



**TAX JUSTICE
NETWORK
AFRICA**



2020

ANNUAL REPORT





LIBYA
EGYPT

CHAD

SUDAN

ETHIOPIA

CENTRAL
AFRICAN REPUBLIC

IGANDA

DEMOCRATIC
REPUBLIC

RUANDA

CONGO

TANZANIA

ANGOLA

ZAMBIA

NAMIBIA

BOTSWANA

SOUTH
ATLANTIC
OCEAN

Author

© Tax Justice Network Africa (TJNA)
Jaflo Limited | Block 3 | 106 Brookside Drive | Westlands

Contacts

Email: info@taxjusticeafrica.net
Tel: (254) 20 24 73373, (254) 728 279 368
Website: <https://taxjusticeafrica.net/>

The publication remains the sole property of TJNA.

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form, or by any means electronic, mechanical, photocopying, recording or otherwise, without the prior express and written permission of the publishers. Any part of this publication may be freely reviewed or quoted provided the source is duly acknowledged.

THIS REPORT IS NOT FOR SALE.

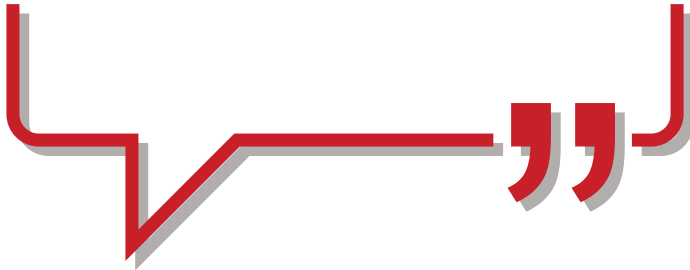
Table of Contents

OVERVIEW	6
FROM THE EXECUTIVE DIRECTOR	7
THE TAX JUSTICE NETWORK AFRICA	8
THE COVID-19 PANDEMIC, TAX JUSTICE CONTEXT AND POLICY RESPONSES	9
<hr/>	
Introduction	9
Tax Justice Policy Contextual Highlight	9
Assumptions Leading to Policy Responses in Time of COVID in Africa	10
The dynamics which determine most governments' policies to COVID response	10
African Government Policy Responses	11
What Governments are spending on	12
KEY HIGHLIGHTS FOR 2020	14
<hr/>	
Global Engagements	14
(Re)organising TJNA for collective impact in the era of Covid-19 and beyond	15
Regional Gains and Opportunities: EATGN Work	16
Revisiting Kenya's Double Taxation Treaty Network in Court	17
The Story Behind the 2020 Pan-African Conference: The 8th Pan African Conference on Illicit Financial Flows (IFFs) and Taxation	19
The journey of linking like-minded Organisations: Tax and IFF Knowledge Hub	20
The Fiscal Governance Indicators Project: Measuring Governance, Advocacy and Power	22
IFFs are More than Just Numbers	23
International Tax Justice Academy, the new frontier for Organising for Action	24
Financial Outlook 2020: Focus on Revenue Sources and Expenditure	25

Overview



TJNA is strategically positioned, engaging international institutions, strengthening capacity of regional CSOs, journalist and partnering with African governments and institutions.



~ LOGAN WORT

No doubt Tax Justice Network Africa (TJNA) is a reputable partner of the African Tax Administration forum (ATAF). The Institution continues to play a valuable role in Africa's drive towards equal tax systems and reduction in the illicit financial outflows from the continent.

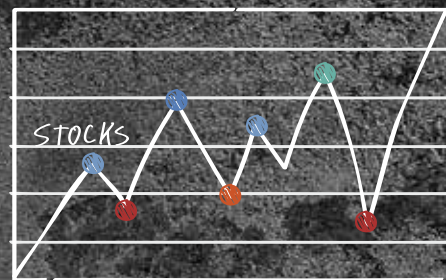
TJNA is strategically positioned, engaging international institutions, strengthening capacity of regional CSOs, journalist and partnering with African governments and institutions. TJNA's effort in this direction calls for enduring

support, and ATAF stands ready to continue forging partnership in achieving the ultimate goals of effective and efficient tax systems, equal tax policies, and an international framework that ensures Africa's position is recognised.

"African corruption is only African as regards to its victims; its perpetrators are institutions and individuals from across the globe who are willing to loot without conscience as they watch their offshore accounts grow". **Chimezie Anajama**



TJNA is strategically positioned, engaging international institutions, strengthening capacity of regional CSOs e.t.c.



ATAF stands ready to continue forging partnership in achieving the ultimate goals of effective and efficient tax systems.



Alvin Mosioma
Executive Director, TJNA

Message from the Executive Director

“2020 without a doubt was an immeasurable year of change.

To an extraordinary extent, the Covid-19 pandemic caused unprecedented ripple effects at a global scale. The world regrettably saw the loss of many lives; the deliberate shutdown of major economies, and the catastrophic collapse in employment and business activities. The Covid-19 pandemic further magnified the systemic inequalities across the world. Regionally, we saw African governments putting in place measures and policies that maintained the status quo while trying to address public health challenges. These responses are a solid indication that, now more than ever, we need to advocate for tax policies and systems that enhance Domestic Resource Mobilisation with pro-poor outcomes.

At Tax Justice Network Africa, the year 2020 was unique. We, like everyone, had no idea what the year would bring. Despite the disruptions brought about by the pandemic, we worked even harder to advance our agenda. To a large extent, the desire to work with our partners and network members inspired most of our work and activities. The diversity of ideas and approaches that came with these collaborations brought real added value in advancing our work and the cause of the tax justice movement.

In the wake of the pandemic, we co-organized a historic, hybrid, Pan African Conference on Illicit Financial Flows (IFFs) and Taxation which brought about a wider participation of stakeholders from different geographical locations. We also refocused some of our work and embraced digital transformation with the introduction of a Tax and IFFs knowledge hub and an exclusive collaborative platform for our partners.

In this annual report, we highlight our engagements with the Global Alliance for tax Justice Network (GATJ), the ‘Stop The Bleeding’ Campaign (STB), the East African Tax and Governance Network (EATGN), and other partners who helped facilitate some of our initiatives and capacity building activities. We also present engagements by the International Tax Justice Academy (ITJA) Alumni, highlights of a fiscal governance indicators project on measuring governance, advocacy and power, and a special feature on IFFs.

On behalf of the Tax Justice Network Africa, a hearty thank you to everyone who supported us in 2020. To our funding partners, our network members and strategic partners, we remain exclusively grateful for the support you continue to give us”. **Alvin Mosioma**

The Tax Justice Network Africa

Who We Are

The Tax Justice Network Africa (TJNA) is a Pan-African organisation and a member of the Global Alliance for Tax Justice. It was launched in January, 2007, during the World Social Forum (WSF) held in Nairobi.

TJNA encompasses a network of 34 civil society organisations (CSOs) within all sub-regions of Africa.

What We Do

TJNA promotes socially-just, accountable and progressive taxation systems in Africa. It advocates for tax policies with pro-poor outcomes and tax systems that curb public resource leakages and enhance domestic resource mobilisation.

Where We Are



Why We Do What We Do

TJNA envisions a new Africa where tax justice prevails and ensures an equitable, inclusive and sustainable development.

Therefore, TJNA aims at challenging harmful tax policies and practices that, on one hand, facilitate illicit resource outflows and, on the other hand, favour the wealthy while aggravating and perpetuating inequality. TJNA strives to promote the role of tax justice in the African Development Agenda. It further endeavours to provide a platform dedicated to enabling African researchers, campaigners, civil society organisations, policy makers, and investigative media to co-operate and synergise their efforts in the struggle against Illicit Financial Flows, tax evasion, tax competition and other harmful tax policies and practices.

The COVID-19 Pandemic, Tax Justice Context and Policy Responses

Introduction

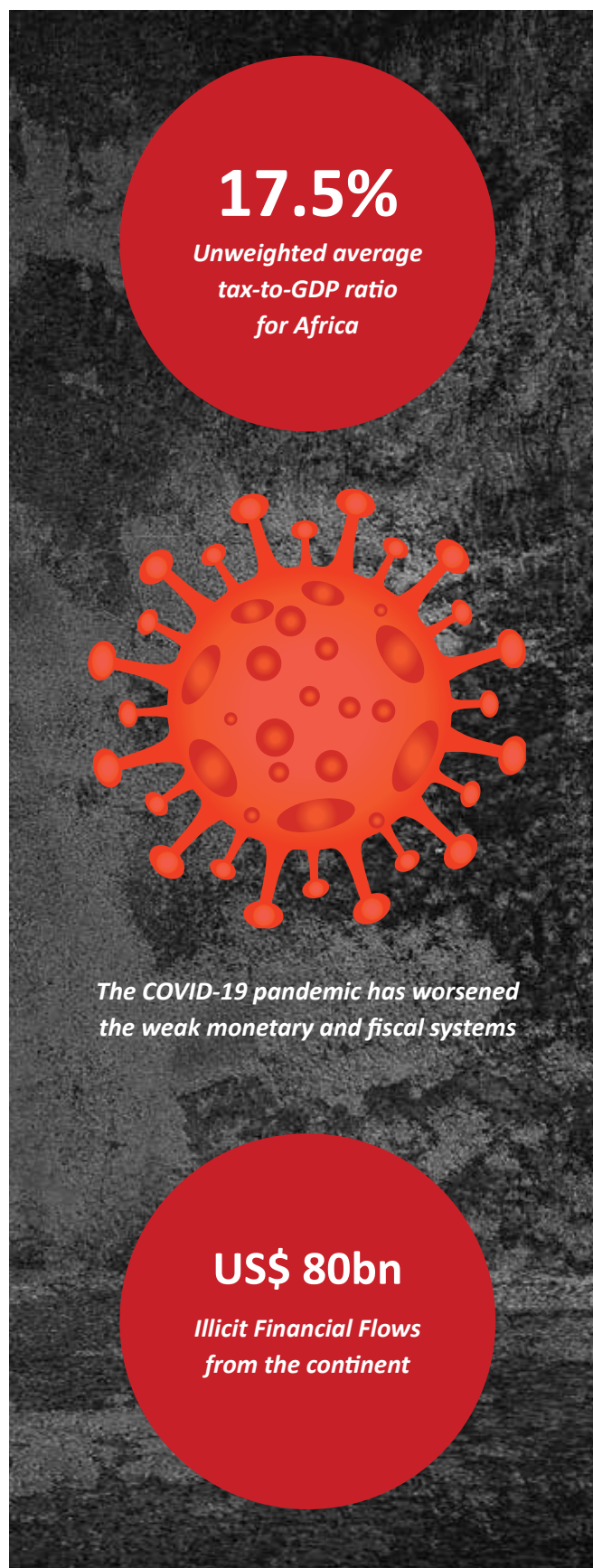
Following from 2019, the unweighted average tax-to-GDP ratio for Africa was 17.5%, with Algeria recording the highest score of 64.1% and Equatorial Guinea with the lowest figure of only 1.7%. All things being equal, a higher tax to GDP ratio means that the government has a more expansive fiscal policy space to address its challenges. Therefore, countries with better tax to GDP ratios would be better placed to respond to a national crisis than those with lower ratios. A cross-sectional analysis of the top five countries in the ratios indicates that their responses so far have been more extensive and immediate than the bottom five countries in the ratios.

The Covid-19 pandemic has exposed systemic inequalities in the current social, political, and economic systems. African countries are disproportionately bearing the effect of the pandemic's impacts owing to decades of privatisation and austerity measures resulting in underfunding of social sectors. The crisis has also worsened the weak monetary and fiscal systems, with a limited fiscal capacity to respond. African countries are now also experiencing reduced tax revenues due to reduced economic activities related to the loss of export earnings and commodity price collapses. Consequently, the situation is further intensifying economic burdens with growing debts and implementing austerity policies to sustain foreign direct investment.

Tax Justice Policy Contextual Highlight

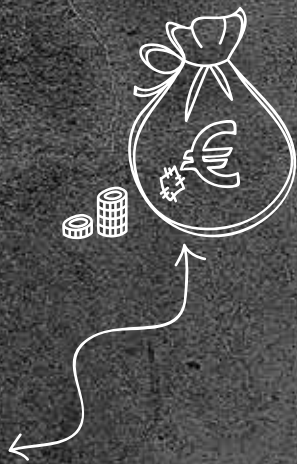
Over the past several decades, approaches to taxation in Africa have been hugely influenced by the 'tax consensus' promoted by multilateral and bilateral donors. This consensus generally focused on reducing corporate income tax rates while extending the base for consumption taxes to enhance domestic resource mobilisation (DRM). This approach focused on creating an 'enabling climate' to attract private investment by offering a raft of tax incentives. However, this approach has not led to a transformation of tax revenue collection.

Raising domestic revenue from taxation in Africa faces numerous challenges. Firstly, the international financial architecture as it is cannot fully support Africa's DRM agenda. In its current form, the financial architecture is complicit in promoting aggressive tax planning, which leads to Illicit Financial Flows from the continent, estimated at US\$ 80 billion annually.[1] Secondly, in a bid to attract foreign direct investment (FDI), many African countries offer harmful tax incentives or sign questionable double taxation agreements that erode their tax bases and limit their ability

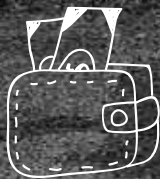




More than half of these countries enforcing travel restrictions, lockdowns and/or curfews, are cognizant of the increasing financial crunch on the health sector



Countries have had to make underlying efforts to cushion their economies through cash transfers, door-to-door delivery of food to vulnerable households



Africa is heavily dependent on informal employment.

to tax corporate income. Thirdly, natural resource taxation is also often poorly managed, with many countries receiving excessively low revenue shares from the sector. Fourthly, African voices and power in the global conversation on taxation is weak mostly due to limited political will, capacity, advocacy, and consensus mainly by the big. For instance, while OECD and G20 states are engaged with the digital tax debate at the highest political levels, Africa's involvement is still largely at the revenue administration level. Political buy-in and support are necessary for African countries to get the best possible outcome, to date, the continent is not there yet.

The newly established Global High-Level Panel, the OECD Integrated Framework (IF), Financial Accountability and Transparency Initiative (FACTI), Financing for Development (FfD), the Monterrey +20, and others are beginning to include African voices. Nonetheless, African participation needs more strengthening to stop the rate at which the continent's resources are siphoned.

Assumptions Leading to Policy Responses in Time of COVID in Africa

Like other countries, interventions have been primarily health (*including containment and mitigation of the virus*) and economically focused. More than half of these countries enforcing travel restrictions, lockdowns and/or curfews, are cognizant of the increasing financial crunch on the health sector (*eg. tax exemption on humanitarian aid and donations in Angola*). In response to the scourging pandemic, other countries have had to make underlying efforts to cushion their economies from possible health and economic shocks by adopting the following measures: restructuring and extension of loan repayments (*The case of IMF and many lower-income African countries like Sierra Leone, Liberia*), cash transfers in many countries, door-to-door delivery of food to vulnerable households (*as in the case of Rwanda and many others*), the extension of grants and loan services to businesses, and utilisation of tax measures to increase cash flow and to promote the import of medical equipment.

The Dynamics which Determine most Governments' Policies to COVID Response

Having considered all the dynamics, most governments' policies to Covid response were influenced by the following:

- **Healthcare systems and social protection measures** – The World Health Organisation (WHO) recommends one doctor to 1,000 people. In Africa, the average proportion is 1:5,000. The Abuja Declaration recommends 15% of the total budget to be spent on health. In East and Southern Africa, the average spent on health is 6.7% (2018). This means testing for Covid-19 and supporting other health programmes has been inadequate.

- **Food security and protecting supply chains** - Food insecurity was already a problem in Africa before Covid especially with recent locust attacks and droughts in East Africa. Furthermore, many African countries being net importers of food, were sequentially affected by the closure of borders – a situation which in due course influenced policy choices.
- **Women as food producers and unpaid care workers** – African women produce 70% of food. For example, in several Southern African countries, rural women are the primary food crop producers while men are more involved in animal husbandry or labour off the farm. Women as primary care-givers look after the children, the sick, and the elderly. This significantly increases their exposure to Covid-19 with knock-on implications for food production, food preparation, and child nutrition.
- **Lockdowns have increased domestic violence incidence** – This is driven by several factors, including financial hardship, due to restriction of movement and curfews. These affect livelihoods, especially for those working in the informal sector. Confinement at home under heightened stress, uncertainty, and fear can induce stressful environments that precipitate violence. During this time, children are at heightened risk of all forms of violence, including violent discipline by family members and emotional abuse. In addition, families in highly pressured situations may also resort to child labour, transactional sex, Female Genital Mutilation (FGM), child marriage, and removing children from a protective environment such as school.
- **Inadequate education systems** – 1.5 billion learners are affected globally, public school learners more affected than private school learners as more general education systems have ceased teaching, while private education continues online.
- **Unemployment and underemployment** – According to the international labour organisation (ILO) 85.8% of Africa’s employment in the informal sector. Therefore, Africa is heavily dependent on informal employment. For example, informal jobs take a significant share of about 91.6% and 67.3% of Eastern Africa and Northern Africa’s total jobs. Enforced social distancing and lockdown conditions have made casual labour impossible which the poorest often depend on.
- **High debt levels** – African countries have a collective debt of \$350 billion which is the highest of any developing region. The Heavily Indebted Poor Countries (HIPC) initiative seeks to reduce the debt of 41 countries (**34 of them African**). Debt cancellation and deferral have been significant policy responses. Every marginal revenue increase as a result of debt should be prudently channeled to promote equality and economic sustainability. Such Revenue should not be used to

service existing debts during a health crisis. However, this can only be achieved through an equitable process.

- **Corruption, Illicit Financial Flows (IFFs), and authoritarian measures** – African countries are often rated highly in terms of corruption, which can regress the democratic space. Several countries (including Angola, Botswana, Cape Verde, Ivory Coast, Gambia, Guinea Bissau, Sao Tome & Principe, Senegal, Sierra Leona and Tunisia) imposed a state of emergency using heavy-handed policing which limited civic rights. With regards to the prevalent use of mobile money transactions, several countries have increased the transaction limits, such as Kenya and Lesotho, which have facilitated money-laundering and other forms of IFFs.
- **Effect on the extractives sector** – Many African countries are reliant on extractive industries. Gabon, Ghana, Equatorial Guinea, Nigeria, and South Sudan are significantly affected by the drastic drop in oil price. While this being the case in oil production countries, Zambia has also been negatively affected by the drop in the price of copper.

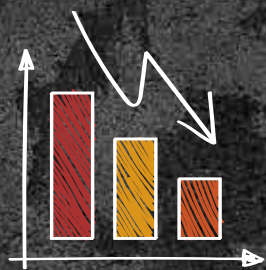
African Government Policy Responses

As a response to the adverse economic effects of the Covid-19 pandemic across the African continent, a majority of African governments turned to their tax administration authorities to expeditiously provide actionable solutions, some foregoing a detailed analysis of the implications. Therefore, depending on the particular prevalence of the virus and the state of their economies, different countries applied different tax related interventions.

With reference to the aforementioned, the measures can be categorised according to the reduction rate in the tax reforms.

The reduction rates in Value Added Tax (VAT), corporate and personal income taxes

- Kenya issued 100% tax relief for taxpayers earning a gross monthly income of up to KES 24,000, reduced the PAYE rate from 30% to 25%, VAT from 16% to 14%, and resident corporate income tax from 30% to 25%.
- In Egypt, interest in dividends of companies listed on the Egyptian Stock Exchange has been reduced from 10% to 5%. Meanwhile, African countries opted to reduce import duties on critical goods and services.
- In Burkina Faso, import duties and VAT for hygiene and healthcare goods and services critical to tackling Covid-19 were removed.
- In Mali, a three-month exemption from customs duties on importing basic food (rice and milk) was also applied.
- In South Africa, workers with an income below a certain threshold were given a temporary tax subsidy



30% to 25%

Reduced the PAYE rate in Kenya.



Removed import duties and VAT for hygiene and healthcare goods and services critical to tackling COVID-19 in Burkina Faso.



10% to 5%

Reduced interest in dividends in Egypt.



Income below a certain threshold were given a temporary tax subsidy in South Africa

with ongoing discussions on specific corporate tax cuts. Additionally, the government determined a list of essential goods for a full rebate of customs duty and import VAT exemption. This measure is replicated with different connotations in Togo, Zambia, and Comoros.

Moratorium on tax repayments and penalties applied in almost all African countries

- The government of Ghana has agreed with investors to postpone interest payment on non-marketable domestic bonds held by public institutions up to US\$206 million.
- In Egypt, a three-month extension for payment of tax for companies in the tourism and industry sectors has been agreed and will be payable in monthly instalments for the next six months.
- In Botswana, a tax deferral of 75% of any quarterly payment between March and September 2020 to be paid by March 2021 has been enacted.
- In Equatorial Guinea, withholding tax rates have been halved and tax payment deadlines for small and medium-sized firms delayed for the foreseeable future. This trend has also been adopted in various degrees by the governments of Lesotho, Mali, Senegal, South Africa, Togo and Zambia.

Extension of tax-filing deadlines

With many African countries having their tax-filing deadlines between April and August, and the fact that many citizens are currently in a form of self-quarantine, there has been a need to warrant an extension of the deadlines:

- The Gambia Revenue Authority has extended by two months the filing of the 2019 annual tax return. This has been replicated in Uganda, Tunisia and Lesotho.
- In Morocco, there has been an extension of the deadline to 30th June, 2020 for companies that had a turnover of less than 20 million dirhams in the 2019 financial year.
- In Algeria, a deferral of payment for PSVs, passenger vehicles and utility vehicles to 31st May, 2020 has been enacted.

What Governments are spending on

The COVID-19 pandemic has necessitated unplanned government spending to either directly fighting the virus and/or mitigating the resultant indirect economic effects.

Medical Supplies and Infrastructure

The spending on fighting the virus has revolved around investment on procuring medical supplies, payment and hiring of additional medical staff, purchase of test kits for the virus and building infrastructure mainly on hospital bed capacity and equipment. So far 49 out of 55 countries have activated a stimulus package for this category with a cumulative allocation of over US\$2.06 billion.

Social Welfare and Cash transfers

The income losses that have resulted mainly from the containment has left many people needing support for basic livelihoods. Over 35% of countries in Africa have or are currently instituting a form of direct welfare support (cash/in-kind) to their citizens. These include, among others, Cape Verde, Kenya, Gabon, Ghana, Madagascar, Mali, Uganda and Senegal.

Financial support for Small and Medium Enterprises (SMEs)

This has taken different forms in different countries. Botswana and Seychelles availed funds for vulnerable SMEs through wage subsidies. On the other hand, Cape Verde and Cote D'ivoire offered loan guarantees and support funds respectively. Meanwhile, Burkina Faso committed to cover licencing fees while Lesotho made rental payments.

Support for food and agricultural sector

Food insecurity has been a prevailing problem in sub-Saharan Africa for a number of decades now. The COVID-19 containment measures, like lockdowns, curfews and cessation of movements, are further exacerbating the situation. In Lesotho, an additional US\$10.5Million has been budgeted for spending on agriculture for food production; in Senegal, US\$114.4 Million has been allocated to provide urgent food aid for vulnerable masses in the country. Many other countries in the tropics – such as Kenya, Uganda, DRC and Cameroon – are subsidising fertilisers and equipment to encourage farmers to farm more in the current rainy season.

Sources of Funding for governments

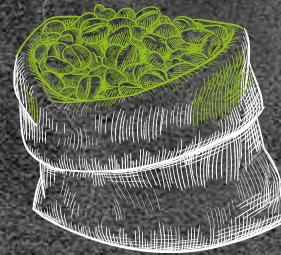
In Africa, 33 countries are considered as Least Developed Countries (LDCs) and are therefore not able to finance the much-needed stimulus packages to fight the COVID-19 pandemic, sequentially avoiding economic recession. The following are the prevailing sources of funds:

- Grants - Mainly from World Bank (14 countries)
- Debt financing - Mainly from IMF (22 countries)
- National Solidarity Funds - Set up by governments to fundraise mainly from the private sector (operational in 11 countries)
- Government reserves



35%

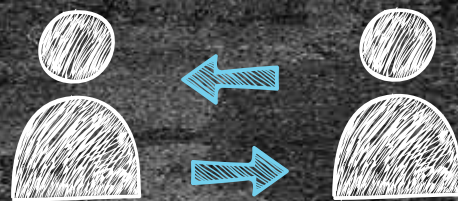
Countries in Africa have or are currently instituting a form of direct welfare support



Support for food and agricultural sector



Debt financing



National Solidarity Funds set up by governments

Key Highlights 2020



Figure 1: Make taxes work for Women

Global Engagements

The year 2020 is significant for women because it marks the 25th anniversary of the adoption of the Beijing Declaration and Platform for Action (BPfA) which represents a five-year milestone to achieve the Sustainable Development Goals (SDGs).

Global Alliance for Tax Justice (GATJ) organised the annual global days of action on Tax Justice for Women's Rights, under the theme **"make taxes work for women."** on 8 to 20 March, 2020 to campaign for progressive and gender equal taxation. TJNA spearheaded the campaign organisation and coordination which produced practical campaign plans, coordinated actions and resources in English, Spanish and French.

Twenty-five years down the line, since BPfA, there is still nowhere in the world where women are equal to men. This is despite governments, the United Nations, civil society groups especially women movements reviewing progress in gender equality and chart strategies to address gaps and challenges. All things considered, the critical question remains: Why are states not making advancements to gender equality?

More often than not, the response to the above question has consistently been, "government have no money to fight gender inequality."

In reality, Governments typically generates revenue by either progressive taxes – which help fight inequality or regressive

taxes such as Value Added Tax (VAT) that taxes everyone the same regardless of ones' ability to pay. Although this may be the case, women are still the ones impacted the most because they earn and own less.

Contrarily to the above, multinationals corporations and the rich avoid paying their fair share of tax. They employ sophisticated strategies to ensure that their benefits flow to low tax jurisdictions and tax havens. This results in many countries ending up bankrupt with the only way out is to implement austerity measures where women suffer more when public services are cut.

As GATJ, they believe that in order to finance gender equality, there is need to fight for tax justice. Listed below is the Tax Justice for gender equality as demanded by GATJ:

1. Stop Illicit Financial Flows and harmful tax practices that facilitate tax dodging: There is need for inclusive inter-governmental global tax body at the United Nations.
2. Establish progressive and gender just taxation which reduces unfair tax burden on women and the poorest.
3. Remove gender bias and discrimination in tax policies and practice gender budgeting to ensure that tax revenues are raised and spent in ways that deliver substantive equality.
4. Ensure tax and fiscal policies recognise and serve to represent, reduce, and redistribute unpaid care services.
5. Increase allocation of tax revenues for gender responsive public services.

(Re)organising TJNA for collective impact in the era of Covid-19 and beyond

From early 2020, Africa has been grappling with the Covid-19 pandemic while navigating through extraordinary circumstances to adapt to new realities and unmasking its financial challenges in the global economy. Most African governments are currently facing huge budget deficits in the wake of a global recession. While the effects are yet to be fully realised, the continent is facing new opportunities and challenges with possible longterm effects on self-sustaining fiscal governance. With the new opportunities and challenges, there has been increased momentum by several governments to look inwards for options to expand domestic resources so as to mitigate the negative impacts of the pandemic. In many ways, the crisis has highlighted both the relevance and significance of TJNA's efforts to scale up the tax justice agenda on the continent.

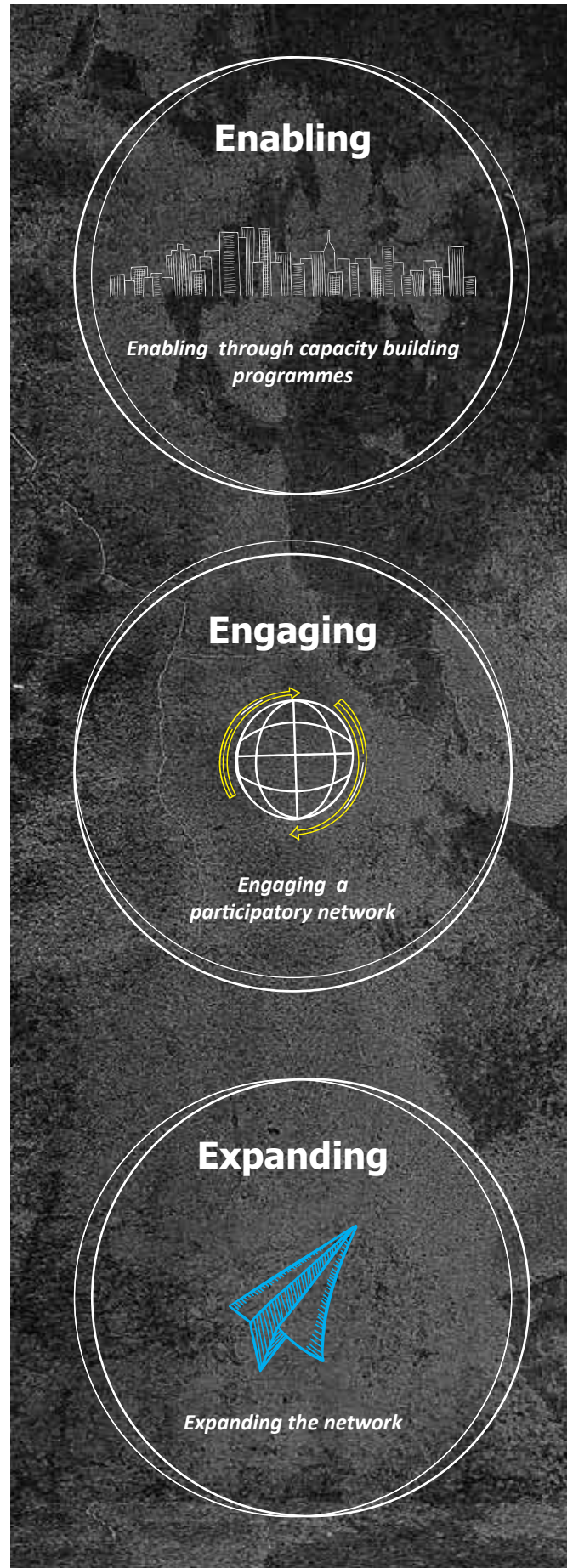
More than ever, the realisation of TJNA's Pan-African vision will depend, to a large extent, on member capacities to deepen and widen collaborations within the network and beyond. The year 2020 has laid a foundation, providing the opportunity to take a step-back and reexamine the significance of the 'N' in TJNA and the critical need to better reorganise and be more tactful in the new strategic phase 2021 to 2025 for collective impact.

At TJNA, three significant words – **enabling, engaging and expanding** – defined the year for the network and summed up the five-year strategic period.

1. Enabling through capacity building programmes

Mobilisation and capacity enhancement of a critical mass of key policy influencers took center stage in the just concluded strategic period 2016 to 2020. From joint programs that focused on scaling up tax justice at national levels to targeted capacity training of African CSOs, journalists, legislatures, academia and policy researchers, enormous progress was made towards curbing illicit financial outflows and increasing domestic resources for several governments in Africa. The progress was achieved through the following programmes:

- i. The International Tax Justice Academy (ITJA) trained over 900 participants over the strategic period, drawn from several African CSOs, trade unions, universities and revenue authorities. The year 2020 recorded the highest number of beneficiaries through a virtual platform.
- ii. The African Media Training Programme reached more than 200 journalists from over 30 countries.
- iii. Over 150 legislatures from 30+ countries were reached over the years through African Parliamentary Network on Illicit Financial Flows



and Taxation (APNIFFT). In 2020, a toolkit was developed that will be useful in providing Members of Parliament with concise and practical resources to effectively administer oversight at different legislative levels.

- iv. The Pan African Conference (PAC), both virtually and physically, successfully brought together over 1000 civil society and policy actors, academics, and government representatives, overtime attracting 10 conveners and the demand continues to grow.
- v. Scaling up tax justice programs have been implemented in 10 countries by network members leading to inclusive and accountable transformations at national levels, one country at a time.
- vi. Stop the 'Bleeding Campaign' mobilised over 5000 signatures.

2. Engaging a Participatory Network

At the heart of many successful networks lies optimal member engagement that nurtures participation and dialogue to ease frequent action and joint learning. In order to provide more opportunities for engagement, the secretariat made the following significant milestones in creating platforms for communications and collaboration:

- a. Development of a network email circulation list.
- b. Development of a membership portal that also included core partners such as the executive and advisory council, donors and general assembly among others.
- c. Creation of a knowledge hub on tax and IFFs, a first of its kind in Africa.

3. Expanding the Network

To attain its critical yet colossal mandate, TJNA continued to build on its existing critical mass of broad based stakeholders with an array of experience, competencies and political legitimacy in their respective countries. In the beginning of 2016, TJNA membership was at 29 in 16 countries. By the end of 2020, the membership is projected to have grown to 42 in 25 countries after receiving 13 applications, the highest number ever received in a single year since its institutionalisation as a network.

Suffice to say, what does this mean for the secretariat as expansion plans continue? What has become clear over the past five years and is of critical importance in the new phase will be the realignment of TJNA's network and organisational capacities to the function(s) it seeks to capture: the combined values that under lies within the network. In order to do this, the initial steps in the coming year will be undertaking a mapping process

that will ensure alignments of TJNA's programmes with members needs' and the development of a membership strategy that will ensure there is sufficient infrastructure put in place to ensure the network is fit for partnering.

Regional Gains and Opportunities: EATGN Work

Kenya's Debt Chokehold

Due to the Covid-19 pandemic raging in 2020, travel restrictions and other measures were put in place by governments across the world. Restricted movement meant that advocacy work had to employ innovative ways of working. Because of this, the East African Tax and Governance Network (EATGN) under the umbrella of the Okoa Uchumi Coalition took to digital platforms to redress Kenya's debt crisis and push for political responsibility and accountability.

The pandemic highlighted, more than ever, that Kenya's economy is highly vulnerable due to high debt repayment demands, a depressed economic environment, inadequately funding of the health sector, under supporting the informal sector and experiencing high levels of food insecurity. All this has been aggravated by government's failure to curb corruption and public funds mismanagement.

In its efforts to campaign for enhanced debt transparency and advocate for sustainability and economic inclusion, the Coalition successfully held a number of virtual engagements with key stakeholders.

In May 2020, the Coalition hosted a webinar with conversations around the role of debt in the fight against the Covid-19 pandemic. With the government accumulating high levels of expensive debt to finance its development projects almost to the brink of bankruptcy, international lenders rate the country at high risk of defaulting these loans.

The Covid-19 outbreak found Kenya broke, and, without borrowing, it lacks the capacity to adequately respond to the needs of its citizens. As a government with decreasing resources to protect its people, the need for a sound debt management strategy cannot be overstated.

In November, the Okoa Uchumi Coalition with support from Oxfam in Kenya, held a virtual learning exchange on civil society organisations' experiences regarding International Financial Institutions (IFIs) monitoring and influence. The meeting, with representation from the IMF, purposed to identify how far the scope of CSOs' engagements with IFIs has gone, gain understanding on public participation mechanisms used in engaging with (IFI) and identify key challenges faced by CSOs in engaging with IFIs. This prompted a step further in pushing for effective implementation of World Bank recommendations and assessments.

In December, the coalition organised a meeting on building a CSO agenda for political accountability in public debt management. This meeting aimed to generate a civil society consensus on the scope of the public debt problem. The meeting also aimed at defining the role of civil societies and further secured commitments for a CSO action plan for political accountability, and the resolution of the public debt crisis in Kenya.

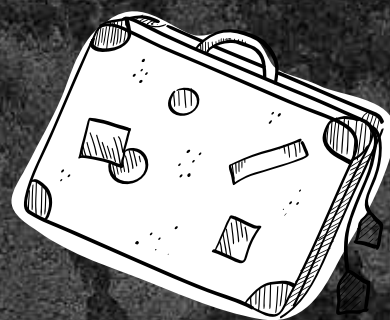
The mission to make this a national conversation did not stop there. EATGN coordinator, Leonard Wanyama, went on a local radio station, Spice FM, to discuss the interrelation between tax revenues, public debt and government expenditure. Issues of public finance management and taxation are often fairly complex to the ordinary Kenyan. To this effect, he provided an analysis of the citizens' tax burden and how it should translate to service delivery.

Kenya's rising public debt remains an essential matter of conversation, a gap that the Okoa Uchumi Coalition seeks to fill. As such, the Coalition continues to be at the forefront mobilising CSOs to hold the government and international institutions accountable to their existing commitments.

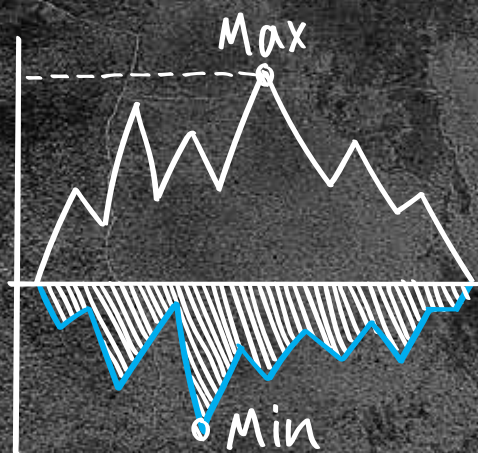
Revisiting Kenya's Double Taxation Treaty Network in Court

In September 2020, the Tax Justice Network Africa (TJNA) went to court to challenge the constitutionality of 10 Double Taxation Agreements with Kenya. This is yet another unprecedented move by TJNA after successfully challenging the Kenya-Mauritius DTA of 2014 in a similar 2019 case. The TJNA and Katiba Institute filed a constitutional petition at the High Court of Kenya challenging the validity of the Kenyan DTA with India, Iran, Korea, Kuwait, Mauritius, the Netherlands, Qatar, Seychelles, South Africa and the United Arab Emirates (UAE) on the basis of violating constitutional principles such as public participation, transparency and the principles of public finance in Kenya.

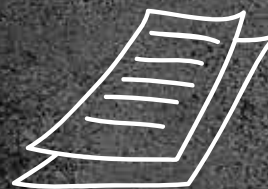
TJNA and Katiba Institute are arguing that as per the Constitution and the treaty making laws of Kenya, the impugned DTAs were concluded contrary to due procedure as they failed to meet the standards of parliamentary and public participation. This case which is filed against the National Treasury, the Kenya Revenue Authority and the Office of the Attorney General argues that powers to enter into Double Taxation Agreements under the income tax laws are being circumvented by the Cabinet Secretary for Finance as they fail to adhere to parliamentary and public participation. The petitioners further argue that the substantive provisions of the DTAs are inherently unconstitutional as their effect leads to the gross erosion of Kenya's tax base and serious revenue leakages that affect the government's ability to meet the socio-economic rights of Kenyan citizens. The petitioners



COVID-19 pandemic travel restrictions and other measures were put in place by governments.



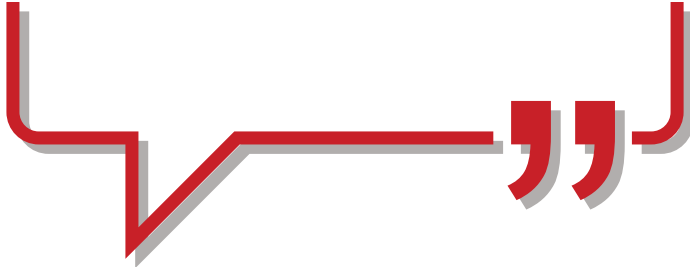
The COVID-19 outbreak found Kenya broke and without borrowing, lacks the capacity to adequately respond to the needs of its citizens.



Tax Justice Network Africa (TJNA) went to court to challenge the constitutionality of 10 Double Taxation Agreements with Kenya.



Kenya is not the only state within the East African Community (EAC) to have the tendency to enter disproportionate DTAs.



are pleading with the Court to quash the decision of the government to enter the named DTAs and declare them invalid.

This case comes at a time when Kenya is making efforts to expand its treaty network. In 2020 alone, Kenya has been in the process of concluding DTAs with Barbados, Portugal, Singapore, Turkey and the new DTA with Mauritius. These ties with highly secretive jurisdictions garner worry as many Kenyan DTAs are disproportionate in that Kenya is giving up most of its taxing rights. Further, they provide loopholes that act as a conduit for aggressive tax avoidance and Illicit Financial Flows.

Kenya is not the only state within the East African Community (EAC) to have the tendency to enter disproportionate DTAs. A study carried out by the East African Tax and Governance Network (EATGN), mapping the DTAs of Burundi, Kenya, Rwanda, Tanzania and Uganda, outlined the provisions of DTAs that lessen each state's taxing rights and equally exposed the worrying trend of harmful tax competition in EAC. In response, EATGN and TJNA have sustained advocacy activities on Kenya's DTAs providing submissions to the government on the Mauritius DTA, and by increasing awareness through national media coverage and blogs, even as the petition is ongoing.

With exposés such as the FinCen files which showed that up to US\$ 6 trillion was at stake in IFFs, Kenya's rising stakes call for more caution when entering DTAs. Firstly, the rationale behind entering DTAs with other states must be clear with a transparent cost benefit analysis which needs to be done. Secondly, increased parliamentary participation is needed. After all, Tax is a matter of national sovereignty and the parliament should, therefore, be involved in any exercise that may limit this sovereignty. By all means, Kenya needs to evaluate its DTAs network and formulate a DTA policy cemented in the constitutional principles of good governance and review all its existent DTAs ensuring they adhere to these standards.

The Story Behind the 2020 Pan-African Conference: The 8th Pan African Conference on Illicit Financial Flows (IFFs) and Taxation

2020 has been like no other year as Covid-19 nearly brought the world to a halt. What started as a health disaster, spilled into a socio-economic crisis resulting in a massive reversal of the agenda to eliminate poverty and inequality in Africa. Civil society organisations (CSOs) were not spared. Long weighed down by shrinking civic space, the lockdown measures which were introduced to contain Covid-19 left CSOs staring into an abyss. The traditional way of advocacy was turned upside down and embracing the digital space became the new norm. Amidst all this, Tax Justice Network Africa (TJNA) alongside this year's organiser, TrustAfrica, successfully managed to organise one of its flagship annual programmes, the 8th pan-African Conference (PAC) on Illicit Financial Flows (IFFs) and Taxation.

Because Covid-19 elevated the urgency of domestic resource mobilisation, befittingly the PAC focused on the extractive sector given that many African countries depend on resources. Rightly so, the PAC was themed, "The Africa We Want Post Covid-19: Optimising domestic resource mobilisation from the Extractive Sector for Africa's Transformation". The PAC was held a few months after the release of UNCTAD's Economic Development in Africa Report 2020 which showed that tackling IFFs could annually reduce by half the huge financing requirement of US\$200 billion that confronts the continent in its quest to attain the SDGs. The report revealed that roughly US\$40 billion is lost annually from the extractive sector alone buttressing the point made by the 2015 report of the AU/ECA High Level Panel on Illicit Financial Flows from Africa that the extractive sector is highly prone to IFFs.

The 8th PAC had to adopt a unique format, a blend of physical and virtual meetings, with the programme divided into country and sub-regional events during the first two days. The country events were spread across three different sub-regions, East, West and Southern Africa. TJNA hosted the meeting in Kenya; the Integrated Social Development Centre (ISODEC) and the Ghana Integrity Initiative (GII) co-hosted the meeting in Ghana, and the Zimbabwe Coalition on Debt and Development (ZIMCODD) worked with TJNA in Zimbabwe. Sub-regional events were co-hosted by Southern Africa Resource Watch (SARW) in Southern African Development Community (SADC), Oxfam Uganda and Publish What You Pay (PWYP) in East African Community (EAC), and a combined EAC and SADC event was organised by PWYP East and Southern Africa. Devolving the PAC allowed for more inclusive discussions that enabled TJNA to scale up the conversation from country and sub regional level to the eventual continental conversation.

In an effort to further open up the discussion, youths were invited to contribute to the PAC through essays and blogs that reflect their concerns and views pertaining to the continent's oil, gas and mineral wealth. In response, 25 blogs and essays were received. The call for papers sought to understand how the youth thought the continent's wealth could be better harnessed for the transformation of Africa. These blogs and essays are currently being edited and will be published early next year in an online compendium. Additionally, two learning clinics on data mining and analysis along with data driven advocacy using social media were held for the EAC and SADC regions with Youth for Tax Justice Network (YTJN) and ZIMCODD partnering with TJNA to hold these events.

Many times, CSOs are accused of creating echo chambers rather than meaningfully engaging with stakeholders. Despite this rhetoric, PAC has increasingly begun to create a space for multi-stakeholder engagement on the topic of Illicit Financial Flows and Taxation. The conference drew participants from the African Union, the Senegalese Ministry of Economy, Planning and Cooperation, the Extractive Industry Initiative (EITI) secretariat, the African Tax Administrators Forum (ATAF), the Zimbabwe Revenue Authority (ZMRA), renowned academia and various civil society organisations. Our aim is to work towards making the PAC the premier African forum for bringing together various actors to tackle the increasingly sophisticated challenges posed by Illicit Financial Flows and Taxation.

This year's Pan-African Conference on Illicit Financial Flows and Taxation could not have been a success if it were not for the contribution of all our partners and co-convenors. TJNA would, therefore, like to thank the African Union (AU), United Nations Economic Commission on Africa (UNECA), Global Alliance for Tax Justice (GATJ), African Tax Administration Forum (ATAF), OXFAM, Action Aid, Integrated Social Development Centre (ISODEC), Ghana Integrity Initiative (GII), African Minerals Development Center (AMDC), Publish What You Pay (PWYP), Stop The Bleeding (STB) Consortium, pan-African Lawyers' Union (PALU), Zimbabwe Coalition on Debt and Development (ZIMCODD) and Centre Régional Africain pour le Développement Endogène et Communautaire (CRADEC), Youth for Tax Justice Network (YTJN), African Forum and Network on Debt and Development (AFRODAD) and the East African Tax and Governance Network (EATGN).

Looking forward to seeing you all next year!



TJNA thanks the African Union (AU), United Nations Economic Commission on Africa (UNECA), Global Alliance for Tax Justice (GATJ), African Tax Administration Forum (ATAF), OXFAM, Action Aid, Integrated Social Development Centre (ISODEC), Ghana Integrity Initiative (GII), African Minerals Development Center (AMDC), Publish What You Pay (PWYP), Stop The Bleeding (STB) Consortium, Pan African Lawyers' Union (PALU), Zimbabwe Coalition on Debt and Development (ZIMCODD) and Centre Régional Africain pour le Développement Endogène et Communautaire (CRADEC), Youth for Tax Justice Network (YTJN), African Forum and Network on Debt and Development (AFRODAD) and the East African Tax and Governance Network (EATGN).

The Journey Of Linking Like-Minded Organisations: Tax And Iff Knowledge Hub

The Problem

Following the launch of the Mbeki High Level Panel report in 2015, there was a consensus among key actors in the space for a need to establish a follow-up mechanism for the implementation of the report's recommendations. This was critical in the monitoring of the implementation process that assigned different actions to different stakeholders, and therefore any assessment required a consolidation approach. One of the main challenges noted in the process earlier on was poor accessibility to information on activities taking place with different actors, as each organisation would limit dissemination of research and events relating to the recommendations regarding their own spaces. Within all regions of Africa, organisations have been carrying out tremendous research in the tax and Illicit Financial Flows (IFF) work, yet each organisation primarily disseminates this research within small spaces available to them like organisational websites, social media pages and launch meetings. This approach is very limiting particularly as it affects access to crucial information. Anyone interested in following up on the progress in the fight against IFFs in the continent has to search through multiple websites to get a glimpse of what is taking place. Therefore, there was, a great need for a collaborated approach in sharing information, knowledge and activities related to the IFFs' fight within the network to inform on the progress made and share learning with each other. Thus, the Tax and IFF Knowledge Hub was born.

The current global pandemic, Covid-19, has only further stressed on the need for this shared space within the IFFs community. Organisations have had very limited avenues for disseminating research and sharing learning opportunities while the global community has been restricted to an online space/presence. Never has there been a period that has called for a greater virtual connection than this. The Tax and IFF Knowledge Hub has been timely in response to this greater need for global collaboration, networking and cross learning virtually.

The Big Idea/Approach

From the conceptualisation of the Tax and IFF Knowledge Hub, TJNA was keenly aware of the need for a coordinated multi-stakeholder approach for any level of success to be realised. To this end, the rollout at the 'Pilot Phase' was initiated. This involved reaching out to a sample representative of our network members and staff to seek out user experience particularly in these areas:

- Ease in site functionality (ease in account creation, ease in navigation through the website and ease in uploading and downloading content from the site)
- Relevance of the fields to the unique needs of the Tax and IFF space
- Overall assessment of acceptance of the platform within the selected sample

In as much as the website remains a work in progress, the critical feedback received so far from the 'Pilot Phase' enabled the team to make user-guided improvements to the website.



When prosperity comes, do not use all of it.



Implementation Process

The knowledge hub development started in mid-2020 and is still in the development phase as TJNA continues to incorporate recommendations from various stakeholders.

In the bid to grow the hub independently, TJNA has been reaching out to like-minded organisations that publish significant content on Tax and IFF throughout the continent to increase the buy-in of the platform as the ultimate dissemination site for anything tax and IFF related. Additionally, efforts have been made to reach individuals through the TJNA and Partners' social media outlets to increase traffic to the site.

There has been steady growth of the hub, and currently it has 63 members made up of individuals and organisations. A total of 54 publications uploaded from all over the continent and several campaigns and learning events have been posted on the website. We have observed a global viewership, which has been encouraging as it translates to a global interest on issues related to Tax and IFF in the continent from a wider audience, though much of the viewership is mostly within the continent.

Takeaway

As TJNA continues to put effort in realising the wider vision of the Tax and IFF Knowledge Hub – an exclusive tax and IFF content platform that is member-based, autonomous, self-sustaining project run by a continental multi-stakeholder team – it is also important to acknowledge challenges, lessons and successes experienced along the way from inception:

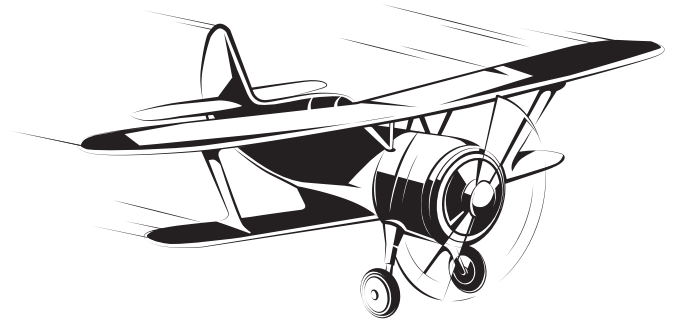
- The resounding response that has been received as the platform was introduced to other organisations in the same space has been extremely positive, with most acknowledging the significant prospects of what a successful platform could collectively achieve in the tax and IFF space in the African continent. The continent annually suffers considerable losses through IFFs. With this in mind, the hub will play a pivotal role in bringing about greater awareness on the issue and documenting the efforts in tackling the IFFs in the continent by sharing, learning and collaborating towards a united front.
- As a new platform, there have been some technical hiccups that have been worked on. In an effort to continually improve the hub, similar projects that have achieved success have been consulted in order to utilise their experience.

Results

As TJNA, tremendous success has already been achieved in pioneering a functioning Tax and IFF Knowledge Hub, and in itself has carved out a unique and vital product for the sector.

TJNA is committed to growing the hub through the pursuits of partnerships, technical and funding support in the coming year to ensure the Tax and IFF Knowledge Hub achieves autonomy, relevance and global recognition and usage.

The Journey Continues...



The Fiscal Governance Indicators Project: Measuring Governance, Advocacy and Power

The Steering Committee for Fiscal Governance Indicators Project brought together organisations that are funded by Open Society Foundation under the Economic Justice Program. The organisations included Transparency Initiative, Open Governance Partnership, International Budget Partnership, Tax Justice Network Africa and Resource Governance.

The Steering Committee worked together with Open Society and Result for Development consultants. This followed the realisation that even though organisations in the field of governance contribute to key outcomes like greater openness, accountability and equity, most organisations still experience a myriad of challenges in measuring outcomes and progress in fiscal governance programming.

It is for this reason that Fiscal Governance Indicator Project was formulated with a mandate to identify existing indicators and to develop and test new tools to help organisations measure their progress on these challenging outcomes.

The year 2020 saw the compilation and publishing of the results of this research into a new resource, entitled 'Measuring Governance, Advocacy, and Power'. This research, with its guidance notes for use, brings together existing indicators, tools, and indices that may be useful to practitioners responsible for the measurement of outcomes in the field of governance, advocacy, and power in an easily accessible and filterable format.

TJNA had the privilege to participate in piloting the Civil Society Ecosystems Strength Assessment Tool (CESAT) and made presentations of the tool to the New York Consortium of

Evaluators (NYCE) in a meeting that was held on Wednesday, 11th November, 2020.

IFFs are More than Just Numbers

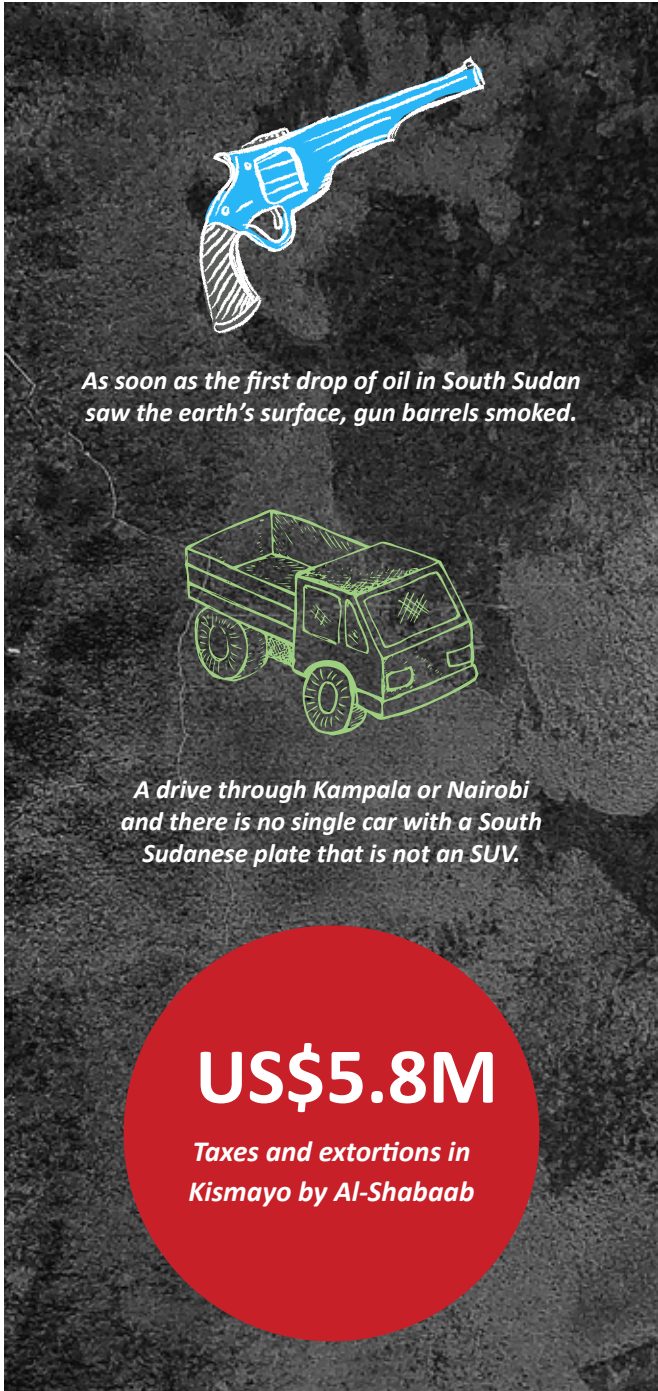
As soon as the first drop of oil in South Sudan saw the earth’s surface, gun barrels smoked. The closest South Sudanese would ever get to the oil proceeds was on TV. As morgues and refugee camps filed up, corrupt South Sudanese elites amassed wealth.

On the other hand, in Neighbouring Kenya and Uganda, dreams of owning homes in the cities were being crushed. It all started when real estate dealers would receive late and out of the roof offers. There was no way normal Kenyans and Ugandans could match the Illicit Financial Flows. The dealers would then have to make that uncomfortable call to buyers with whom they had already struck a deal. One can only guess the dealers’ next selling price.

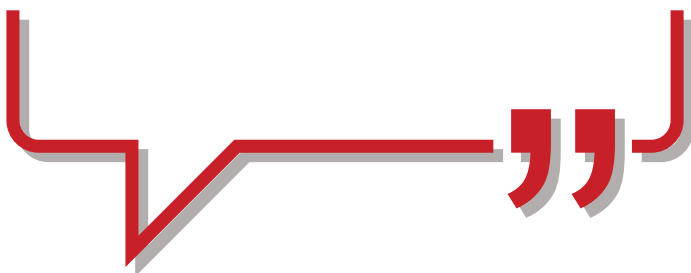
A drive through Kampala or Nairobi and there is no single car with a South Sudanese plate that is not an SUV. One wonders how people from a country that has been ravaged by war and poverty are living such lavish lives that many Kenyans and Ugandans can only dream of.

As a matter of fact, one would think that all is well at the port of Kismayo, Somalia, since it is controlled by AMISON soldiers. However, there exist illegal taxes on every ship that docks and goods that are imported or exported through the port. This is despite knowing that the penalty for defaulting the aforementioned taxes is death. In a UN Security Council report, Al-Shabaab collected US\$5.8 million worth of taxes and extortions in Kismayo from December of 2019 to August 2020. Countrywide, they gathered US\$13 million in the nine months.

Through a complex network of bank accounts, these proceeds end up as high-rise buildings in Hargeisa, Somaliland and Nairobi, Kenya. As innocent Kenyans rent these spaces for



The man that steals your sweat also steals your right to food.



residence and business, little do they know that they are active participants of the war in Somalia. In the hustle and bustle to diligently pay their rent, how would they ever know that they are perhaps financing the next terrorist attack that might kill them?

Under similar circumstances, after hours and hours of digging and grilling for that shiny mighty evasive stone, the young men of Kivu, DR Congo shield their eyes from the sun as they emerge from the dark tunnels. They curse the day they came to this world. Guns pointed to their heads; they hand over in despair the gold ore they thought would change their lives.

Aside from acquiring the latest military technologies from the millions of dollars earned from mineral theft, the rebels go on an economy capture mission. In parts of Kisangani, Goma or Bukavu provinces, a kilo of sugar can go for five times the cost in neighbouring Rwanda or Uganda. The rebels create monopolies that ouster small businesses owned by Congolese citizens.

“The man that steals your sweat also steals your right to food.”

International Tax Justice Academy, the new frontier for Organising for Action

Since the very starting point of the International Tax Justice Academy in 2016, TJNA has trained an average of 300 individuals during its week long workshops in various countries and more than 300 others during its first ITJA online course rolled out in 2020.

As TJNA reflects on the importance of acquiring such knowledge, and the general impact of ITJA in the community, listed below are the journeys and steps of three individuals who were trained at ITJA.

AKANKUNDA U BRENDAH is a lawyer and Tax justice advocate from Uganda. She was trained at ITJA in 019. After her training, Brenda went on to become One of the founders of Kampala Institute University Tax Justice club.

Uwase Brenda @uwase_brenda - Dec 16, 2019
The youth are represented. Thanks to @SEATINIUGANDA for opportunity that has given youth a platform for raising their v taxjustice matters And thanks to @UrbanTVUganda for hostin @Groxxie @kaszishubrah



Figure 2: Akankunda U Brenda Co founder of Kampala Institute University Tax Justice club.

The university club was launched on 12th October, 2019. As an organisation, TJNA cannot insist enough in having academicians and young people/students join the tax justice movement. Not only are they part of a very influential category in the society, but they are also future decision makers. Working with them is the best bet to reach our mission, where tax justice prevails in Africa. Brenda actively participates in inter-university debates on tax justice in Uganda. Recently, she had an interview on Urban TV to shed some light and discuss tax justice matters. Early last year, right at the beginning of the pandemic and before the media in Uganda started focusing on the national presidential elections, she took up the #10daysOfActivism challenge to talk about Tax Justice. She started the challenge on 3rd February, 2020 and worked with our partners in Uganda.

In the struggle to Stop The Bleeding, I appreciate all African Countries that have ensured that IFFs are eliminated by instituting a legal and institutional framework with a taxation system which aims at curbing IFFs and if the International communities collaborate in the struggle, we shall be able to #StopTheBleeding.

LAZARUS AMUKESHE, a journalist from Namibia, was also trained at the International Tax Justice Academy. Lazarus writes many taxation and economical related stories and follows up on government policies that might affect the country's revenue. Early last year, the Namibian reported that more than 30 mining companies which earned about N\$85 billion from selling Namibian minerals only paid N\$1 billion in corporate tax between 2012 and 2017. Lazarus wrote a follow up story explaining the government's decision **to withdraw the earlier announced proposal to disallow tax deductibility of royalties for non-diamond mining companies.**

Last but not least, **DICKSON KAMALA**, a tax and climate justice activist in Tanzania was an ITJA trainee right at the beginning in 2016. He has been active in making the youths' voices heard, especially in matters to do with national government budget allocation. He often shares his views with the media. When the country was going through the budget process for 2019/2020, he was invited on ITV TANZANIA to speak on the Youth perspective.



Figure 3: Tax Literacy Online Platform

Among his Tax Justice activism activities, Lazarus Amukeshe started a Tax Literacy Online Platform in Namibia to expand the tax justice movement.



Figure 4: Dickson Kamala at ITV Tanzania

As TJNA, recognises the importance of its Alumnae and is delighted for their activism in keeping the community informed. TJNA is more than committed to keep these voices heard in order to collectively fight unfair tax systems that keep Africans from leading dignified lives. The International Tax Justice Academy is indeed the frontier in organising for community and political action, with attention to his words, Dickson Kamala best sums it all:

“Our life and tax is two sides of the same coin, you pay tax from your mom’s womb till the day you die, your coffin is taxed.” Let’s champion tax justice for betterment of the current and next Generation.

Financial Outlook 2020: Focus on Revenue Sources and Expenditure

Revenues

Donor funds remain an important source of revenue for TJNA. Over the past decade, the Network has embarked on diversifying its revenue sources both in terms of donors as well as income-generating activities. In the year 2020, TJNA was able to grow its unrestricted income after being awarded three core grants by the Open Society Foundation, Hewlett Foundation and Christian Aid. Furthermore, TJNA has also

been able to continue diversifying its funding internally and from bilaterals, INGOs, Foundations and Member coalitions. The largest source of income came from foundations with a total contribution of 51 percent. This was followed by bilaterals and INGOs who contributed 20 and 18 percent respectively. General reserves contributed 10 percent while the least contribution of 1 percent came from member coalitions.

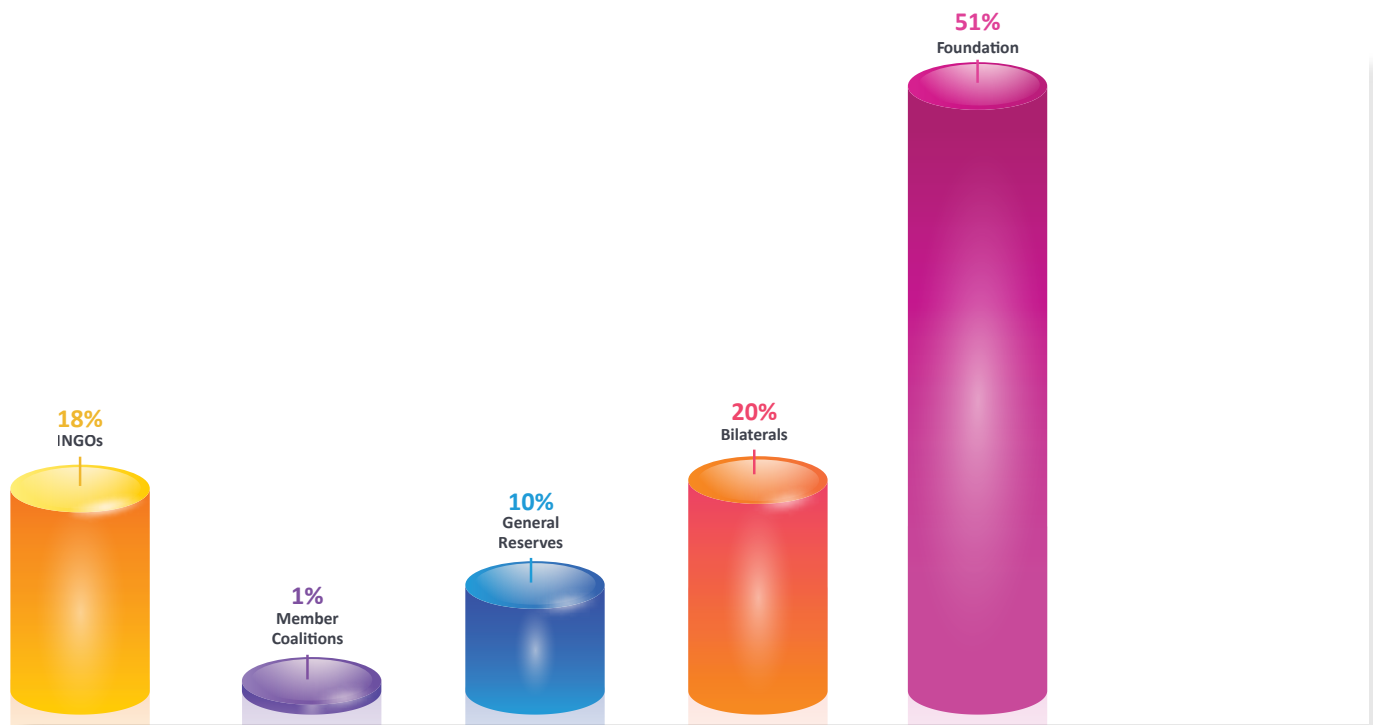


Figure 5: Income Summary for 2020

51%

The largest source of income came from foundations.



61%

Reduced absorption capacity against the budget.

81%

2020's reduction capacity against the budget.

Expenditure

In 2020, our absorption capacity against the budget reduced to 61% compared to 2020's absorption of 81%. This was mostly due to the global pandemic that affected the implementation of the network's activities that required physical presence.

However, TJNA hopes to have better absorption percentages in 2021 with the progression of vaccines.

Below is a summary of TJNA expenditure across the four strategic objectives:-

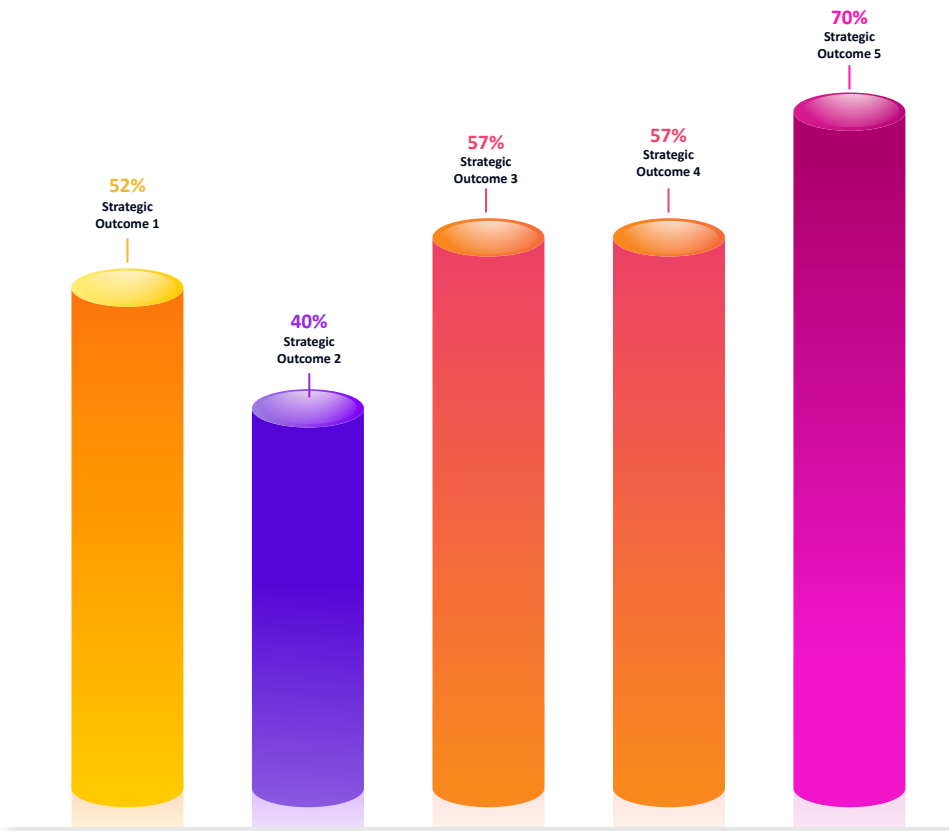


Figure 6: Expenditure summary across the four strategic objectives

01 Strategic Outcome 1

Achieve an inclusive and transparent global regulatory financial framework with a governance structure that curbs Illicit Financial Flows.

02 Strategic Outcome 2

Ensure Tax and investment regimes with African countries are reformed and progressive for domestic resources mobilisation.

03 Strategic Outcome 3

Ensure Africa's Agenda on tax and natural resources governance are accelerated, re-enforced and advocated at the national, sub-regional and regional levels.

04 Strategic Outcome 4

Ensure African tax systems are influenced fairly, transparently and equitably in order to contribute to social development.

05 Strategic Outcome 5

Strengthen communications and institutional capacity for programme delivery.

Alkebulan's Child



Ever since you discovered my mineral ore,
You've never cared about your siblings like you did before.
You allow other people's children to come into your home and rob your own!
They take your power in exchange for illicit financial flows and you are satisfied that you
can't feed your own?
They walk barefoot, with tearful eyes, flies adorn their veined heads and feed on their
cracked lips.

Are they even close to writing dissertations or are they still illiterate using newspaper
covers when menstruating?
Don't you get tired of the sound of their spines dislocating?
Each vertebrate responding to the towing and sorrowing each morning brings.
Where are their crown jewels my child?
You turn me, the Mother of mankind into a bordello.

You suck me dry only to spit into someone else's mouth because they give you a dime and
not a penny more.
It won't be long before you taste the lava from my nipples core!
Their hands are dirty yet you let them under my skin, but because they bring AID
you forget they are here to trade your mother's jades.
How dare you watch me bleed and conceal blade and still cry out for AID.
When they are done sucking my gold filled veins their tax evades and mining royalties fade

Where you not born from royalty?
What use are your crown jewels when your siblings live in ruins and breathe in air from the
sewers?
Where is your Cullinan my child?

Don't let your siblings' pain become a common sight.
Give them a share of their birth right!

Teach them not only about conservation but also taxation.
Stop this abomination of allowing strange nations to use your future as decoration.
After all I am Alkebulan, mother of mankind.
No child of mine should be in deprivation as long as I am embedded nature's inventions.
Come child,
Teach them about mining and taxation for there lies their future foundation.

By Samantha Dube
Green Governance Zimbabwe Trust
Youth Mining and Tax Justice Poetry Slam 2021





LIBYA
EGYPT

CHAD

SUDAN

ETHIOPIA

NIGERIA

CENTRAL
AFRICAN
REPUBLIC

DEMOCRATIC
REPUBLIC
OF CONGO

UGANDA

KENYA

RUANDA

TANZANIA

ANGOLA

ZAMBIA

ZIMBABWE

NAMIBIA

BOTSWANA

SOUTH
AFRICA

SOUTH
ATLANTIC
OCEAN



Tax Justice Network - Africa (TJNA)

Jaflo Block 3, 106 Brookside Drive, Westlands, P. O. Box 25112 – 00100 GPO Nairobi, KENYA

T: (+254) 20 247 3373, (+254) 728 279 368 | **E:** infoafrica@taxjusticeafrica.net

www.taxjusticeafrica.net

Assurance that all The publication remains the sole property of TJNA (*No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form, or by any means electronic, mechanical, photocopying, recording or otherwise, without the prior express and written permission of the publishers. Any part of this publication may be freely reviewed or quoted provided the source is duly acknowledged*).

THIS REPORT IS NOT FOR SALE.