



# The Role of African Countries in Defining New Global Tax Rules

## Outcome Statement

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We the representatives of civil society organisations, faith-based organisations, the African Parliamentary Network on IFFs and Taxation (APNIFFT), individual researchers and academics, drawn from Tunisia, Senegal, Namibia, Ghana, Kenya, Ivory Coast, South Sudan, Libya, Algeria, Ethiopia, Tanzania, Central African Republic, Liberia, Uganda, Mauritius, Nigeria, Niger, Eritrea, Malawi, South Africa, Zambia, Cameroon and Mozambique, Egypt, Mauritania, Morocco

**Gathered** in Tunisia in June 2024 for a regional conference to discuss the role of African countries in defining new global tax rules;

**Cognisant** that the reforms of the international tax architecture are closely intertwined with and have far-reaching implications on the reforms of the climate, debt, trade, and the international financial architecture broadly;

**Expressing concerns** over the power imbalances and the ever-widening economic injustice between the Global South and Global North;

**Recognising** that the current international financial architecture, which includes debt, trade, and tax systems, are deeply rooted in neoliberalism while perpetuating colonial legacies that are highly extractive and facilitate illicit financial flows, hence negatively impacting the realisation of human rights, deepening inequalities which heavily affect marginalised groups including women, girls, youth, children, racialised communities and other marginalised and impoverished communities;


**Emphasising** that current global tax rule-setting processes have been exclusionary, undemocratic, and tailored to the economic interests of the Global North to the disadvantage of the Global South;

**Acknowledging** that the OECD has held an illegitimate, imbalanced, non-inclusive, neo-colonial, neo-liberal and self-serving role in the design and implementation of tax rules, including through pressuring countries to sign up to and implement rules to the detriment of the Global South;

**Expressing** our support for the process that has begun under the auspices of the UN on negotiations towards a UN Framework Convention on International Tax Cooperation;

**Insisting** that the proposed UN Framework Convention on International Tax Cooperation should be adapted to the challenges and complexities of taxation in the digital era, that upholds human rights, socio-economic, environmental, and climate justice, reinforces countries sovereignty over their resources and taxing rights, and promotes a rights-based economy capable of financing the SDGs and enabling countries to fulfil their right to development;

**Committed** to supporting the process of reforming the international tax architecture with a keen emphasis on achieving a binding, comprehensive UN Framework Convention on International Tax Cooperation and simultaneously implementing protocols;



**Concerned** that governments have not fulfilled international commitments to ensuring that existing domestic tax policies are gender transformative, by maintaining gender-blind tax policies that are incognisant of the needs of the most marginalised women and girls and keeping them trapped in vicious poverty cycles;

Following our deliberations, we therefore jointly commit to:

1. Call on the leadership of African countries to remain united and resolute in their demand for a complete overhaul of the international tax architecture through a UN Framework Convention on International Tax Cooperation;
  2. Offer the Africa Group technical support in the process of negotiating for the UN Framework Convention on International Tax Cooperation that is responsive to the context of African countries and protects their taxing rights;
  3. Prioritise research and data gathering to build sufficient evidence to inform African continental, regional and national positions in the negotiations for a UN Tax Convention;
  4. Support each other across regional dynamics with the exchange of experiences, knowledge, skills, and capacity strengthening to empower further involvement from organisations across the continent;
  5. Continue to generate research and evidence to support in reinforcing African positions and our capacity to make meaningful and informed contributions to support the UN Tax Convention process;
  6. Inform, empower, mobilise, and rally citizens, members of parliament, media, youth and faith-based organisations, and other relevant stakeholders across various sectors in our respective countries, regions, and across the continent to support the UN Tax Convention processes;
  7. Call on governments and policymakers at the national, regional, and global level to ensure a human rights-based approach in the formulation and implementation of gender transformative tax systems;
  8. Engage in advocacy at the national, regional, and international levels to create awareness on the process, positions, opportunities, and priorities in the process of reforming the international tax architecture;
  9. Work on expanding the circle of partners engaged in this advocacy process and keeping ourselves abreast of the process through regular convenings.
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