

FINANCING AFRICA'S CLIMATE ACTION

A TAX JUSTICE PERSPECTIVE



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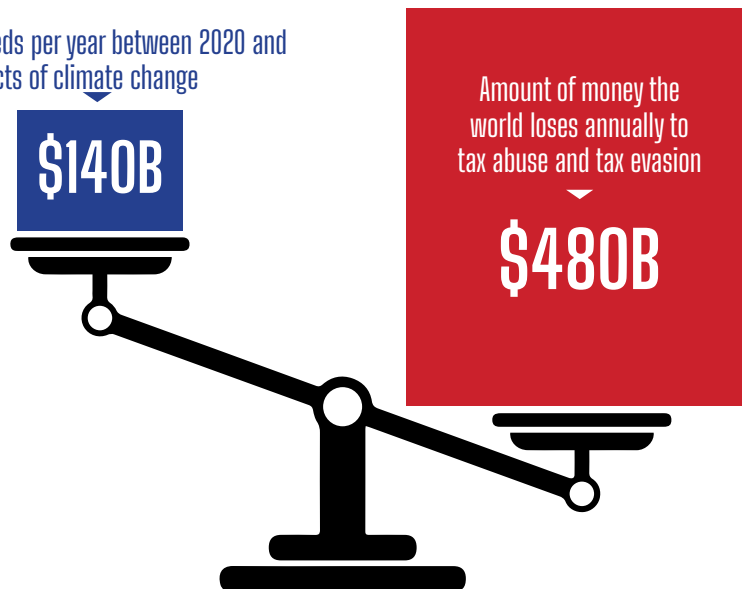
1 | The challenge

Africa has contributed the least to the climate crisis, yet key sectors and communities across the continent are deeply affected by its impact.¹ The continent needs additional revenue to respond to this deepening crisis. At the same time, Africa loses an estimated US\$50-\$89 billion each year due to illicit financial flows.² The enablers of tax abuse are the richest countries in the world and their overseas territories; the countries that have caused the climate crisis.

Over a decade ago, rich nations promised to provide US\$100 billion in climate financing each year.³ This pledge has remained unmet year after year. And even if this earlier commitment were honoured, it would

be inadequate to meet Africa's challenges. By 2030, the economic cost of loss and damage in developing countries (which cannot be avoided by mitigation or adaptation) could be as high as US\$1.8 trillion.⁴ In 2020, Africa accounted for just 3 per cent of total climate funding, and the African Development Bank estimates Africa needs at least \$140 billion per year between 2020 and 2030 to finance National Determined Contributions to tackle the adverse effects of climate change.⁵ Notably, the State of Tax Justice 2023⁶ exposes how fixing the international tax system could help plug this gap, as the world loses US\$480 billion per year to corporate tax abuse and wealth tax evasion – almost five times the financing pledge.

The amount of money Africa needs per year between 2020 and 2030 to tackle the adverse effects of climate change



2 | Tax and the future we want

Tax is vital to finance the future we want, to borrow the title of the continent's development blueprint, the 2063 Agenda.⁷ Tax is necessary to respond to the climate crisis and fulfil human rights for all citizens.

All African countries have ratified the International Covenant on Economic, Social and Cultural Rights.⁸ As such, these countries have committed, and are legally bound, to raise the 'maximum available resources' to guarantee economic, social and cultural rights, such as healthcare, education, housing, water and sanitation and adequate living standards.⁹ These commitments oblige countries to design and implement progressive fiscal regimes and, by implication, to repeal regressive legislation and reduce inequalities at a domestic level. It also requires countries to collaborate at an

international level to maximise the resources that can be generated through taxation systems.¹⁰

Effective tax systems also help preserve fiscal sovereignty so countries can pursue their unique development pathways. However, this also needs to be located within the context of the debt crisis many African countries face. The same countries highly vulnerable to climate variability are also heavily indebted – 7 of the 38 sub-Saharan African countries are already in debt distress, and 18 are at high risk.¹¹ Unsustainable debt levels and the existing global financial and debt architecture are increasingly impacting the government's ability to invest in socio-economic and climate-resilient activities and sectors.

3 | Continental conversations on climate and tax

In 2022, the Tax Justice Network Africa set out to advance the conversation on climate and tax justice with campaigners and policymakers across Africa in partnership with the Tax Justice Network, the Centro para Democracia e Direitos Humanos in Mozambique and the Policy Forum in Tanzania, and with the financial support of the African Climate Foundation. The Tax Justice Network Africa and the Tax Justice Network hosted two virtual roundtables bringing together over 50 participants working on climate and/or tax justice in West, East and Southern Africa to find common ground. Two country-level studies were also conducted in Mozambique and Tanzania.¹²

As organisations, we stand with many others seeking ways to build tax and climate solutions together. In 2022, the UN General Assembly was urged to “Explore legal options to close down tax havens as

a means of freeing up taxation revenue for loss and damage” by the Special Rapporteur on the promotion and protection of human rights in the context of climate change.¹³ Alongside this, many civic groups, researchers, and policymakers are making a concerted effort to explore the nexus between tax and the climate crisis.¹⁴

This briefing highlights the key questions and areas of learning during project implementation. It draws on country-level studies¹⁵ to illustrate the broader tax and climate justice issues at the national level in countries with extractive industries. Based on this collective work over the last year, project collaborators put forward a framework of tax justice principles, known as the ‘5Rs of tax justice’, to guide the way ahead in advocating for tax justice for climate action.

4 | The triple crisis: tax abuse, natural resource injustices and the climate crisis

A triple crisis plays out in the extractive industries in Africa’s resource-rich nations, where countries grapple with the impacts of tax abuse, the climate crisis, and the social-environmental costs of mineral and hydrocarbon production. Nevertheless, the extractive industries are fundamental to more than half of African economies.¹⁶ In most cases, an extractive model with colonial roots means that most resources are still extracted and exported in raw form from the continent by foreign multinational companies, which exploit tax loopholes to shift profits to reduce tax payments in the countries where they operate. A 2020 United Nations Conference on Trade and Development (UNCTAD) report estimates that almost half of illicit financial flows from Africa are from the extractive industries, at US\$40 billion¹⁷

Africa is home to several minerals essential for the green energy transition, including lithium and cobalt, also referred to as ‘transition minerals’. Requirements for low-carbon technologies will see global demand for these minerals quadruple by 2040 based on current government policies for the transition.¹⁸ In the short term, though, demand for fossil fuels remains high, and petroleum and coal will likely remain essential sources for tackling energy deficits across the region. However, while this continues, their use contributes to the climate crisis and

environmental degradation. Governments are torn between expanding energy access and contributing to a cleaner planet. Nevertheless, sub-Saharan Africa could increase its per capita emissions by almost 20 per cent and still be in line with 1.5 degrees Celsius – the target set in the global pact for climate change, the Paris Agreement.¹⁹

If decarbonisation proceeds rapidly, African Petrostates like Chad and Mozambique may have stranded assets.²⁰ While there are differing opinions on whether Africa should continue extracting fossil fuel reserves, the risk of continued tax injustice in the current extractive model is completely at odds with the African Mining Vision²¹ and the African Green Minerals Strategy²². These frameworks necessitate closer collaboration between the climate and tax justice movements. This context motivated the selection of the country studies.

Almost half of illicit financial flows from Africa are from the extractive industries, at

\$40B

- UNCTAD, 2020

5 | Tax justice and the climate crisis in Mozambique and Tanzania

The climate crisis playing out in Mozambique and Tanzania is deeply disproportionate to their contributions to global greenhouse gases, which are minimal.²³ Both rank among the 40 countries where children are most vulnerable to the impacts of climate change, including water scarcity, vector-borne diseases like malaria, and pollution.²⁴ Children are less able to withstand the impacts of the climate crisis and environmental degradation than adults, as they pose an immediate and lifelong threat to their health, nutrition and education. This deprives children of their human rights.

Mozambique is experiencing increased intensity and frequency of extreme weather events. Between 2019 and 2023, five powerful tropical cyclones hit Mozambique, resulting in the loss of lives, displacements and disruption of economies and food security, with inadequate time to recover and rebuild between cyclones. For Mozambique, in particular, costs for adaptation, mitigation, and building resilience are increasing while the country struggles to mobilise sufficient resources to provide essential services to improve the living conditions of its citizens.

Tanzania has also witnessed increased droughts and flooding, the latter making up two-thirds of

the country's natural disasters.²⁵ The average land and sea temperatures have increased, significantly affecting biomes, and bushfires have increased. Climate change in Tanzania is disrupting business and industry, hampered by low rainfall, affecting the country's main source of electricity – hydropower.²⁶

The world's richest nations are historically the most polluting countries and bear responsibility for the life-impacting disruptions caused by climate change. They are also the same countries blocking progress toward the international tax reform needed to stop abusive tax practices.²⁷ The dysfunctional global financial system facilitates international tax abuse and other illicit financial flows, such as those related to corruption – and it was constructed and maintained by and for the global north.

While there is a global framework for making transparent, inclusive decision-making on the climate crisis through the UN Framework Convention on Climate Change (UNFCCC), the same isn't true for tax. For the last 60 years, rule-setting for international tax has been controlled by a small group of the world's most advanced economies at the Organisation for Economic Co-operation and Development. No African nation is a member, and South Africa is only



Each year, Mozambique and Tanzania lose

\$124.5M & \$106.5M

in tax revenues through corporate tax abuse

- State of Tax Justice, 2023

but a “key partner”. However, an international UN tax treaty is starting to look more likely. The Africa Group at the UN, which Mozambique and Tanzania are part of, successfully tabled a historic resolution to begin negotiations on a framework convention on international tax in November 2023.²⁸

Radically transforming the international tax system is necessary to stop tax-motivated illicit financial flows. Quantifying these practices is notoriously difficult, given their opacity and the paucity of data. The State of Tax Justice 2023 estimates tip-of-the-iceberg corporate taxes lost by country each year using anonymised country-by-country reporting

data published by the OECD, which includes large multinationals only. This analysis estimates that each year, Mozambique and Tanzania lose US\$124.5 million and US\$106.5 million in tax revenues through corporate tax abuse.²⁹ If these governments had revenue equivalent to these annual tax losses, the Government Revenue and Development Estimations model (GRADE)³⁰ shows that 100,000 more children would be in school every day in Mozambique and Tanzania, and almost 400,000 Mozambicans and Tanzanians would have access to clean water every day (assuming the government retained similar patterns in budget allocations as they have done in the past).

6 | Financing a response to the climate crisis

Mozambique and Tanzania have developed legal and institutional frameworks to reduce climate risks, promote resilience, and develop a low-carbon green economy. However, there is a significant financing gap. The advanced countries most responsible for the climate crisis have failed to meet their annual pledge of US\$100 billion made at COP16 in Cancun in 2010. Moreover, this commitment falls far short of the US\$6 trillion that lower and middle-income countries, like Mozambique and Tanzania, need by 2030 to meet even half of their existing Nationally Determined Contributions (in terms of their country-level plans for emissions reduction and adaptation for 2020 to 2025 required by the Paris Agreement).³¹

The Mozambican government has prescribed that 0.148 per cent of tax revenue should be channelled to contingency plans for managing the risk of natural disasters. However, damage resulting from such disasters has far surpassed allocations in the contingency plans. The country’s Nationally Determined Contribution demands a total investment of approximately US\$7.6 billion, equivalent to more than half of the country’s annual GDP.³² In addition, the country has projected that it needs to allocate almost one-third of its annual GDP to activities and projects to build resilience by 2030.³³ Tanzania’s Nationally Determined Contributions up to 2025 will cost the nation 20 per cent of its national GDP, or US\$14.3 billion, to implement fully.³⁴ However, financing has typically been dependent on foreign development assistance, which has reduced.

Climate finance is often presented as a route to mobilise resources in this context. The countries

\$100B

The annual pledge made at COP16 in Cancun in 2010 by advanced countries most responsible for the climate crisis has never been fulfilled

have benefitted from financing through multilateral climate funds and multilateral development banks. For example, the Global Climate Fund, established in 1991 under the United Nations Environment Programme (UNEP) alongside the World Bank, and the Adaptation Fund and Global Environment Facility, set up under the United Nations Framework Convention on Climate Change, have been central funds for adaptation and resilience. Through these three funds, Mozambique, for example, has accessed US\$350 million, roughly equivalent to only 5 per cent of the country’s projected needs.³⁵ The Loss and Damage Fund agreed at COP27 in 2022 is to pay countries for unavoidable and irreversible economic, social and cultural impacts of climate change will likely also fall short.³⁶ Additionally, the Loss and Damage Fund is housed, initially at least at the World Bank; payments to the fund are voluntary, and only a few countries have made pledges.³⁷

Climate finance also includes financial instruments like debt-for-climate swaps, green bonds, and

carbon markets, which are in their early stages in Mozambique and Tanzania.

- **Debt-for-climate swaps** are where the creditor agrees that part of the debt will be cancelled and channelled to climate-related projects. Mozambique was offered a EUR 2.4 million debt-for-climate swap by Belgium in mid-2023. Under this agreement, Mozambique’s debt repayments would no longer be directed to the Belgian government but instead channelled to the Belgian development agency, Enabel, for climate projects in Mozambique.³⁸ However, these schemes tend to have limited fiscal impact on participating countries, the creditor retains significant control over monetary allocation, and evidence suggests the money redirected through them is not effectively allocated to climate-related projects.³⁹
- **Green bonds** are issued by companies, banks, or governments to fund climate-relevant projects, such as renewable energy to reduce reliance on fossil fuels. Africa had issued almost \$4 billion in green bonds (as of 2021), with South Africa commanding 70 per cent of the market.⁴⁰ Tanzania, unlike Mozambique, has issued its first green bonds, to the value of US\$700 million,⁴¹ through two commercial banks. However, green bonds are not without their challenges: they represent another form of debt financing, are not always transparently issued or managed, and the

social and environmental impacts of funded projects need to be carefully considered. An Oxfam study of 249 green bonds issued in Asia showed that most issuers (94 per cent) did not have a process to identify the social impact of their bonds, and among issuers who did publish reports, only 39 per cent used quantitative indicators to communicate environmental impacts.⁴²

- **Carbon markets** are trading systems where companies or individuals can buy or sell carbon credits.⁴³ Purchasing carbon credits (where one credit is equal to one tonne of greenhouse gas reduced, sequestered, or avoided) are used to compensate for emissions. Once it is used, it cannot be traded and is offset. However, carbon markets essentially allow companies and individuals to continue operating with a business-as-usual approach. As Dr Fadhel Kaboub, economist and climate activist, says: “They’re not reducing their emissions. But now they are buying a licence to pollute. And that licence to pollute is called the carbon market.”⁴⁴ Further, financial brokers typically sell on credits much higher than is paid to the projects or countries that created the credits in the first place.⁴⁵ Both Mozambique and Tanzania participate in the Forest Carbon Partnership Facility. This is a trust fund from the World Bank supporting countries in reducing deforestation and forest degradation emissions, commonly known as REDD+. For example, the Forest



Green Bonds are issued to fund climate relevant projects



“They’re not reducing their emissions. But now they are buying a licence to pollute. And that licence to pollute is called the carbon market.”

**DR FADHEL KABOUB
(ECONOMIST AND CLIMATE ACTIVIST)
COMMENTING ON CARBON CREDITS**

Carbon Partnership pays Mozambique to reduce carbon emissions by tackling deforestation and forest degradation in the Zambézia Province, along with a benefit-sharing plan for residents in the area. Mozambique became the first country to receive payments from the facility in October 2021, when it received US\$6.4 million for reducing 1.28 million tonnes of carbon emissions. The payment is the first of four under the country’s Emission Reductions Payment Agreement, which could unlock up to US\$50 million for reducing up to 10 million tons of carbon dioxide emissions in Mozambique’s Zambézia Province by the end of 2024.⁴⁶ However, beyond the fundamental structural flaws, these schemes may also devastate

communities that once relied on areas set aside to capture carbon. One investigation in Mozambique revealed that searching for areas of high biodiversity to capture carbon can jeopardise subsistence economies and fuel land competition and conflict.⁴⁷

Mozambique and Tanzania are already mobilising some climate finance, but it is insufficient. Mozambique and Tanzania are challenged to look for solutions within their borders to finance the increasingly high costs of adaptation, mitigation, and resilience-building. More than ever, domestic revenue mobilisation must be prioritised. Could revenue mobilisation from the extractive industries contribute to achieving climate financing goals?

7 | Domestic revenue mobilisation and the extractive industries

Across Africa, the prospects of increased demand for metals and minerals needed for low-carbon technologies, like copper, cobalt, and lithium, may provide new avenues for domestic revenue mobilisation. This is why the African Minerals Development Centre (AMDC) and partners are developing an African Green Minerals Strategy to complement the African Mining Vision so that extractives are harnessed for industrialisation and mineral value addition and do not exacerbate environmental and social destruction in their wake.⁴⁸

The country studies considered the potential of the extractive industries to raise revenue for climate financing. Both studies conclude that short- to medium-term support from the extractive sector for achieving national climate finance goals is limited.

Tax Justice Network Africa and Tax Justice Network have discussed the tax justice challenges in more detail for the extractive industries in the briefing ‘The Principles of Tax Justice and the Climate Crisis in Africa’s Resource-Rich Nations’ published with the Feminist Action Nexus for Economic and Climate

Justice.⁴⁹ Several of these challenges are worth mentioning in this paper, including the growing demand for minerals and metals for renewable technologies, the future of fossil fuels, and the challenge of illicit financial flows.

7.1 Transition minerals

Graphite, copper, and nickel dominate mineral demand by weight for low-carbon technologies. Depending on the evolution of batteries, demand for graphite may increase between 6 and 30 times.⁵⁰ The potential is clearly significant, but there are inherent risks in relying on expected, not-yet-realised mineral production for revenue generation. Booms and busts characterise mining, and the global race to prove reserves may see as-yet undiscovered resources come to market. At the same time, some discoveries may not generate the kind of wealth seen in previous commodity booms. Simultaneously, alternative technologies may develop, and further advancement may be made in recycling metals or synthetic production. The recent commodity boom in resource-rich African countries did not reduce inequality in almost half of the countries. In fact, inequality in Mozambique, Tanzania, and Zambia worsened between 2003 and 2014, using the Gini coefficient as a measure. This is not inevitable, though, as Uganda and Botswana did improve equality, the latter partly through converting commodity booms into successful public policies, including adult enrolment in secondary schools.⁵¹ The impact of climate change on mine production and conflict, such as in northern Mozambique, may also affect production. Nevertheless, both countries have reserves of transition minerals, including graphite and nickel.

Graphite is a key component in lithium-ion batteries for electric vehicles. Mozambique reportedly has the world's largest natural graphite mine, with a mining life of 50 years in Cabo Delgado Province⁵² – domestic graphite production currently accounts for over 10 per cent of the global market, with the highest share being exported to China.⁵³ This may increase with further exploration and new mining concessions being awarded, alongside the United States's efforts to diversify the supply chain away from China. Another factor to watch is the impact of recycling and synthetic options. Synthetic graphite has already affected the price of natural graphite, but it is far more carbon-intensive to produce.⁵⁴

Countries with recent discoveries can also learn from the recent commodity boom to avoid the recently coined 'presource curse', a spin on the resource curse theory. The presource curse is characterised by high expectations that drive increased borrowing and

expenditure not allocated to industrialisation and growth. Growth disappointments and unsustainable debt typically follow.⁵⁵ Countries with weak institutions feel the effects of the presource curse more strongly, and typical commodity price fluctuations and project delays make it worse.⁵⁶ Mozambique tasted the presource curse when the discovery of giant gas fields between 2009 and 2011 triggered a foreign direct investment bonanza and rapid growth. Although this positively impacted employment creation,⁵⁷ it was accompanied by unsustainable government borrowing from Swiss bank Credit Suisse to illegally purchase French military ships (the loan was worth 12.5 per cent of Mozambique's GDP).⁵⁸

7.2 De-carbonisation and its impacts

Tanzania's development plans display the inherent dilemma governments face in balancing the great need to meet energy demand and industrialisation through domestic fossil fuels with their commitments to reduce emissions. More than half of Tanzania's population does not have access to electricity, with a great divide between urban and rural residents.⁵⁹ Tanzania's five-year development plan includes the East Africa Crude Oil Pipeline, which connects Tanzania and Uganda, and a coal project from Mchuchuma in the south-west of the country, which would produce 600 megawatts to be shared between an iron ore project and the national grid.⁶⁰

Carbon-related measures in importing countries may affect domestic revenue mobilisation for export-focused mineral production. The European Union introduced its Carbon Border Adjustment Mechanism (CBAM), which imposes a tax on carbon emissions for products imported by the EU. It will take effect in 2026, affecting African mineral exports like aluminium, iron and steel. There are no exceptions for lower-income countries. This may exacerbate inequalities between African nations, where richer nations can afford to transition to renewables or transform production processes. It could also force African exporters to seek non-EU markets. If the EU expands its list of imports to be taxed this would have an even greater impact on government revenue, including in Mozambique.⁶¹

7.3 Corporate tax abuse in Africa's extractive industries

Both countries have faced the impact of abusive tax practices in the extractive industries, which underlines the importance of systemic transformation at domestic and international levels to curtail corporate tax abuse. For example, in 2008, a parliamentarian and member of the Presidential Mining Review Committee stated that Tanzania lost a total of US\$830 million in corporate income

tax from three of the main gold mines due to thin capitalisation (where the levels of debt to equity is very high, often with loans from a parent company or debt owed to another subsidiary of the same group). According to the parliamentarian, Geita Gold Mine Ltd., Acacia Mining (formerly African Barrick Gold) and Resolute Tanzania allegedly had debt-to-equity ratios of 12,597,000:1, 791:1, and 5,088:1, respectively.⁶² Resolute Gold Mine, in Western Tanzania, had also sold its gold at less than half the gold price at the time, which it justified as based on a hedging arrangement. This turned out to be a related party - its sister company. This is problematic because it means that the transaction does not reflect the true value from a corporate income tax perspective. The Natural Resource Governance Institute's analysis suggests this "could have denied Tanzania millions of dollars in royalties and tax revenues. The mine was closed in 2012, after exporting 3.5 billion dollars of gold since starting operation in 1997".⁶³ It had only paid corporate income tax once.

Multinational companies make use of networks of double tax treaties to not just avoid double taxation but also to shift profits to tax havens. Mozambique's ten double tax agreements have done this. Many of these double tax agreements follow the OECD model favouring the 'residence country' rather than the 'source country' - i.e. Mozambique - where the economic activity occurs. Typically, these agreements reduce the standard withholding tax rates on dividends, interest, and royalties, enable capital gains tax avoidance through offshore indirect transfers, and have unfavourable definitions of permanent establishment. The Centre for Research on Multinational Corporations and the Centro para Democracia e Direitos Humanos has estimated that because of Mozambique's tax treaties with tax havens Mauritius and the United Arab Emirates, Mozambique lost US\$315 million in 2021 just in withholding taxes on interest payments and dividends. This is the equivalent of 7.4 per cent of the country's total tax revenue for that year.⁶⁴



Lost by Mozambique just in withholding taxes in 2021 because of treaties with tax havens such as Mauritius and United Arab Emirates. This was 7.4% of the country's total tax revenue that year

8 | The tax and climate crossroads: how we work together

For African countries to implement their Nationally Determined Contributions under the Paris Agreement, it will cost US\$277 billion annually between 2020 and 2023. This will ensure that the continent's contribution to limiting warming is within 1.5 degrees Celsius and that it can address the biggest impacts. However, the climate finance tracked for 2019/20 was only US\$30 billion.⁶⁵ Climate justice includes historically polluting nations paying for loss and damage inflicted in other parts of the world, including African countries. States have human rights obligations to mobilise resources for climate finance and extra-territorial human rights obligations that require them to ensure cross-border tax policy does not undermine revenue and, therefore, rights in other states.⁶⁶

As the case studies in Mozambique and Tanzania show, climate finance mechanisms are being slowly



The cost for African countries to implement their Nationally Determined Contributions under the Paris Agreement between 2020 and 2023

established and continue to be urgently needed. In the meantime, both countries and their citizens grapple with the impacts of multiple disasters each year.

The tax justice movement, working alongside feminist and economic justice movements, deeply understands how to raise domestic revenue and tackle illicit financial flows that can support the basis of the just energy transition in Africa. The journey has shown us that the principles of tax justice – known as the 5Rs of tax justice – are a useful framework to enhance collaboration between the tax and climate justice movements.

In this section, we draw on these principles of tax justice. Rather than only descriptively approaching these, we suggest several questions that can serve as touchpoints for climate and tax justice CSO advocates at a national level in exploring domestic climate financing options. We previously discussed the five principles in more detail in ‘The Principles of Tax Justice and the Climate Crisis in Africa’s Resource-Rich Nations’ published with the Feminist Action Nexus for Economic and Climate Justice, the Tax Justice Network Africa, and the Tax Justice Network.⁶⁷

- Are multinational companies reporting publicly on a country-by-country basis?
- What are the prospects for transition minerals, including domestic value addition and linkages per the Africa Mining Vision? What impacts may this have on domestic resource mobilisation?
- Has the potential shift in demand for fossil fuels and commitments to reduce emissions been considered in energy, minerals, and domestic resource mobilisation strategies?
- What climate financing options have already been accessed, and what is the impact?
- Do tax/revenue administrations have the technology, capacity, and political space to enforce tax laws and regulations to raise the maximum available resources?
- Are mining and petroleum contracts disclosed to allow the assessment of fiscal terms, forecasting and benchmarking, and monitoring government and corporate compliance?

Principle I
Raising Revenue

Raising revenue is the principle to set the right fiscal policy and ensure taxpayers (i.e. Multinationals) pay their fair share of taxes. This requires significant changes in the tax architecture at the international level, in line with the recent resolution successfully tabled by the Africa Group and passed at the United Nations to introduce a UN framework convention on tax. At the domestic level, among other opportunities to tackle tax-motivated illicit financial flows and unnecessary tax incentives, governments must revisit and renegotiate double tax treaties that reduce the taxes multinationals generally pay, particularly in the countries where they do business.

- What are your country’s main sources and sectors, and what are their contributions to domestic resource mobilisation?
- What is the scale (estimates) of abusive tax practices, including corporate tax abuse? Where are the major leakages?
- What are the human rights impacts of tax abuse?
- What government measures exist (such as anti-abuse clauses in tax and investment treaties and beneficial ownership disclosure rules) and what measures are needed to address corporate tax abuse?
- How effectively is beneficial ownership transparency enforced?

Principle II
Redistribution

Redistribution is fundamental to redress inequalities between and within countries. Tax plays a role in enabling the state to ensure higher earners and the wealthy pay their fair share, reducing the burden on lower-income households and redressing historic inequalities within regions of the country or specific groups of people. The revenue can be used to target public services and welfare programmes. At an international level, tax can be used to redistribute wealth or distribute it more fairly by clamping down on wealth tax evasion and profit shifting.

- What is the gap between budget allocation and expenditure for climate action? How does this compare to national plans, including Nationally Determined Contributions?
- Are any social welfare programmes (such as social cash transfers) connected with climate impacts, including disasters?
- What revenue-sharing mechanisms exist in the extractive sector, for example, between mining and non-mining regions and for areas affected by the negative impacts of mining?
- What wealth, capital gains, and inheritance taxes are in place or being discussed?
- Does the current taxation framework in the extractive sector effectively consider the social and environmental cost on local



What is the gap between budget allocation and expenditure for climate action? How does this compare to national plans, including Nationally Determined Contributions?

communities, and how are these aspects incorporated into the extractive sector tax system and budget allocation?

- Is a robust mechanism in place to ensure that multinational extractive companies are transparent about their profits and tax payments, contributing their fair share to the national economy?
- Does the current tax regime in the extractive sector adequately capture the true value of extracted resources, ensuring fair revenue for national development, including climate initiatives?

Principle III Repricing

Repricing gives us a tool to design taxes to reduce carbon emissions progressively. It helps us to analyse global repricing tools (such as the EU Carbon Border Adjustment Mechanism), that may negatively affect African industry and business.

- What environmental taxes are applied, and how effective are these in changing behaviour?
- What carbon taxes are applied, and to which industries? Are they progressive? Are they passed on to the end consumer? Are they part of robust social protection programmes?
- How do carbon taxes set in other regions impact domestic industry and exports, such as the Carbon Border Adjustment Mechanism?
- How can African countries collaborate to develop a unified stance or policy response to external carbon pricing mechanisms that might affect their transitional resources extractive sectors?

Principle IV Representation

Representation is needed at national levels, where governments are held accountable, operate transparently, uphold strong institutions, invest in the right policy frameworks for climate action and deal with revenue leakages from the public coffers. The representation of our elected leaders and policymakers will improve if governments rely more heavily on taxes rather than rents from resources, loans, or development assistance. It strengthens democratic processes and supports our sovereignty. Internationally, citizens in the global south and north must hold leaders accountable for climate financing commitments and continue to challenge the power of the OECD in international tax rulemaking and its efforts to block progress at the UN. Citizens need to be involved and interested in global governance.

- What policies, laws and governance systems are in place for transparency and accountability to ensure effective domestic resource mobilisation from the extractive sector?
- How does the government oversee, raise revenue, and manage the impacts of carbon offsetting schemes that use natural resources (e.g. forests as carbon sinks) within their borders?
- What measures are implemented to protect public funds from revenue leakages and directed towards effective climate action?
- Does the government take meaningful steps to facilitate and ensure the participation of ordinary citizens in the development of tax policy to strengthen democratic processes in taxing extractives?

- Does a strategy exist to hold the international community accountable for their climate financing commitments?

Principle



Reparations

Although the studies in Mozambique and Tanzania emphasise the importance of raising revenue, this should not be interpreted as allowing historically polluting global north countries to negate their responsibilities. Reparations are critical for redressing the historical legacies of colonisation and ecological damage. Here, the intersection between tax and the

climate justice movements is clear. The countries enabling the most tax abuse are also, historically, the most highly polluting nations. Global North countries have a responsibility to pay for the loss and damage caused elsewhere, in line with their extra-territorial human rights obligations.

- What is the form of most climate finance (grants, loans, etc) in your country? How does this compare to the demands in Nationally Determined Contributions and other domestic plans and strategies?
- What commitments have been met by historically polluting nations on climate finance at the national level?
- What is the estimate of anticipated annual loss and damage?

We hope these questions and this briefing paper will inspire tax and climate justice advocates and researchers in Africa and beyond to work more closely together and consider how tax justice can support climate action. We look forward to your feedback.

NO PLANET B



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