

# TAX JUSTICE NETWORK AFRICA



MISSION & VISION OF TJNA

WHAT'S NEXT?

OUR FLAGSHIP PROJECTS

KNOW THE FOUR THEMATIC  
AREAS OF TJNA

**OUR 2021 2025**  
**STRATEGIC PLAN**



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# ABBREVIATION

<b>AEoI</b>	Automatic Exchange of Information
<b>AfDB</b>	African Development Bank
<b>AFRODAD</b>	Africa Forum and Network on Debt and Development
<b>AMGF</b>	Africa Mining Governance Framework
<b>AMGF</b>	Africa Mining Governance Framework
<b>AMV</b>	Africa Mining Vision
<b>ATAF</b>	Africa Tax Administration Forum
<b>AU.</b>	African Union
<b>BOT</b>	Beneficial Ownership Transparency
<b>CMP</b>	Core Mining Policy
<b>COMESA</b>	Common Market for East and Central Africa
<b>CSO</b>	Civil Society Organisation
<b>DFI</b>	Direct Foreign Investments
<b>DFI</b>	Development Finance Institutions
<b>DRM</b>	Domestic Resource Mobilisation
<b>DTA</b>	Double Tax Agreements
<b>EAC</b>	East African Community
<b>EATGN</b>	East Africa Tax Governance Network
<b>ECOWAS</b>	Economic Community of West African States
<b>EITI</b>	Extractives Industries Transparency Initiatives
<b>FEMNET</b>	The African Women's Development and Communication Network
<b>FES</b>	Friedrich Ebert Stiftung Foundation
<b>FTC</b>	Financial Transparency Coalition
<b>GATJ</b>	Global Alliance for Tax Justice
<b>GHEITI</b>	Ghana Extractive Industry Transparency International
<b>HLP</b>	High-Level Panel
<b>IFF</b>	Illicit Financial Flows
<b>ILC</b>	International Legal Counsel
<b>ITJA</b>	International Tax Justice Academy
<b>ITUC</b>	International Trade Union Confederation
<b>MoU</b>	Memorandum of Understanding
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>PAC</b>	Pan African Conference on Illicit Financial Flows at Taxation
<b>PALU</b>	Pan African Lawyers Union
<b>RMS</b>	Resource Mobilisation Strategy
<b>SADC</b>	South African Development Community
<b>SCUT</b>	Scaling Up Tax Justice
<b>SIDA</b>	Swedish International Development Agency
<b>SMT</b>	Senior Management Team
<b>TAP</b>	Technical Advisory Panel
<b>TIFA</b>	Taxation and THE International Financial Architecture
<b>TJNA</b>	Tax Justice Network Africa
<b>UNCTAD</b>	United Nations Council for Trade and Development
<b>UNGA</b>	United Nations General Assembly





# FOREWORD

Tax Justice plays a fundamental role in achieving equity and equality in the African continent.

We are happy to present Tax Justice Network Africa (TJNA's) strategic plan for the period 2021 to 2025.

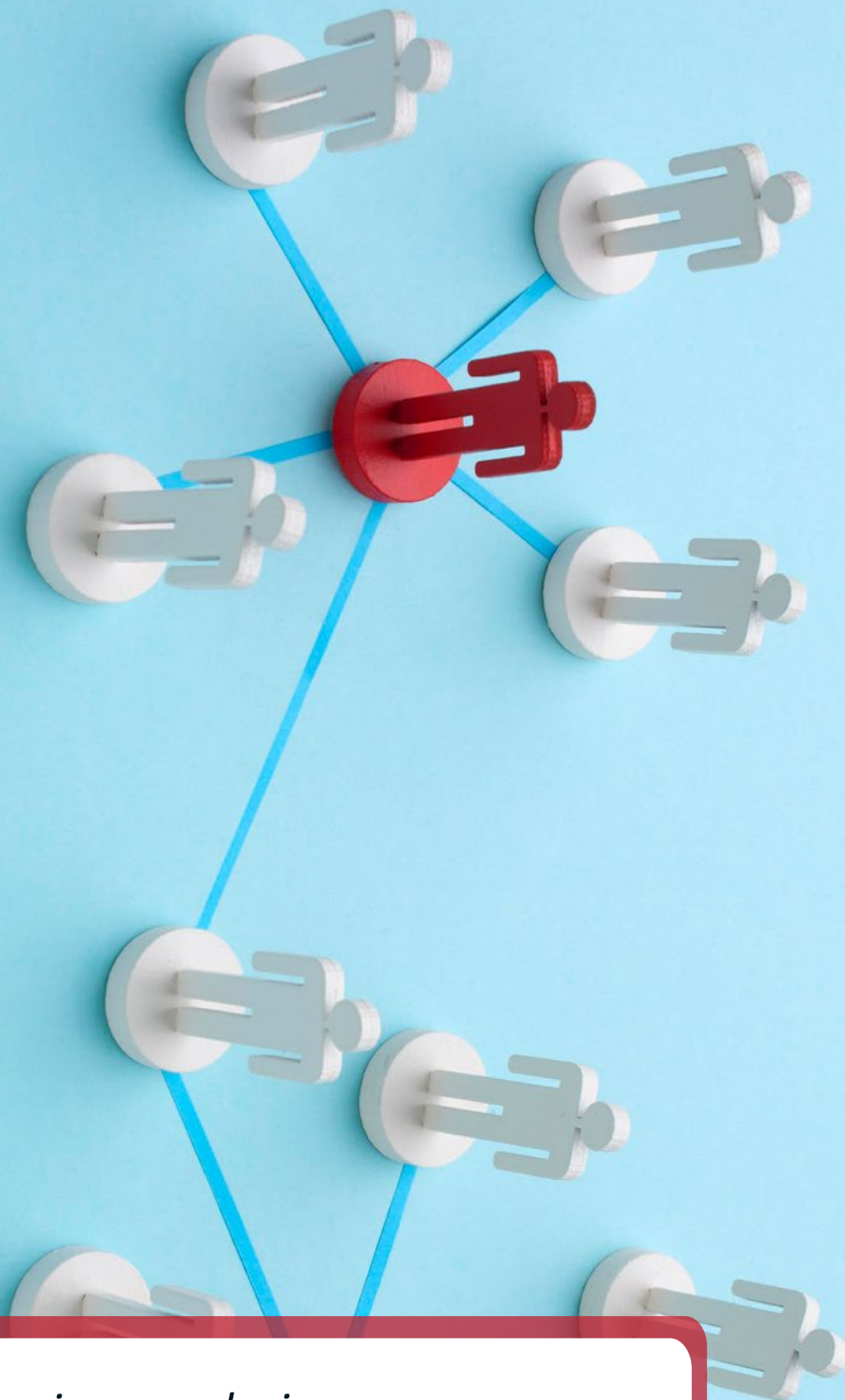
Partnering with TJNA, are over forty (40) network members to address four key strategic focus areas:

- **Tax and the International Financial Architecture (TIFA).**
- **Tax and Investment.**
- **Tax and Natural Resources Governance.**
- **Fair and Equitable Taxation.**

To achieve this, we have put in place a robust and ambitious network strategy which will ensure tax justice prevails in Africa. This is encapsulated in the ways the strategy advocates for pro-poor tax policies and tax systems that curb leakages and optimise domestic resource mobilisation (DRM). This will contribute to equitable, inclusive, and sustainable development in Africa.

In this regard, developing an ecosystem that will support our campaign and flagship programmes will be key to our success. Building partnerships with other actors in different spaces, recognising the changes in our areas of influence and appreciating different competencies will help us in achieving this ambition.

**Alvin Mosioma**  
Executive Director,  
*Tax Justice Network Africa*



*There is no enduring peace without social justice and no social justice without tax justice.*

**Dejere Alemayehu**

*Dejere Alemayehu, Executive Coordinator of Global Alliance for Tax Justice (GATJ)*

# 1.

# BACKGROUND

## 1.1. About Tax Justice Network-Africa (TJNA)

Tax Justice Network Africa (TJNA) is a regional network of over 40 civil society organisations. It is composed of think tanks, trade unions, feminist groups, youth-led & faith-based organisations, and community-based organisations spread across 25 African countries. A new and ambitious target is in place to grow the network to reach 100 members by the end of 2025.



TJNA runs a secretariat based in Nairobi, which coordinates its operations. The network envisions an Africa where tax justice prevails and contributes to equitable, inclusive, and sustainable development. In spearheading tax justice in Africa, it advocates for pro-poor tax policies and tax systems that curb leakages and optimises domestic resource mobilisation (DRM). Through policy influencing, it mobilises citizens and institutions to demand for fair tax systems.

TJNA represents Africa in the [Global Alliance for Tax Justice](#) (GATJ). This is a global coalition campaigning for progressive and redistributive taxation systems nationally and a transparent, inclusive and representative global tax governance internationally. GATJ was nominated for the Nobel Peace Prize in early 2021.

***“There is no enduring peace without social justice and no social justice without tax justice.”*** Dejere Alemayehu, Executive Coordinator of Global Alliance for Tax Justice (GATJ).

In its second strategic plan (2016-2020), TJNA focused on three themes: outreach, institutional sustainability, and policy influencing through knowledge generation campaigns. At the onset of this third strategic plan, the tax justice ecosystem is rapidly changing. TJNA has made a strategic choice to enhance the impact of its flagship [Stop the Bleeding campaign](#) (STB) to end Illicit Financial Flows (IFFs). Taking this stance will encourage concerted advocacy efforts in partnership with other leading African networks. TJNA's impressive work portfolio will be structured and implemented through four thematic focus areas: (1) [Tax and the International Financial Architecture](#) ; (2) [Tax and Investment](#); (3) [Tax and Natural Resources Governance](#) ; et (4) [Fair and Equitable Taxation](#).

In the third phase of its strategy, the network will build on the success of its flagship programmes while developing initiatives aimed at deepening TJNA's engagement, capacity development, and convening power. TJNA will continue to invest in its well-developed and highly regarded outreach and engagement programmes, namely: (1) [International Tax Justice Academy](#) (ITJA), (2) support to the [African Parliamentary Network on Illicit Financial Flows and Taxation](#) (APNIFFT) et (3) [Annual Pan African Conference on Illicit Financial Flows and Tax](#) (PAC).

In addition, TJNA will expand its scope and footprint in Africa through, (4) **Scaling up Tax Justice (SCUT)** for effective public engagement on tax justice, while initiating two new flagships: (5) the development of a **Tax and IFF Knowledge Hub**, which will serve as a central repository on tax and IFF related issues and (6) pilot an **IFF Policy Tracker** as a mechanism of assessing and monitoring trends and progress in Africa's efforts to curb IFF.

## 1.2. Identity

Many African CSOs are active in economic justice issues. Some promote fair trade policies or debt relief. Others focus on cultivating accountable and transparent governance and fighting corruption. CSOs with a burden on budget monitoring analyse the budget allocation and public spending using social accountability tools. While the focus on good governance and welfare economics is transformative, a key issue has been missing from these discourses; tax justice.

TJNA strives to enhance the role of tax justice in Africa's development agenda. It strongly believes this can best be done by promoting progressive taxation systems. It challenges tax systems that favour the wealthy while aggravating and perpetuating inequality. Harmful tax policies and practices facilitate tax abuse and illicit financial outflows, which erode domestic resource mobilisation (DRM). TJNA provides a platform that enables African researchers, campaigners, CSOs, policymakers, and investigative media to co-operate and synergise their efforts in the struggle against tax evasion, tax avoidance, tax competition, IFFs and other harmful tax policies and practices. TJNA's vision, mission and core values are outlined below:







## VISION

A just, prospering, self-reliant and integrated Africa sustainably harnessing its resources to enable its people to lead a dignified life.

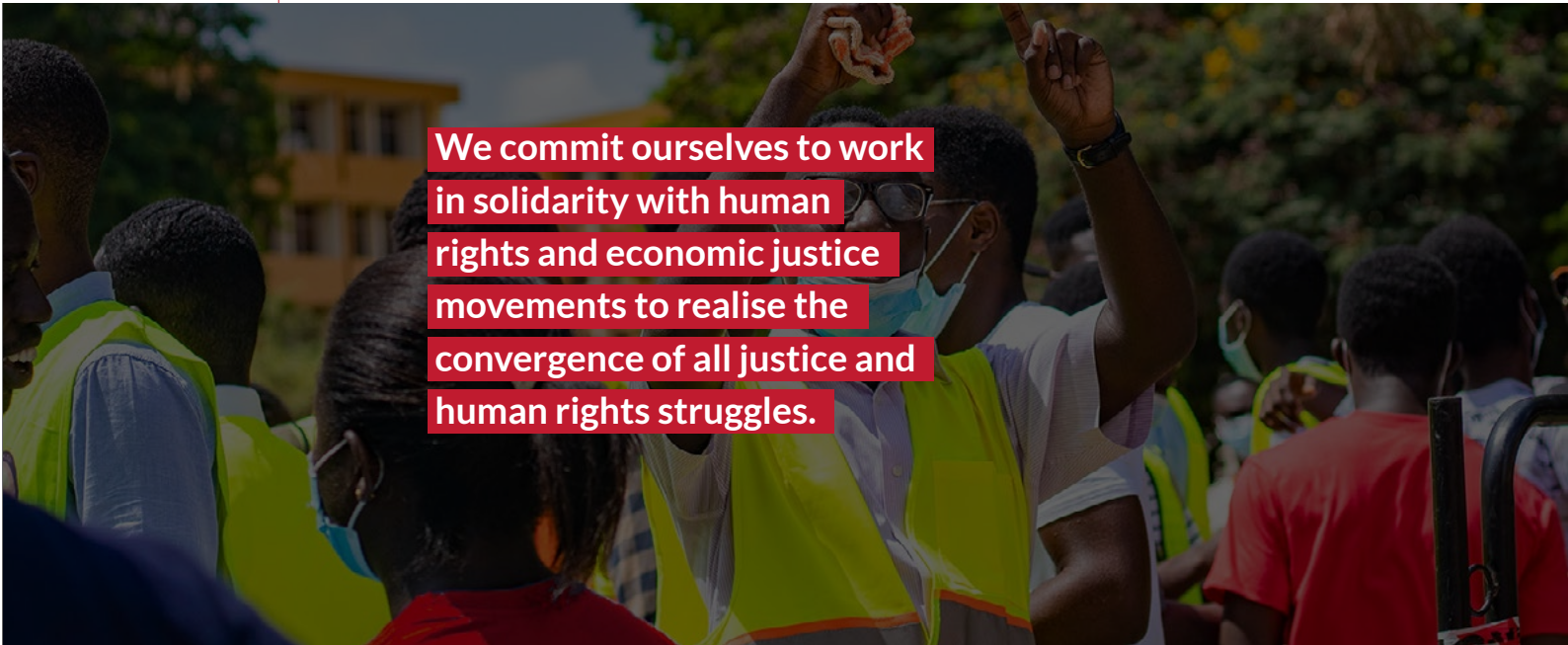


## MISSION

To mobilise African citizens and challenge public institutions to influence and change policy to enable tax justice to prevail in Africa.

### Core values

- **Integrity** - We make an informed decision based on mutual accountability, honesty, and commitment to deliver.
- **Transparency** - To mobilise African citizens and challenge public institutions to influence and change policy to enable tax justice to prevail in Africa.
- **Justice** - We accord equal rights, fair opportunities, and treat all without discrimination.
- **Partnership** - We commit ourselves to deliver our objectives through strategic partnerships and by working collaboratively with our members and allies.
- **Solidarity** - Since tax justice is integral to the broader social and economic justice agenda, we commit ourselves to work in solidarity with human rights and economic justice movements to realise the convergence of all justice and human rights struggles.



We commit ourselves to work in solidarity with human rights and economic justice movements to realise the convergence of all justice and human rights struggles.



### 1.3. Track Record

In promoting the tax justice policy agenda, TJNA has made substantial achievements. Its outreach programmes seek to mobilise a critical mass of stakeholders to influence policies and bring about lasting change. Due to its outreach overtures, a significant movement has been witnessed in tax policies as can be seen by the examples below:

- Eight African countries revised their tax policies and laws to render them accountable and equitable.
- Three African countries reviewed their rules on tax incentives.
- Two Regional Economic Communities and eight African countries introduced progressive measures in their taxation policies to strengthen DRM.
- Sixteen countries across three Regional Economic Communities (RECs) have introduced legislation to regulate Transfer Pricing.
- TJNA recommendations were debated in two African Parliaments, namely, Uganda and Gambia.
- TJNA conducted studies in several African countries, including Ghana, Tanzania, Zambia and Cameroon, to assess the status of the implementation of the Africa Mining Vision.



TJNA has made considerable progress in strengthening its membership base and its partnerships.

50 new parliamentarians from different African Countries joined the African Parliamentary Network on Illicit Financial Flows.

Ten additional strategic partnerships were established. This has been instrumental in driving several successful initiatives which TJNA seeks to continue in the coming years.

Some of the most notable achievements of TJNA include:

**Alliances,  
networks,  
and  
partnerships  
strengthened  
through  
enhanced  
convening  
power**

The [Stop the Bleeding campaign](#) (STB) is a growing African movement of seven leading pan-African organisations bound by each other in their joint struggle for economic justice. They include; [Africa Forum and Network on Debt and Development \(AFRODAD\)](#), [Africa Women's Development and Communication Network \(FEMNET\)](#), [International Trade Union Confederation Africa \(ITUC Africa\)](#), [Pan African Lawyers Union \(PALU\)](#), [Tax Justice Network Africa \(TJNA\)](#), le [Afrifem Macroeconomics Collective \(Nawi Collective\)](#), and [Trust Africa \(TA\)](#).

The STB campaign

- Has collected 5622 signatures taken during national launches and marches. The [African Union \(AU\)](#), which recognizes the STB campaign, stated that it would make efforts to ensure that consortia, such as the STB, remain mobilised in fighting IFFs.
- Gained international recognition when the UN General Assembly President made reference to the STB Campaign in [his speech](#) during the Annual 74th UNGA in 2019.
- Is housed at the TJNA secretariat in Nairobi, Kenya. TJNA is the initiator of the campaign.

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TJNA is an active member of the CSO Steering Committee of the [United Nations Economic Commission for Africa \(UNECA\)](#), The UNECA is responsible for ensuring the adoption and implementation of the [High-Level Panel Mbeki report on IFFs](#) by the AU Heads of States.

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TJNA has been recognized as a credible and competent partner by public policy institutions like the [African Tax Administration Forum \(ATAF\)](#), [UNCTAD](#), the [African Development Bank \(AfDB\)](#), and the [African Minerals Development Centre \(AMDC\)](#).

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[Pan African Annual Conference on Illicit Financial Flows and Tax \(PAC\)](#) From 2010, the PAC has brought together over 600 researchers, academics and policy actors involved in efforts to curb IFFs and enhance domestic resource mobilisation in Africa. The event facilitates alignment and collaboration among African CSO, Pan-African Institutions and government agencies. What began

**Alliances, networks, and partnerships strengthened through enhanced convening power**

as a TJNA initiative has now become a Pan-African convergence platform with 10 co-conveners.

TJNA supports the [African Parliamentary Network on Illicit Financial Flows and Taxation](#) (APNIFFT). Since 2015, it has trained 72 legislators from 11 countries in Africa to be champions in the fight against IFFs.

TJNA joined the Steering Committee of the [Alternative Mining Indaba](#) (AMI) to expand its engagement in this area of work.

**Knowledge generated and capacities strengthened**

Since 2014, the [International Tax Justice Academy fiscale](#) (ITJA) has reached over 320 participants, drawn from CSOs, trade unions, media, and academia. It contributed enormously to raising awareness, strengthening policy capacity, and public mobilisation.

[Africa Media Training](#) (AMT) has trained 129 journalists since 2015, from 20 African countries to report competently on tax, IFFs, tax justice, and their linkages to the broader structural transformation of African economies. One of the trainees, Emmanuel Dogbevi, was part of the team behind the [West Africa](#) that revealed a dark web of tax evasion and avoidance by multinationals across the region.

TJNA is Africa's main thought leader on tax justice and IFFs, both within and outside Africa. It has produced an impressive range of research outputs, including [reports](#) and [policy briefs](#). Some influential publications include: [Taxation of Financial Technology in Africa](#) (report 2020) ; [Beneficial Ownership Transparency in Africa](#) (report 2020) ; [Covid-19](#) (policy brief 2020) ; [Financing Health in Africa](#) (report 2020) ; [Dangers of Double Tax Agreements \(DTAs\) in Africa](#) (report 2018) ; [Submission to IMF on Corporate Taxation](#) (policy brief 2018) ; [Trade Mispricing](#) (report 2018) ; [Where is the Money? Africa Mining Vision](#) (policy brief 2017) ; [Taxation Equality and the Informal Sector](#) (report 2017) ; [Panama papers and the looting of Africa](#) (report

**Knowledge generated and capacities strengthened**

2016).

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TJNA collaborated with Oxfam on the [Fair Tax Monitor](#) (FTM). The FTM country reports have been instrumental in measuring progress towards fair tax systems and in highlighting underlying principles that could help overcome challenges.

**Policy advocacy wins achieved**

TJNA led a widely reported public litigation against the [DTA between Kenya and Mauritius](#) that could facilitate enhanced tax evasion and avoidance in Kenya. The Kenyan Supreme Court ruled the agreement invalid. As a result, Kenya has revised its DTA with India, which has been in place since 1985. This major policy win can be attributed to TJNA's advocacy work on DTAs since October 2014.

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TJNA joined the African Mineral Governance Framework [African Minerals Governance Framework](#) (AMGF) and endorsed its monitoring tool by the Conference of African Ministers.

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TJNA actively participated in urging East African Community partner states to harmonize domestic taxes by developing an EAC model DTA.

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Together with the East African Tax and Governance Network (EATGN) and other partners, TJNA conducted a study to analyze the proposed National International Financial Centre (NIFC) Bill to position [Nairobi as a tax haven](#) (report 2017). The study was used to brief and lobby Kenyan MPs to block its adoption in Kenya's Parliament.

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TJNA joined the Ghana Extractive Industry Transparency (GHEITI) to push for the incorporation of the Beneficial Ownership (BO) disclosure clause in the planned amendment of the company's Act 1963 (Act 179). In 2018, the Ghanaian government announced the inclusion of this clause.

## 2.

# CONTEXTUAL FRAMEWORK

## 2.1. The Tax Ecosystem

Before the Covid-19 pandemic, Africa was experiencing growth. Inspired by this positive trend and to make it sustainable, the Africa Union Summit launched [Agenda 2063: Africa We Want](#) in January 2013 which outlined the following “Seven Aspirations”:

A prosperous Africa based on inclusive growth and sustainable development;

1. A prosperous Africa based on inclusive growth and sustainable development;
2. An integrated continent politically united and based on the ideals of Pan-Africanism and the vision of Africa’s Renaissance;
3. An Africa of good governance, democracy, respect for human rights, justice and the rule of law;
4. A peaceful and secure Africa;
5. An Africa with a strong cultural identity, common heritage, shared values and ethics;
6. An Africa, whose development is people-driven, relying on the potential of African people, especially its women and youth and caring for children;
7. Africa is a strong, united, resilient, and influential global player and partner.

Although Agenda 2063 does not lay out the policies and strategy to enable Africa to finance its development, the financing dimension is encapsulated in Aspiration 1: *“Africa shall be a prosperous continent, with the means and resources to drive its development, with sustainable and long-term stewardship of its resources”*.

In 2015 with the launch of the [High-Level Panel \(HLP\) Mbeki report on IFFs](#), the African Union and African Heads of State committed to prioritising the fight against IFFs in Africa. However, African governments have lacked the policy capacity and political will to execute the recommendations of this report. The magnitude of IFFs leaving Africa continues to stand at over USD 89 billion annually [UNCTAD report](#) (2020), an increase from USD 50 billion, based on the HLP Mbeki Report in 2015. Annual illicit outflows (IFF) are now nearly as much as the combined total inflows of official development assistance (ODA), valued at USD 48 billion, and foreign direct investment (FDI) of USD 54 billion, as of 2015. Stopping IFFs could bring Africa much closer to realising the aspirations of Agenda 2063.

**Agenda 2063** and the [AU commitment to fight IFFs](#) are the cornerstones on which TJNA will build its strategy to promote tax justice in Africa. In endeavouring to enhance its expertise and competence on tax issues, TJNA does not consider tax justice as a niche issue to be addressed by technical

**\$89**  
bn

IFFs leaving Africa annually

**\$48**  
bn

Total inflows of ODA

**\$54**  
bn

Total inflow of FDI in 2015

experts. It works to link tax justice with social and economic justice issues and with the broader goal of structural economic transformation in Africa. TJNA collaborates with various institutions to inject tax justice perspectives into global, regional and national political processes to bring about equitable social and economic policy change. Tax justice is not simply about raising the tax-to-GDP ratio or increasing tax revenue. It is about using tax as a policy tool to address inequality and ensure inclusive socio-economic development. Furthermore, efforts to boost DRM in Africa will fail if countries do not stem IFFs through tax justice principles.

In terms of resource flows, Africa is a net creditor to the rest of the world. However, locally generated resources that are vital to financing development in Africa flow to the global North. This happens through tax evasion and avoidance, grand corruption, debt repayments, and the plundering of natural resources. The international financial architecture does not provide an enabling environment and the fiscal space needed for effective DRM in Africa. Instead, it facilitates and incentivises the resource outflow from the continent.

**“ Rich countries and their multinational companies who profit from the underlying global financial architecture, have vested interests to maintain the status quo...our role as Tax justice activists is to collaborate to challenge this skewed power relationship.**

Alvin Mosioma, Executive Director, TJNA

Because of the interlinkages in the globalised economy, Africa cannot curb IFFs and other forms of resource leakages on its own. Domestic efforts to enhance DRM and to base fiscal policies on the principles of tax justice are connected directly to the international tax system. Unfortunately, the OECD, a club of rich countries, mandated itself, to lead an international reform process called [Base Erosion and Profit Shifting](#) (BEPS). In this initiative, some repairs to the broken system were undertaken; however, the institutional principles and mechanisms that encourage IFFs remained. Admittedly, the OECD has scored some achievements in the fight against illicit financial flows, including returning about USD 150 million and freezing about USD14 billion in assets. However, about 80% of OECD countries have unsatisfactory beneficial ownership information arrangements. Not a single OECD country is fully compliant with the beneficial ownership recommendations. Though the OECD has sanctioned about 300 tax entities, little movement has been seen in terms of prosecutions. The OECD has been blamed for not doing enough to tackle IFFs.

TJNA will keep prioritising:

- raising awareness about the challenges emanating from the adverse global context for national-level tax reforms and effective DRM in African countries;
- explaining what is at stake in terms of Africa’s short and long-term interests in global processes to reform international tax rules, and;
- continuing to work with GATJ members and others to support the call for the UN to reclaim its mandate as the only legitimate institution with universal membership to deal with reforms to international tax rules and setting of tax standards.

The establishment of an intergovernmental tax body under the United Nations (UN) to fix the broken global tax system has been a long-standing demand of the [G77](#), representing over 130 developing countries.

Over the last years, there has been a trend of growing inequality and wealth concentration. This situation poses a serious threat to the social contract between the state and its citizens. Inequality in all its dimensions leads to the marginalisation of vulnerable groups and creates despondency, which can undermine social and political stability. Many African countries have an imbalanced tax structure apropos direct and indirect taxes. Many of them, such as Cameroon, Côte d'Ivoire, Mauritius, Rwanda and Senegal, raise their income from indirect taxes, particularly Value Added Tax (VAT) and other consumption taxes, which are often regressive. Regressive tax systems, often characterised by narrow tax bases, more often than not burden the poor more than the rich. Efforts to introduce reforms that would see the rich pay more taxes through Capital Gains or Wealth Taxes have faced stiff opposition from business and political elites.

Due to the Covid-19 pandemic, in [Africa](#), the total number of extremely poor could rise to 514 million people in 2021, with about 40 million Africans being pushed into extreme poverty. According to the [2021 African Economic Outlook](#), women will represent a large proportion of the newly poor due to COVID-19. The pandemic increased women's unpaid care burdens, weakened health services, and led to a 'shadow pandemic' of violence against women and girls. The design of a tax system impacts both the distribution of income between women and men and the distribution of paid and unpaid work. Furthermore, [vaccine nationalism](#) threatens Africa's recovery as the [global north discriminate](#) on access, distribution, and universality of vaccines. Vaccine companies seem to be prioritising profits before people. These developmental contexts will have a profound impact on all pathways to tax justice in Africa.



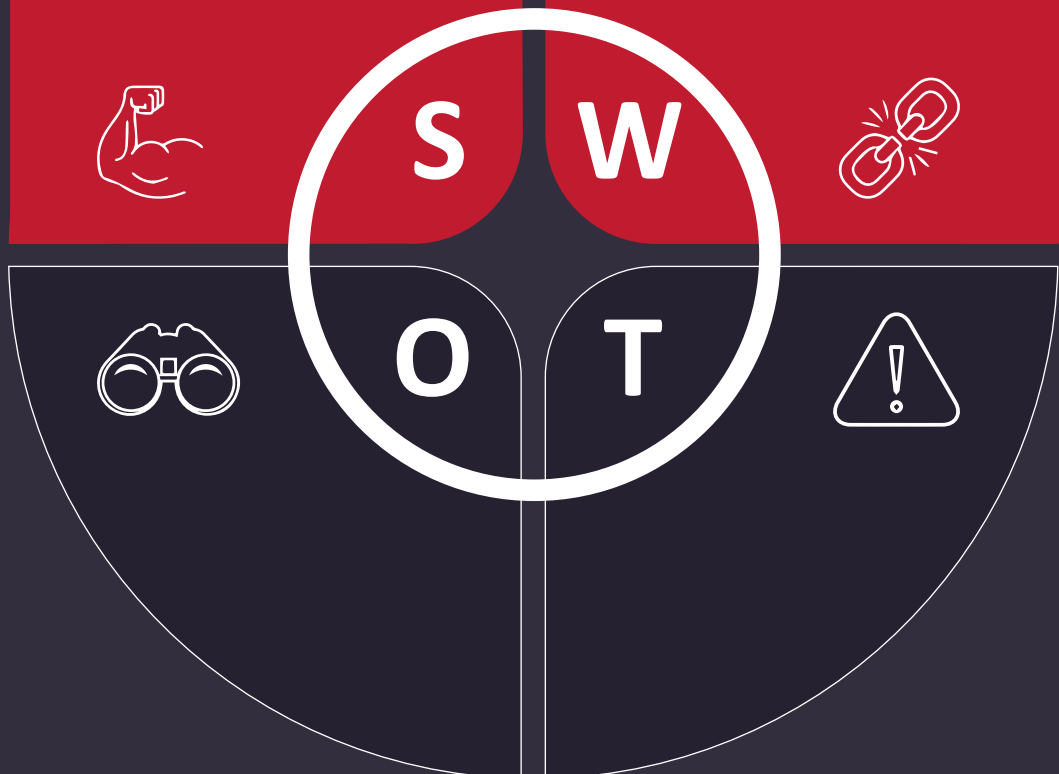


## 2.2. Strengths, Weaknesses, Opportunities, Threats, TNJA



- Recognition and effective partnerships in the international tax justice campaign
- Advocacy moves to resonate with diverse institutional players
- Diversity of staff competencies, the sum of which strengthens staff performance and contribution as a team
- The growing capacity of members to engage on tax justice issues in their context with confidence
- Diversity of our members in geography, thematic specializations and skills
- Organisational development of TJNA members at the national level
- Ability to create and lead national fiscal justice platforms
- The growing ability of the network to mobilise a variety of CSO working on other justice issues to support and participate in joint tax justice campaigns

- Heavy reliance on donor funds
- Inadequate internalisation of operational policies and frameworks
- Insufficient conversation on political positioning and overall network values
- Weak information structures
- Institutional and regulatory challenges in talent acquisition and management
- Limited institutionalisation of MEAL functions within the Network
- Lack of clarity on key and mutual responsibilities and accountability among members and the Secretariat





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- Increased capacity for research and outreach enabled by technology, broadening and deepening partnerships
- Possibility of linking in-country DRM with the UN Financing for the Development process
- Tax justice issues are increasingly being adopted as a policy agenda of many African Countries
- Increased interest from CSOs, citizens, and others in tax issues, enhancing the potential for new strategic partnerships on tax issues
- Increased global focus on tax providing
- opportunities to influence policy debates
- The transformational approach taken by African Union's Agenda 2063
- Political momentum on IFFs since the adoption in 2015 of the HLP report on IFFs
- Multiple technological tools that improve outreach, such as social media.

- Possibility of donor-driven agendas that will undermine TJNA's priorities
- Poaching of TJNA staff by competitors
- Competition from other organisations working on tax justice issues
- A possible shift in donor priority areas of funding
- Increasing State capture by local elites and powerful multinational companies.



## 2.3. Looking Back: Lessons Learnt

Through multifaceted engagements in policy processes, TJNA has achieved more than two-thirds of its total planned outputs. Its record is impressive. TJNA can be proud of its contribution to substantial policy changes in many African countries. It will continue to draw lessons from its experience to build on its success to overcome the challenges ahead.

To live up to its potential, TJNA commits to; (1) continually improve on its ways of working, (2) adapting constantly to the changing internal and external environments, (3) widen and deepen the scope of its involvement in different policy spaces, by taking on broad emerging fiscal policy issues, (4) increasingly provide a human rights perspective to its tax justice work, as the struggle for tax justice is closely interlinked with the struggle for social and economic justice, (5) improving its capacity to conduct quality research for evidence-based advocacy and making it to be a top priority. Its credibility and recognition as an agent of change in Africa will depend on its evidence-based policy engagement.

Enhanced public mobilisation is needed to garner a critical mass that can provide public pressure to support tax policy asks that can bring about change. TJNA's communications work needs to be strategically aligned and adapted to diverse policy advocacy targets and audiences. For alliance building and network strengthening, TJNA needs to be agile and adapt to changing policy contexts. Its initiative with various partners under the aegis of **Scaling Up Tax Justice (SCUT)** will be invigorated. SCUT develops country and region-specific public mobilisation strategies to enable a more effective public engagement on tax justice issues.

*Enhanced public mobilisation is needed to garner a critical mass that can provide public pressure to support tax policy asks that can bring about change.*

To overcome the uncertainty of future funding, TJNA needs a long-term fundraising strategy and build up a financial reserve. This will enable it to achieve financial sustainability and overcome financial instability because of shocks in project funding. For that purpose, TJNA needs to nurture durable partnerships with research and capacity-strengthening institutions.

- TJNA will prioritize and enhance its engagement in the extractive sector and on broader natural resource governance issues. The extractive sector in Africa is large, but is plagued with tax abuse and grand corruption. Overcoming the resource curse can end poverty in Africa.

- The private sector is not a homogenous entity. It has elements that are willing to support and contribute to policy change for structural economic transformation in Africa. Therefore, TJNA will seek to forge partnerships with selected private sector actors. It seeks to deepen its collaboration with relevant government institutions too. Its association with ATAF should serve as an opportunity to develop closer collaborative working relationships with revenue authorities in individual African countries.

# 3.

# STRATEGIC FOCUS

## of the Strategic Plan

### 3.1. Going forward: Policy Thrusts

TJNA's strategic plan has been developed through a consultative and inclusive process. It seeks to identify and add value to TJNA's work in Africa's policy space. The strategic plan is aligned to the capacity of the network to deliver.

TJNA will organise its activities around four major policy thrusts, which translate into key result areas of this strategy, they are; (1) focus on knowledge generation and evidence-based policy advocacy, (2) develop a Knowledge Hub that will provide its partners with the latest tax policy insights, (3) develop a tracking mechanism- the IFF Policy Tracker- to monitor progress on tax justice issues at the country and continental levels. It will implement its four thematic focus areas as outlined below.



#### 1. Tax and the International Financial Architecture (TIFA)

Tax abuse and IFFs from Africa take place within the context of the International Financial Architecture. The focus will be on fostering an inclusive and transparent global financial framework that curbs IFFs. The prevailing global tax rules and the international financial architecture, as currently constituted creates opportunities for corporations and wealthy individuals to exploit loopholes in the tax system to shift profits and stash wealth in low/no tax jurisdictions. TJNA's work in this area will target beneficial ownership transparency, taxation of the digitalised economy, and monitoring of reforms of the global financial and taxation system.

TJNA will focus its efforts on the following:

##### (a) Beneficial Ownership Transparency (BOT).

The lack of transparency in BO is the primary vehicle used by large corporations and wealthy individuals to shift profits and evade taxes. It also fuels money laundering by criminals and enables the hiding of stolen assets making their recovery very difficult. While some progress is being made in other regions, the introduction and implementation of BO rules is lagging behind in Africa. Illicit financial flows, tax dodging and corruption cannot be overcome without fundamentally increasing beneficial ownership transparency. This can be achieved by advocating for greater reforms of beneficial ownership laws and increasing the use of beneficial ownership information by government and civil society. TJNA will also work with others toward the establishment of a global assets registry. TJNA will partner with institutions who have BO-related technical capacity; this approach will help enhance its capacity to monitor transparent BO implementation.

##### (b) Taxing the Digitalised Economy

The continued digitalisation of the economy has made national and international tax rules obsolete. It has made profit shifting much easier and exacerbated IFFs.

De-localisation of economic and financial activities through digitalisation means “permanent establishments” can no longer be a central category for global taxation. TJNA focuses on three interrelated aspects; (1) at the country level, promoting legislation to tax the digital economy and enhance the technical ability of revenue authorities to face related challenges, (2) at the regional level, TJNA will urge African countries to cooperate in harmonising their taxation policies to defend their tax base. And (3) at the international level, TJNA will collaborate with GATJ members to reform international tax rules, ensuring developing countries can tax multinational corporations, such as Facebook and Google, locally.



### **c) Monitoring of reforms of the global financial and taxation system**

The international financial architecture is continually changing; this is driven partly by changes in the ways of doing business, changes in political systems, and the Covid-19 pandemic. Changes within the US government have, for example, accelerated negotiations for a global tax deal. The Covid-19 crisis has wiped out sectors of the economy, exacerbated inequalities and caused countries to take up more private debt. These reforms are mostly driven by developed nations. Left out of these discourses are the voices and interests of developing nations.

The most recent proposal for a global tax deal was led by the group of G7 and G20 nations. TJNA believes that any reforms of the international financial and tax system must include the open participation of developing nations. In addition, any reforms must address the challenges experienced in developing nations, such as losing funds through illicit financial flows and an unfair global taxation system. TJNA will focus on, (1) monitoring international reforms to advocate for wider inclusion and participation of developing nations from Africa and beyond in the decision-making process, (2) create awareness about ongoing proposals for reforms to ensure that within Africa, CSOs, members of parliament, individual experts, the private sector and the public are aware of ongoing reforms at the global level, (3) conduct a systematic analysis to ensure that the impact of the proposed reforms is synthesised to identify whether procedurally and technically these reforms are good for developing nations.



### **(d) Monitoring the implementation of policies to curb IFFs across Africa**

African countries have made several anti-IFF commitments. Monitoring the progress of these commitments will be a high priority for TJNA. TJNA will, through a set of research tools, monitor the different policies that countries are implementing to curb IFFs. This is expected to generate evidence to inform advocacy in targeted thematic areas.

Upon the launch of the HLP Report, African heads of state and governments under the [AU special declaration on IFFs](#) agreed to implement its recommendations. Six years since the adoption of the report in 2015, little progress has been made in domesticating its recommendations in national laws and regulatory frameworks, the basic step in implementing the HLP Report. TJNA will keep campaigning for and track the implementation of the AU anti-IFFs commitments following the HLP Report slogan: “Track it! Stop it! Get it!” TJNA will also advocate for the implementation of the FACTI Panel recommendations.

The High-Level Panel on International Financial Accountability, Transparency,

and Integrity for Achieving the 2030 Agenda for Sustainable Development (FACTI Panel) released their report in Feb of 2021. The report contains a set of 14 recommendations that propose several actions that are needed by the international community in financial and beneficial ownership transparency, tax matters, bribery and corruption as well as money laundering. Implementing these recommendations would eliminate some of the major gaps that TJNA and other tax justice advocates have been highlighting as barriers to a sound international financial architecture that can check IFFs. TJNA will focus on creating more awareness of the recommendations, systematically analysing gaps in each country, and championing efforts to address them. In campaigns at the international level, TJNA will advocate for the implementation of the key recommendations at international bodies such as the UN.



## 2. Tax and Investment.

This calls for supporting domestic resource mobilisation by developing mechanisms and incentives to counter harmful competition between countries and advocating against “race to the bottom” trade practices that erode tax bases through transfer misinvoicing and mispricing. Africa needs foreign direct investment (FDI) for its economic development, however, FDI can only serve Africa’s development if there is a coherent set of tax, investment, debt, and trade policies that are based on economic justice principles. Africa faces several challenges as it struggles to protect its tax base in the face of renewed interest by investors on the continent. These adverse situations apply because of political/vested interests, restricted sharing and limited public scrutiny capacity of FDI deals.

TJNA promotes transparent national investment regimes that support DRM and prevent practices, such as the “**race to the bottom**”, which is characterised by harmful tax competition between African countries to attract FDI. Before granting tax exemptions (incentives) to investors, a transparent rigorous cost-benefit analysis needs to be undertaken. TJNA’s advocacy will focus on preventing harmful tax incentives, updating laws and regulations, and closing tax loopholes. TJNA will collaborate with its members and partners at the national level to advocate for the introduction or/and strengthening of tax expenditure policies as part of the fiscal governance measures. It will advocate for tax harmonisation at the subregional level as a strategy to curtail harmful tax competition.

Concerning the **Double Tax Agreements (DTAs)**, these instruments will gain importance, as Africa increasingly seeks to attract FDI. In particular, DTAs with low tax jurisdiction should be considered red flags. These DTAs often serve as conduits for multinational corporations to shift profits by avoiding tax. TJNA will continue scrutinising all existing DTAs and demand for their ratification by national parliaments. TJNA will keep pursuing public interest litigation where this is not respected. This policy thrust, which champions the review of outdated DTAs, discourages the signing of treaties with tax havens, informs stakeholders of the cost and benefits of DTAs and calls for the careful analysis and review of tax incentives. This involves knowledge generation, increased stakeholders’ engagement, and capacity strengthening.



### **3. Tax and Natural Resources Governance.**

Africa is a resource-rich continent endowed with a vast array of natural resources. However, the extractive sector has not yielded meaningful transformational economic and social outcomes for the continent. Foreign Multinational Corporations (MNCs) benefit more from this sector than do African governments because of unfair international trade and investment rules and agreements, which disadvantage African countries. Compounding this are the weak governance systems in Africa, arising from inadequate policies, laws, and institutions required to regulate and govern the sector. Poorly negotiated mining terms have worsened the unfavourable terms Africa has with multinational corporations. The lack of transparency and accountability has enabled these corporations to engage in aggressive tax avoidance and evasion schemes. The lack of economic diversification, value addition and broad-based local linkages to the mining sector continues to reinforce the resource curse in Africa. Efforts have been made to improve the governance of the sector through frameworks like Africa Mining Vision (AMV) and the Extractive Industries Transparency Initiative (EITI). However, effective domestication and implementation of these instruments are still a challenge.

In response to addressing these identified problems, TJNA focusing on the policy thrust on tax and natural resource governance will implement this focus area in the following ways:

#### **(a) Advocate for the domestication of the Africa Mining Vision (AMV)**

Through regional policy influencing and advocacy, TJNA will work to domesticate Pillar 1 of the AMV which focuses on the fiscal regime and revenue management. The goal is to ensure that Country Mining Policies and Laws in Africa's resource-rich countries are aligned to the aspirations of Pillar 1 of the AMV. This policy thrust will work to enhance public participation, engagement, monitoring and reporting on the AMV domestication process.


#### **(b) Review of Resource Contract Fiscal Terms**

TJNA will partner with existing strategic institutions to scrutinize tax incentives and Double Taxation Agreements (DTAs) in the natural resources sector. This action is justified given the energy transition that is occurring and the opportunity it presents for increased demand for Africa's strategic minerals. TJNA will leverage on the opportunity to advocate for African governments to review existing resource contract fiscal terms that have overly generous tax incentives to ensure Africa maximises the potential windfall revenue from the energy transition. TJNA will work on increasing public engagement on IFFs and other financial crimes in the natural resource sector for enhanced reporting, scrutiny, debate, and oversight. TJNA seeks to keep exposing the unfairness of the international financial architecture with regard to effective revenue collection in Africa's resource-rich countries.

#### **(c) Promote Gender Equality in Africa's Natural Resource Governance**

TJNA will work to address the existing gender equality gaps that disadvantage vulnerable groups, such as women and girls from meaningfully participating in the governance of Africa's natural resource sector. In Africa's resource-rich countries, women and girls are often excluded from consultation and decision-making processes

due to their limited knowledge and understanding of fiscal regime and revenue management issues. Their limited participation hinders them from benefitting across the extractives value chain. Working with other women's rights organisations and institutions, TJNA will focus on capacity building efforts targeted at women and girls to build their voice and agency on the fiscal regime and revenue management. This will be done to increase the meaningful participation of women and girls in Africa's natural resource sector.

 **(d) Advocate for Contract Transparency and Beneficial Ownership Disclosure**


TJNA will work with other strategic institutions to demand the full disclosure of beneficial ownership data and the fiscal terms agreed upon on a project-by-project basis. TJNA will also work to raise awareness of the importance of beneficial ownership transparency through capacity building efforts targeted at civil society actors and parliamentarians. This will be done to reinforce the importance of contract transparency and curbing illicit financial flows in Africa's natural resource sector.




#### **4. Fair and Equitable Taxation**

This initiative aims at; (1) reducing unfair tax practices through evidence-based research and policy advocacy; (2) build capacity for monitoring fairness and transparency within the tax system and (3) influencing policies on revenue generation. Tax revenue remains the most reliable and sustainable source of finance to provide adequate social services. However, tax is not only a revenue collection tool, it also has redistributive and regulatory functions. The focus of this policy thrust will therefore be on;

 **(1) championing citizen-centred domestic resource mobilisation policies and encouraging progressive forms of taxation.** TJNA will work with its members and partner organisation to advocate against regressive tax systems that perpetuate inequality in and between national states;

 **(2) promote progressive and redistributive national tax systems to address inequality.** TJNA will support members to introduce taxes that target the wealthy, such as capital gains, property taxation and taxes that target High Net Worth Individuals (HNWI). It will continue to invest in the Fair Tax Monitor (FTM) as a tool for research-based evidence on the differential impacts of tax policy on inequality, concerning the provision of adequate social services.

 **(3) promote citizens' participation in tax policy design and implementation** TJNA will support members to introduce taxes that target the wealthy, such as capital to improve tax governance and government accountability.



### **3.2 Theory of Change**

For its Strategic Plan III, TJNA designed its theory of change following intense reflections in a consultation process. Based on TJNA's **vision** and **mission** (paragraph 1.2), this strategic plan aims to work towards the following **impact**: Improved



policies and laws to enhance fair and equitable tax revenue mobilisation in Africa by 2025.

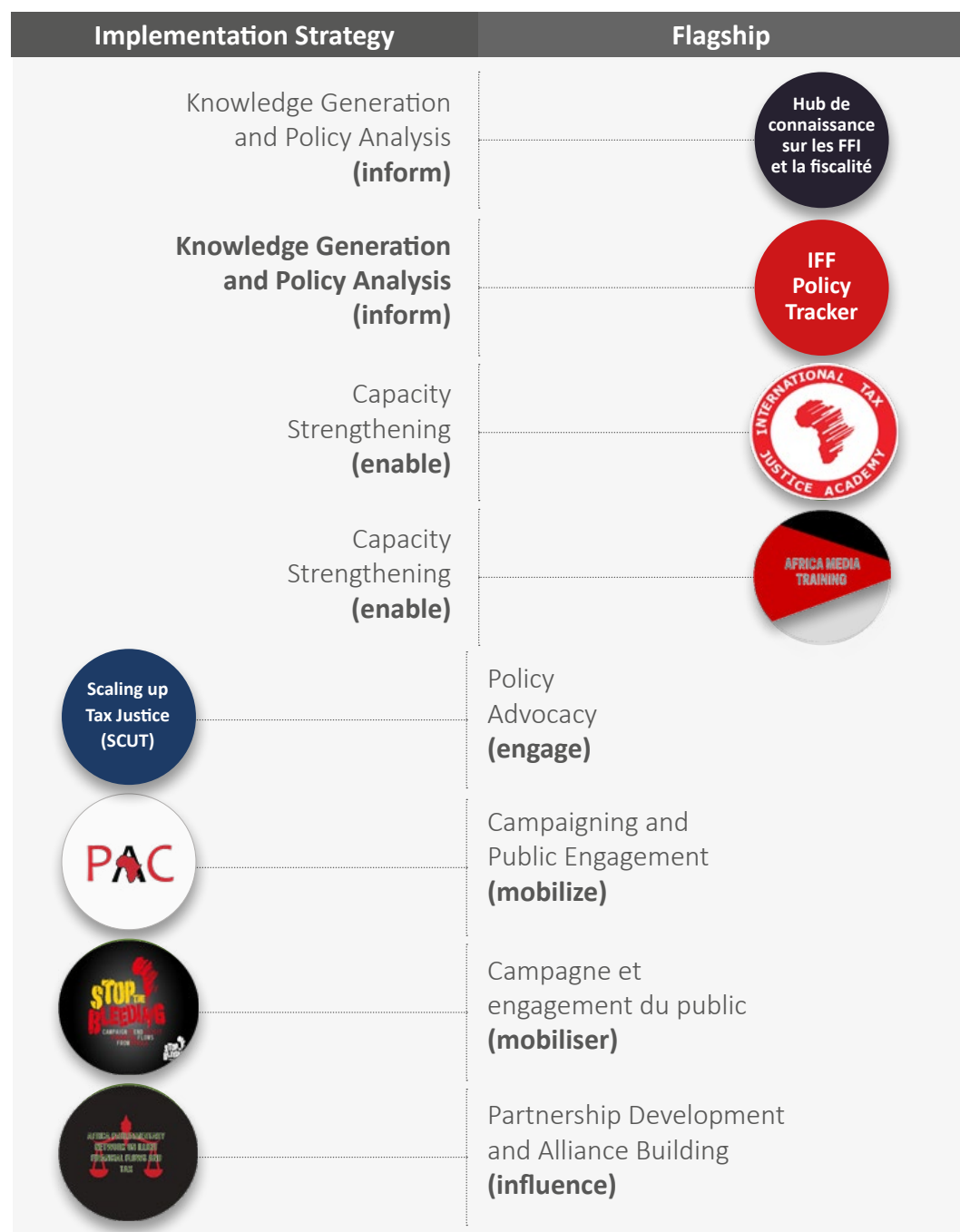
The why, what and how impact is achieved, forms the core of this plan. The four **policy thrusts** (paragraph 3.1) explain the **why**. The four **expected outcomes** (paragraph 3.2) explain what TJNA intends to achieve. The five **key result areas** (KRAs, paragraph 4.1) outline **how** impact will be achieved. This is further detailed out in the Operational Plan (see Annex). The why what and how are interconnected through four pathways represented below.

<b>Vision</b>	A just, prospering, self-reliant and integrated Africa sustainably harnessing its resources to enable its people to lead a dignified life.				
<b>Mission</b>	To mobilize citizens to influence tax policy and challenge public institutions to regard tax justice in Africa.				
<b>Impact</b>	Improved policies and laws to enhance fair and equitable tax revenue mobilization in Africa by 2025				
	⬆				
<b>Pathways</b>	1	2	3	4	
<b>Expected Outcomes</b>	Reduced IFF out of Africa	Tax and Investment policy reforms in Africa	Increased domestic revenue mobilization in Africa	Fair, transparent, and inclusive taxation systems in Africa	
	⬆	⬆	⬆	⬆	
<b>Policy Thrusts</b>	Tax and the International Financial Architecture	Tax and Investment	Tax and Natural Resources	Fair and Equitable Taxation	
	⬆	⬆	⬆	⬆	
<b>Key Result Areas</b>	Stimulate and promote African voices in the reform of international tax rules and the global financial architecture	Promote coherent tax and investment policy reform in Africa for enhanced DRM	Promote reform of natural resource governance and tax regimes in the extractive sector In Africa	Promote national tax systems that adequately address inequality through progressive and redistributive taxation	⬆
	⬆				
<b>Implementation strategies</b>	<ol style="list-style-type: none"> <li>1. Knowledge Generation and Policy Analysis (inform)</li> <li>2. Capacity Strengthening (enable)</li> <li>3. Policy Advocacy and Public Interest Litigation (engage)</li> <li>4. Campaigning and Public Engagement (mobilize)</li> <li>5. Partnership Development and Alliance Building (influence)</li> </ol>				

An additional internal Key Result Area (KRAs) is the institutional strengthening of TJNA itself. The implementation strategies contribute to achieving all five KRAs. In short, these strategies aim to **inform** policymakers and the public on tax justice policy alternatives, **enable** public engagement and influence tax policies through partnerships and alliances. The network’s integrated approach and value proposition

are inspired by its commitment to comprehensive tax justice solutions in Africa. **mobilise** public engagement and **influence** tax policies through partnerships and alliances. The network’s integrated approach and value proposition are inspired by its commitment to comprehensive tax justice solutions Africa.

All TJNA’s policy thrusts are pushed through flagship programs utilising the different implementation strategies. However, each flagship program has a specific purpose, linked primarily, but not only, to one main implementation strategy (see below). In the years to come, TJNA will expand the scope and footprint of the **Scaling up Tax Justice (SCUT)** program and turn it into a TJNA flagship. TJNA will start two new additional flagships, including the development of a continental **Tax and IFF knowledge Hub** that will serve as a central depository on tax and related issues and pilot a new **IFF policy tracker** as a new mechanism of assessing and monitoring trends and progress in Africa’s efforts to curb IFFs.



TJNA members and partners work together in delivering the implementation strategy:



## 1. Knowledge Generation and Policy Analysis (inform):

A key ambition of this strategic plan is to transform TJNA into a knowledge hub. TJNA recognises that evidence-based research and communication will help it achieve its goals over the next five years. TJNA's communications work needs to be strategically adapted to meet the needs of a diversified range of advocacy targets and audiences. To become effective, this implementation strategy aims to

- Cultivate an organisational culture that encourages the empowering of internal audiences to communicate the organisation's activities, mission and values;
- Shape regional and national discussions on progressive taxation in Africa through TJNAs publications and wide media coverage;
- Focus on vibrant social media relationship building

Another important flagship program under this implementation strategy is the IFF policy tracker, which will monitor and analyse policy commitments of governments related to tax and IFFs.



## 2. Capacity Strengthening (enable)

By enabling the network's alliances and constituents to drive a progressive tax agenda, TJNA capacitates its advocates in their respective spheres of influence through periodic training, conferences and workshops, including ITJA, PAC etc. TJNA will carry out diversified but coherent policy capacity strengthening activities. Modules will be prepared to improve the quality of capacity strengthening activities. Follow-up programs with trained alumni will enable continuity of engagement and dialogue within the stakeholder community which would be composed of Members of Parliament, CSOs, journalist and TJNA's national-level members. Policy capacity strengthening for national-level members will include, conducting research, developing advocacy strategies, improving programming through monitoring plans and imparting technical expertise in the area of IFFs and tax justice in Africa. Capacity will be strengthened through various mediums like webinars, technical support from the Secretariat and public engagements. The Scaling Up Tax Justice (SCUT) flagship program develops country and region-specific public mobilisation strategies to enable a more effective public engagement on tax justice issues. Specifically, SCUT aims to:

- Set and transmit regional agenda through networks at national levels;
- Strengthen capacities of national members to implement and expand the IFFs and tax justice agenda at national levels through technical and financial support, including sub-granting;
- Promote social mobilisation, widespread implementation, policy monitoring and campaigns on IFFs and tax justice, and;
- Advocate for influencing national policy and programs at all levels in reducing IFFs and their impact on national development.



TJNA's capacity-building strategy will involve Secretariat members to improve over time and to increase efficiency.



### 3. Policy Advocacy and Public Interest Litigation (engage)

Policy influencing and collectively shaping the network's work that addresses structural inequalities by offering thought leadership through the publication and dissemination of evidence-based research that defines and informs policy positions and engagements both at national and regional levels. Advocacy is a major component of TJNA activities. Its advocacy strategy aims to:

- Promote knowledge and understanding of TJNA policy positions on IFFs and Tax Justice agenda in Africa;
- Convene key stakeholders under the auspices of the Pan African Conference on IFFs and Tax to discuss policy progress in curbing IFFs and support domestic resource mobilisation and IFFs;
- Enhance TJNA's awareness-raising activities and policy engagements in global, regional, and country-level processes and in the dissemination of regional frameworks

Contributing to the implementation of the AU anti-IFF commitment on IFFs at global, regional, and national levels will be at the centre of TJNA's advocacy activities. Aligning tax justice advocacy with other economic justice advocacy and establishing the centrality of tax justice to the realisation of human rights and gender equality will make up the building blocks of policy advocacy. The strategy will be adapted to the socio-economic crises triggered by the Covid-19 pandemic, including using the crises as an opportunity to strike a "New Development Deal". This deal should include reforming global tax rules, ending harmful tax practices, and improving resource governance for equitable and sustainable development.



### 4. Campaigning and Public Engagement (mobilize)

This will entail awareness-raising by informing critical stakeholders, including the media and the public through strategic communications and campaigns. The network will work collaboratively to shape regional and national discussions on progressive taxation on the continent, building a community of tax justice champions. TJNA will prioritize public engagement through the flagship Stop The Bleeding campaign (STB). This implementation strategy aims to:

- Enhance access to information and dissemination of IFFs on the continent;
- Strengthen the alliance of campaigners consisting of diverse actors advocating for stopping IFFs;
- Increase the capacity of policymakers and institutions in effecting policy and legal changes in stemming IFFs from Africa;
- Strengthen coordination of consortium members;
- Boost collaboration with like-minded organizations in pursuit of STB campaign objectives.

Campaigning and public engagement incorporates mobilising network members and national level stakeholders, including parliamentarians, Ministries of Finance

and Development, trade unions, universities, research institutions, and other national stakeholders in relevant sectors. TJNA will build on the existing MoU signed with Federal Inland Revenue Service (FIRS) to expand its partnership with Revenue Authorities and other relevant national institutions. In addition, it will expand its community of tax justice champions through outreach to various groups of stakeholders to increase the number of campaigners conveying tax justice messages.



## 5. Partnership Development and Alliance Building (influence)

This will train on influencing through strategic organising. The network leverages its partnerships with network members and other key stakeholders to build momentum for integrated tax reforms by rallying together through coalitions and campaigns to scale up tax justice and cultivate a robust and unified African voice, such as the Stop the Bleeding Campaign (STB). Partnerships extend to grassroots as well as other community-based organisations working with members. It is intended to increase the number of network members and deepen programmes on tax justice beyond its current reach.

TJNA will strengthen working relationships with global institutions like the International Monetary Fund (IMF) and the World Bank. This will give it a platform to engage with global processes at the United Nations, such as the UN General Assembly (UNGA), partner with UN-based organisations such as International Labour Organizations (ILO), the United Nations Conference on Trade and Development (UNCTAD) and other global initiatives, such as the Addis Tax Initiative (ATI). As a founding member of the Financial Transparency Coalition, TJNA will collaborate with its partners to ensure the implementation of the recommendations of the High-Level and the Financial Accountability and Transparency Initiative (FACTI).

TJNA is well involved and is actively working in high-level forums with the African Union (AU) and United Nations Economic Commission for Africa (UNECA). TJNA will increase engagements with other regional structures, including the Africa Development Bank (AfDB), the African Commission on Human Rights, and the Rights of People (ACHRRP). Furthermore, there is a need to improve active engagements with the Africa Tax Administration Forum (ATAF), the Africa Capacity Building Foundation (ACBF) and the IFFs Consortium, which led the HLP Report drafting and the Financial Transparency Coalition (FTC), of which TJNA is a member. At the sub-regional level, TJNA will renew engagements with Regional Economic Communities (RECs), including the Economic Community of West Africa States (ECOWAS), the Common Market for Eastern and Southern Africa (COMESA), the South African Development Commission (SADC), the Economic Community of Central African States (ECCAS), and the East Africa Community (EAC).

### 3.3 Positioning

African civil society organisations (CSOs) have a long record of awareness-raising, policy advocacy and public mobilisation around economic justice issues, both within and without the continent. They have been at the forefront of the struggle against the infamous structural adjustment programmes imposed by the International

Financial Institutions (IFIs). Injustices in international trade and crippling foreign debt burdens in Africa were at the centre of these struggles.

Since its inception, TJNA's work has grown tremendously. It has attained a high profile in the tax and development field and witnessed significant growth in its membership, activities, and workforce. It has invested in diversifying its membership base within the broader economic and social justice movements in the continent. It has promoted tax justice as central to the transformation of Africa. Its strategy of coalition building and partnership development is central to its collaboration with allies and partners in Africa and worldwide. Nurturing such partnerships with like-minded organisations in Africa and around the world has enabled TJNA to grow and enhance its contribution to advancing the cause of tax justice in Africa and globally.

TJNA is a robust network of civil society organisations united in their mission of leading tax justice voices across the continent and promoting accountable and progressive taxation systems in Africa. Its network of leading researchers, policymakers, campaigners and civil society organisations is keen to transform tax policies, challenge harmful investment practices, improve international tax transparency and restore the sovereignty of natural resources to African countries.



**TJNA is the only pan African network organisation working toward tax justice on the continent.**

In 2011, TJNA joined other organisations to establish “*Task Force on Financial Transparency and Economic Development*”, which a year later got its current name: “*Financial Transparency Coalition (FTC)*”. The FTC work focuses on transparency components of tax justice as well as looking at the loopholes in the international financial architecture that facilitates IFFs and tax dodging. TJNA is a member of its coordinating committee. In 2013,

TJNA is a founding member of the Global Alliance for Tax Justice (GATJ), a coalition of fiscal and tax justice alliances in Africa, Asia, Europe, Latin America, the US, and Canada. It is established to coordinate advocacy and campaign for tax justice at the global level. GATJ’s overarching campaign theme is to “*make multinational corporations pay their fair share of taxes.*” It coordinates the campaigns of its regional members, such as TJNA, for progressive and redistributive taxation systems nationally and a transparent, inclusive and representative global tax governance internationally. GATJ ensures the right of developing countries to the tax part of multinational corporations’ global profits generated in their economies.

TJNA nurtures collaboration and alliances with bilateral and multilateral organisations, including Pan-African institutions such as the African Union and the UN Economic Commission for Africa, as well as the African Development Bank. To enhance its collaboration with African revenue authorities, TJNA signed a collaborative MoU with the African Tax Administration Forum (ATAF). This partnership enabled joint technical capacity strengthening and knowledge generation between the two institutions.

TJNA enjoys widespread recognition in the continent and beyond as the voice of tax justice. Stakeholders and partner institutions affirm the relevance and importance of TJNA in the African policy space for a long time to come. In the coming period, TJNA will be strengthening its strategic partnership with Pan-African institutions and collaborating with African revenue authorities.

Another priority area of engagement is to nurture relationships with professional associations, more specifically with lawyers and accountants. These professions are key facilitators and enablers of tax abuse and IFFs worldwide. However, they can be change agents for positive policy reforms. Exploring and identifying with whom TJNA should collaborate can be a crucial success factor.

TJNA will need to widen its partnership with global institutions including the United Nations General Assembly (UNGA), the UN Conference on Trade and Development (UNCTAD), the [UN Financing for Development](#), the UN Committee of Experts on International Tax Matters, and the Commission on Status of Women and others. At the regional level, TJNA will build closer partnerships with ATAF, UNECA, African Union Commission, Regional AML Groups, Southern Bodies, and other human rights organisations.



# 4.

# OPERATIONAL MODEL

## 4.1. Key Result Areas

The Key Result Area's (KRAs) outline how impact will be achieved and are further detailed out below



### Stimulate and promote African voices in the reform of international tax rules and the global financial architecture

#### 1.1

UN-based inclusive intergovernmental process to reform international tax rules and global regulatory frameworks to curb tax evasion and avoidance and all forms of Illicit Financial Flows (IFFs) out of Africa

##### 1.1.1

Enhance advocacy towards greater inclusion and meaningful participation of African governments, civil society and the private sector during negotiations for reforms in the global financial architecture

##### 1.1.2

Enhance engagement with Financing for Development partners to promote African interests and aspirations .

##### 1.1.3

Promote collaboration between African governments and delegations to align their positions to achieve international tax reform to overcome profit shifting in a truly inclusive intergovernmental negotiation with the UN

#### 1.2

Enhance understanding and policy capacity for advocacy to defend the tax base of African countries in the taxation of the digitalised economy.

##### 1.2.1

Strengthen policy engagement, research and evidence-based advocacy for the implementation of recommendations to curb IFFs in Africa at global, regional, and national levels and monitor progress

##### 1.2.2

Increase awareness work and policy advocacy to prevent African countries from being locked into disadvantageous agreements in the OECD-led processes

##### 1.2.3

To increase the capacity of African governments to develop policies to grow the taxes derived from the digital sector



### 1.3

Contribute towards enhanced transparency and accountability within corporate entities in Africa

#### 1.3.1

Research, policy analysis, advocacy, dialogue with relevant government institutions to enhance beneficial ownership transparency in African countries

#### 1.3.2

Contribute towards the establishment of a global assets register

## 2 KRA

### Promote coherent tax and investment policy reform in Africa for enhanced DRM and to enable “enhancing linkages and stopping leakages” in national economies

#### 2.1

African countries stop signing DTAs that engender tax and regulatory abuse and the granting of wasteful tax incentives to FDI

##### 2.1.1

Tackle harmful tax competition through policy advocacy

##### 2.1.2

Ensure African DTAs do not facilitate the undermining of domestic revenue mobilisation (DRM)

##### 2.1.3

Promote coherent investment policies to enhance DRM and reduce IFFs in Africa.

## 3 KRA

### Promote reform of natural resource governance and tax regimes in the extractive sector In Africa

#### 3.1

Contribute to the realisation of the updated “Africa mining vision” through its domestication in national policies to improve governance and natural resource management in the extractive sector

##### 3.2.1

Use existing research and documentation to expose the extent and mechanisms used in facilitating tax abuse and other forms of IFFs in the extractive sector

##### 3.2.2

Carry out selected country analyses and case studies to generate knowledge regarding the status of NRG in Africa and report progress, or lack of it, in implementing the standards and principles enshrined in the Africa Mining Vision



## Promote national tax systems that adequately address inequality through progressive and redistributive taxation

### 4.1

Promote redistributive, transparent and equitable tax systems in Africa

#### 4.1.1

Enhance the policy capacity of members to evaluate the fairness of national tax systems to estimate the extent of IFFs in the country concerned and to evaluate measures in place to reduce IFFs

#### 4.1.2

Enhance awareness and engagement of members and stakeholders to make tax justice serve the realisation of human rights and social inclusion

### 4.2

Contribute to ending harmful tax practices through evidence-based advocacy

#### 4.2.1

Enhance the policy capacity of members to expose harmful tax practices in Africa and promote tax justice

### 4.3

Promote higher transparency and accountability standards in African tax systems

#### 4.3.1

Research, policy analysis, advocacy and dialogue with relevant government institutions to make a public registry of Beneficial Ownership a regulatory norm in Africa





## Strengthen TJNA institutionally for effective management and sustainability

### 5.1

Strengthening governance and management of TJNA

#### 5.1.1

Ensure effective governance systems

#### 5.1.2

Improve the operational efficiency of the Secretariat

#### 5.1.3

Expand resource mobilisation to secure financial sustainability

#### 5.1.4

Strengthen strategic partnerships for effectiveness and impact

### 5.2

Expand outreach, visibility, and campaigns

#### 5.2.1

Build an understanding of the organisational culture of the network and empower internal audiences to communicate the organisation's activities, mission, and values

#### 5.2.2

Shape regional and national discussions on progressive taxation in Africa in numbers (TJNA publication & media coverage) and content (policy recommendations)

#### 5.2.3

Build a community of tax justice champions .

### 5.3

TJNA network development and capacity building

#### 5.3.1

Aligning members with Strategic Value Propositions



### 5.3

TJNA Network development and capacity building

#### 5.3.2

Managing innovative use of technology for active networks

#### 5.3.3

Delivering results through networks by engaging and strengthening national member organisations MEAL systems

### 5.4

Establish repositories for all TJNA publications

#### 5.3.1

Have a physical and online consolidated repository of all TJNA publications, research and policy papers



## 4.2. Governance and Management

As a legal entity, TJNA is registered in Kenya as a company limited by guarantee.

The General Assembly (GA) is the highest decision-making organ of TJNA. It is constituted by all its member organisations. It is convened every two years to elect the Executive Council members, review and adopt the Network's multi-year strategic plans and programmes, as well as determine amended organisational and governance rules and procedures.

The Executive Council of TJNA comprises 11 non-executive members and the Chair. The Executive Director is an ex officio member of the Council without a voting right. The Executive Council is elected every two years by the General Assembly. Executive Council members represent the chief sub-regions of Africa: Northern Africa (two), Southern Africa (three), Eastern Africa (three), Central Africa (two), and Western Africa (three). The General Assembly may approve additional clusters for election to the council in line with the TJNA constitution. The Council has the overall function of financial oversight; it provides guidance and support to the strategic planning process and ensures an enabling environment for good stewardship of organisational resources. The Council's function includes appointing company Auditors. The Council is an autonomous governing body independent of the Secretariat. Most of the Council members are heads of national member organisations and board members of other organisations. The Council is thus equipped with the competence and experience to ensure effective oversight of the Secretariat. The primary functions of the Executive council include:

- Appointing the Executive Director;
- Approving the multi-year programme and budget prepared by the Secretariat;
- Approving annual audited accounts;
- Reviewing and approving yearly reports presented by the Secretariat;
- Presenting the biennial narrative and financial report for the General Assembly.

**The Executive Director** ensures the overall coordination and leadership of the Secretariat. Further, the Executive Director has representation functions and is responsible for maintaining governance and other corporate relationships with the Executive Council. The Executive Director works with the TJNA Senior leadership and management team to ensure effective coordination.

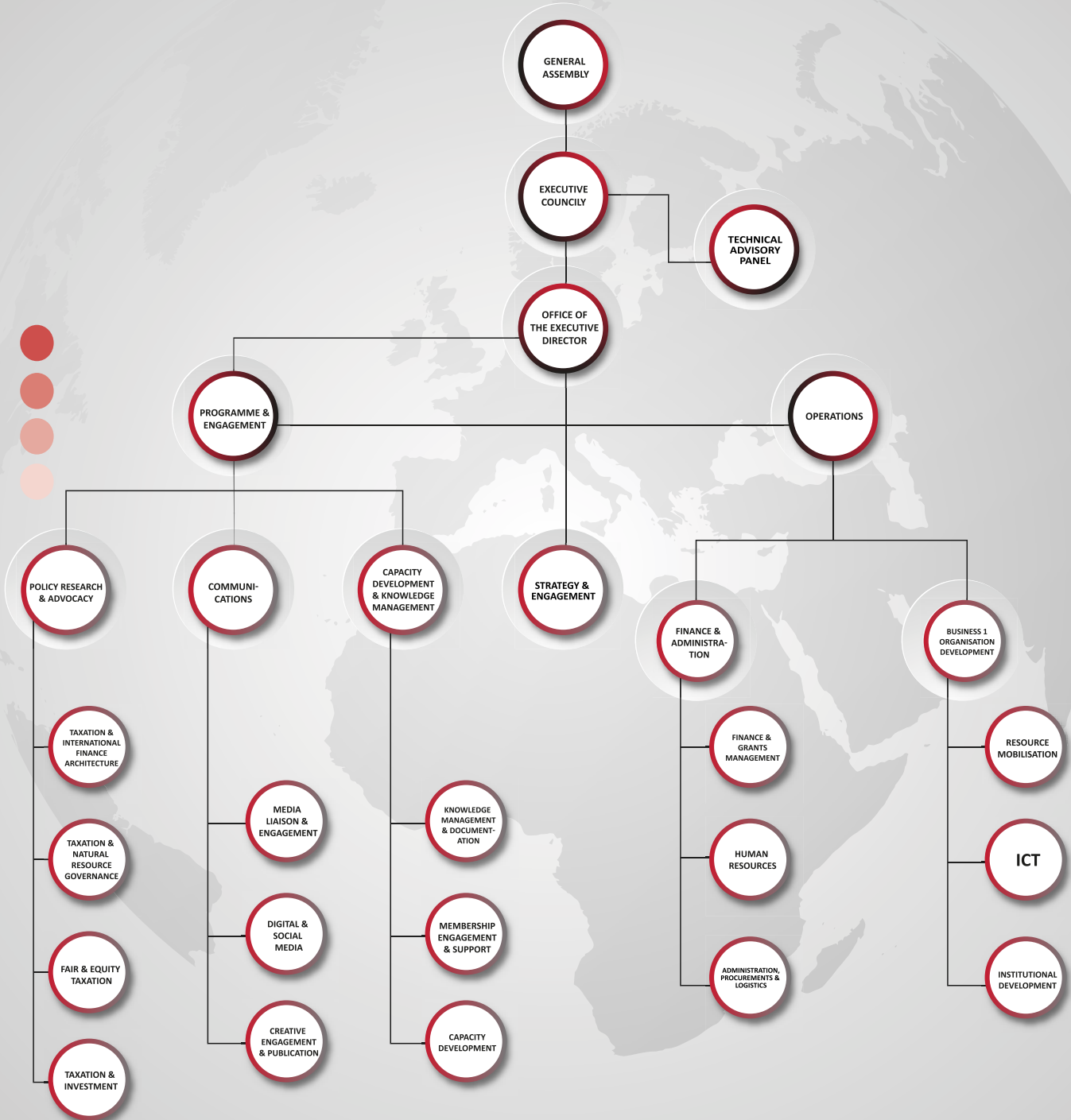
## 4.3. Organisational Structure

The Secretariat staff of TJNA handles the execution of day-to-day operations and implementations of programmes. Depicted below is the TJNA Organogram:

TJNA has set up a Technical Advisory Panel (TAP). The TAP will work with TJNA's Executive Council and Secretariat to provide expert and strategic advice to help the organisation in fulfilling its mandate, particularly in forging and nurturing strategic partnerships and in ensuring policy coherence and alignment. In addition, TAP members are selected on the merit of their strategic relationships within the wider political and policy space. Doing so will facilitate TJNA interventions and policy-influencing advocacy.

# ORGANISATIONAL STRUCTURE

## TAX JUSTICE NETWORK AFRICA



The 40 member organisations are from Kenya, Tanzania, Sudan, South Sudan, Uganda, South Africa, Zambia, Malawi, Mozambique, Mauritius, Zimbabwe, Botswana, DRC, Ghana, Cameroon, Sierra Leone, Côte d'Ivoire, Nigeria, Benin, Senegal, Niger, Guinea, Togo, Egypt, and Tunisia.





Jaflo Limited, Block 3 106 Brookside Drive, Westlands  
P.O Box 25112-00100 GPO, Nairobi, Kenya  
Telephone: (254) 20 24 73373, (254) 728 279 368  
Email: [info@taxjusticeafrica.net](mailto:info@taxjusticeafrica.net) | Website: [www.taxjusticeafrica.net](http://www.taxjusticeafrica.net)