

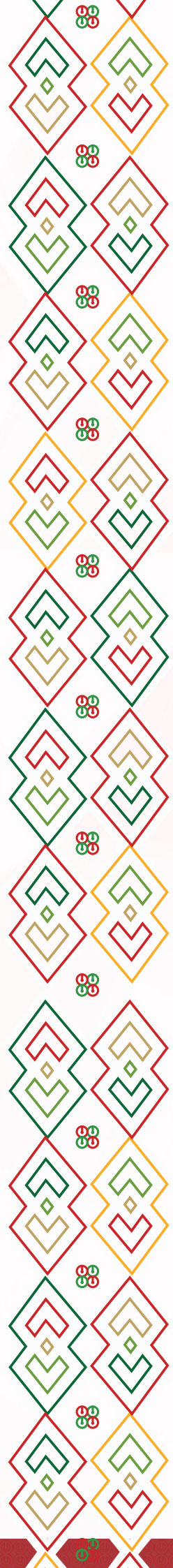


**11th PAN AFRICAN CONFERENCE
ON ILLICIT FINANCIAL FLOWS
AND TAXATION**

22 - 24 November 2023 ★ Accra ★ Ghana

Make Global Tax Governance Work for Africa

Communique





We, representatives of civil society organisations, government bodies, intergovernmental organisations, individual researchers, media entities, and parliamentarians from 26 countries across the continent meeting in Accra, Ghana during the 11th Pan African Conference on Illicit Financial Flows and Taxation from 22nd November to 24th November 2023;

HAVING deliberated on the theme Making Global Tax Governance Work for Africa under the hosting of the Republic of Ghana, represented by H.E. Ken Ofori-Atta, Minister of Finance, during the opening session;

COGNISANT of the fact that illicit financial flows (IFFs) pose an unprecedented threat to Africa's economic growth and development trajectory by exacerbating vulnerabilities and worsening dependence on external financial resources and that the fight against IFFs is crucial to drive economic transformation, inclusive growth and sustainable development;

HAVING WITNESSED the historic vote on the resolution tabled by the Africa Group at the United Nations on the Promotion of Inclusive and Effective Tax Cooperation at the United Nations;

FURTHER LENDING our full support to the efforts of the African Group on the promotion of inclusive and effective tax cooperation at the United Nations for a fair, transparent and more equitable tax system;

HAVING EXAMINED the major structural challenges hampering Africa's ability to stem illicit financial flows and proposed various ways of overcoming them;

MINDFUL of the impact of the global crisis on African capacities to access sustainable financial resources with the correlative effect on capital accumulation, productivity, social outcome with the increase of poverty and inequalities and being aware of the need for strategic action to reverse the current trends;

RECOGNIZING that the sustainability of initiatives for regional integration such as the Africa Continental Free Trade Area (AfCFTA) calls for a strong commitment to accelerate Africa's structural transformation with a view to building resilient regional value chains for a continental and global productive and competitive economy to fulfil the vision and aspirations of the African Union's Agenda 2063;

RECALLING that commercial activities are by far the largest contributor to IFFs, followed by organized crime and corruption;

ACKNOWLEDGING that Agenda 2063 offers a unique opportunity for Africa to redesign and implement a coherent and effective development pathway that strengthens and sustains economic growth through sustainable industrialization and leads to a socially inclusive society that works for the well-being of all its people, through appropriate efforts to fight against poverty and inequalities, and offering opportunities of upward mobility to all, including women and young people;





WE HEREBY:

1. Affirm that the Pan African Conference on Illicit Financial Flows and Taxation should continue to be organized annually under the leadership of the Tax Justice Network Africa (TJNA), the African Tax Administration Forum (ATAF), the Africa Union Commission (AUC) and other pan-African institutions as the premier space for collective convergence of actors to discuss taxation issues in Africa and track progress that is being made in this area.
2. Acknowledge the nexus between debt, pandemics, climate change, conflicts and development; and reaffirm our commitment to combating IFFs as a contribution to addressing these pressing issues;
3. Reiterate the call for urgent and comprehensive reforms of the global financial, tax, trade and debt architectures for an effective fight against IFFs, recognising the historical exclusion of African countries in global tax discussions and advocating for a more participatory and equitable global tax system.
4. Commend the leadership of the Africa Group at the UN in supporting efforts around the reforms of the global financial architecture and support the consistent efforts by the Africa Group at the UN in championing the start of negotiations at the United Nations towards a UN Framework Convention on International Tax Cooperation as a meaningful step toward achieving these transformative objectives.
5. Emphasise that domestic measures are indispensable but are currently largely insufficient when implemented alone and therefore, stress the importance of regional, continental and international collaboration to instigate structural and governance changes within the global financial and economic architecture.
6. Underscore that fostering solidarity among nations and tax justice movements in the Global South is key to achieving global coalitions on issues around IFFs and taxation and continue to engage and foster strategic cooperation to reinforce the political momentum needed to reform the inequitable global financial architecture.
7. Take decisive steps toward strengthening consensus among southern nations to effectively tackle IFFs through a comprehensive reform of the Global Financial Architecture and the International Tax System.
8. Recognize the impact of climate change on our continent, underscore the critical importance of effective climate financing to achieve Africa's transition to inclusive growth, harnessing the continent's huge energy potential; acknowledging the interconnectedness of tax justice and climate justice, with a central focus on domestic resource mobilization for climate adaptation and resilience.

9. Encourage stronger civic participation in global negotiations on tax, IFFs and the reform of the Global Financial Architecture through solidarity and collaboration among pan-African stakeholders, including civil society, government bodies, intergovernmental organizations, researchers, media entities, and parliamentarians from diverse countries across the continent with a view to Making Global Tax Governance Work for Africa. We also reiterate the important input of parliamentarians towards achieving greater success in all measures to curb IFFs and enhance domestic resource mobilization.
10. Affirm that tackling IFFs is a key development priority and sovereign imperative for promoting economic independence and sovereignty over our economic destinies; and encourage African countries to continue taking decisive actions against IFFs and ensuring that the recovered resources are directed to productive investments to achieve inclusive growth and sustainable development that specifically uplift the most marginalized, with a dedicated focus on women and youth.
11. Call out the OECD countries that are pushing back and voted against the Africa Group resolution at the UN and encourage all countries to support the drafting of the terms of reference to guide the negotiations of the UN Framework convention on international tax cooperation.
12. As the AUC, ATAF and TJNA, commit to continuing to support African countries in voicing their positions in the global tax debate; and commit to undertake work to continue the implementation of the Anti-IFF Policy Tracker, the recommendations of the Specialised Technical Committee on Tax and Illicit Financial Flows, revision of tax incentives in Africa and provide member states with updates on the developments in the international tax rulemaking
13. Express our appreciation to the Government of the Republic of Ghana for successfully hosting the 11th Pan African Conference on Illicit Financial Flows and Taxation.
14. Commit to support the implementation of the action points in this Communiqué.

Adopted on this 24th day of November, 2023 in Accra, Ghana