

Annual Report

2025

*Shaping Africa's Fiscal Future
Advancing Tax Justice, Sovereignty and
Equitable Development*

March, 2024



TAX JUSTICE NETWORK AFRICA



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

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.



Integrity

We make an informed decision based on mutual accountability, honesty, and commitment to deliver.



Transparency

We uphold the value of trust, respect for one another, openness and truthfulness in our relationships and communications, as we walk the talk.



Justice

We accord equal rights, fair opportunities, and treat all without discrimination



Partnerships

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.

TJNA NETWORK PRESENCE



53

Member
organisations
across



26

African Countries



Table of Contents

List of Abbreviations3

TJNA’s Mission, Vision & Core Values5

Statement from the Chair, Executive Council.....7

Statement from the Executive Director.....8

TJNA’s Executive Council (2024-2027).....5

1. Executive summary6

2. Amplifying African voices in global tax reform and financial governance9

3. Advancing reform of natural resource governance and tax regimes in the
extractive sector in Africa14

4. Promoting national tax systems that adequately address inequality through
progressive and redistributive taxation19

5. Our 2025 flagship highlights.....31

6. Strengthening TJNA Institutionally43

7. Financial Report 202547

8. Our 2025 Supporters50

List of Abbreviations

APNIFFT	African Parliamentary Network on Illicit Financial Flows and Taxation
AU HLP-IFF	African Union High-Level Panel on Illicit Financial Flows
ATAF	African Tax Administration Forum
ATI	Addis Tax Initiative / African Tax Institute
AU	African Union
BAT Kenya	British American Tobacco Kenya
CSO	Civil Society Organisation
CTPD	Centre for Trade Policy and Development
EATGN	East Africa Tax and Governance Network
FCTC	Framework Convention on Tobacco Control
FfD4	Fourth Financing for Development Conference
FTM	Fair Tax Monitor
GII	Ghana Integrity Initiative
HLP	High-Level Panel
IFFs	Illicit financial flows
IFI	International Financial Institution
INC	Intergovernmental Negotiating Committee
ITJA	International Tax Justice Academy
IWL	Integrity Watch Liberia
KMUN	Kenya Model United Nations
NCD	Non-communicable disease
PAC	Pan-African Conference
SCUT	Scaling Up Tax Justice
SEATINI	Southern and Eastern Africa Trade Information and Negotiations Institute
STC	Specialised Technical Committee
TETSIM	Tobacco Excise Tax Simulation Model
TIFF Hub	Tax and Illicit Financial Flows Knowledge Hub
TJNA	Tax Justice Network Africa
TTAA	Tobacco Tax Advocacy Africa
UCT-REEP	University of Cape Town Research Unit on the Economics of Excisable Products
UNFCITC	United Nations Framework Convention on International Tax Cooperation
UNECA	United Nations Economic Commission for Africa

Statement from the Chair, Executive Council



The year 2025 was one of both complexity and opportunity for Tax Justice Network Africa (TJNA). As global economic uncertainty intensified and development financing landscapes shifted, the importance of strong, accountable, and equitable fiscal systems became increasingly evident.

Across Africa, debates on taxation, public spending, and economic sovereignty moved beyond technical circles into broader public discourse. In this context, TJNA's work was not only timely but also essential.

From a governance perspective, the Executive Council remained committed to providing strategic oversight and ensuring that the organisation continued to deliver on its mandate with integrity, effectiveness, and impact.

Throughout the year, the Council worked closely with the Secretariat to strengthen institutional systems, enhance accountability mechanisms, and ensure alignment between TJNA's strategic priorities and emerging continental and global developments.

A significant area of focus was the evolving global tax reform agenda, particularly negotiations towards the United Nations Framework Convention on International Tax Cooperation (UNFICITC). The Council supported TJNA's engagement in these processes, recognising the historic opportunity they offered to advance a more inclusive and equitable international tax architecture. Ensuring

that Africa's perspectives are effectively articulated and safeguarded in global forums remained a central institutional priority.

The Council also welcomed the continued strengthening of continental platforms such as the African Parliamentary Network on Illicit Financial Flows and Taxation (APNIFFT) and the Pan-African Conference (PAC). These platforms reinforced TJNA's role as a convener and bridge-builder across civil society, parliamentarians, and regional institutions.

The commemoration of the tenth anniversary of the African Union High-Level Panel on Illicit Financial Flows (AU HLP-IFF) further underscored the enduring relevance of TJNA's advocacy and the unfinished work to combat IFFs.

Financial stewardship and institutional sustainability remained key priorities. The Council exercised its fiduciary responsibilities with diligence, ensuring sound financial management, risk oversight, and compliance with governance standards. The Council also supported efforts to diversify partnerships and strengthen long-term organisational resilience in an increasingly unpredictable funding environment.

While progress had been made, challenges persisted, including enforcement gaps, uneven political will, and structural inequities within the global financial system. Nevertheless, the growing alignment between civil society, parliamentary actors, and regional institutions signaled that the movement for tax justice was maturing and expanding. TJNA stood at the forefront of this movement.

On behalf of the Executive Council, I extend sincere appreciation to our donors, partners, parliamentary allies, and the Secretariat team for their dedication and professionalism. Your commitment continued to strengthen TJNA's impact across the continent.

Looking ahead, the Executive Council remains confident in TJNA's strategic direction and steadfast in its commitment to advancing fair taxation, combating illicit financial flows, and promoting economic systems that serve Africa's people.

Mr. Jean Mballa Mballa
Chair, Executive Council, TJNA

Statement from the Executive Director



As we reflect on 2025, one fundamental truth stands out: amid growing global instability and shifting power dynamics, Africa must assert its autonomy and sovereignty with renewed urgency. In this context, tax justice is no longer a peripheral policy issue; it is central to Africa's economic sovereignty and social transformation.

Across the continent, citizens demanded fairer taxation, transparent budgeting, and responsible stewardship of public resources. From public debates on finance bills to renewed scrutiny of extractive contracts and tax treaties, fiscal policy moved from technical discussion rooms into the public square. These developments reinforced the urgency and relevance of TJNA's mission.

At the continental level, we marked ten years since the AU HLP-IFF released its landmark report. A decade later, its recommendations remained as relevant as ever. While progress has been made in raising awareness and strengthening policy dialogue, significant work remained to ensure effective enforcement and structural reform.

Our convenings, including high-level engagements with High-Level Panel (HLP) members and parliamentarians through the APNIFFT, reaffirmed a shared commitment to translating policy ambition into measurable impact.

At the global level, TJNA deepened its engagement with the negotiations towards a UNFCITC. We collaborated

with African Member States and partners to ensure that the emerging global tax architecture reflected principles of inclusivity, equity, and accountability. Issues such as public country-by-country reporting, the taxation of cross-border services, and stronger measures to curb illicit financial flows remained central to our advocacy.

We worked to support our national members navigate complex fiscal environments, from treaty reform discussions in West Africa, to extractives governance debates in Southern Africa, and public finance accountability movements in East Africa.

We continued to strengthen evidence-based advocacy, produce timely policy analysis, and amplify African perspectives across multilateral forums, including the Fourth Financing for Development (FfD4) Conference and African Union (AU) platforms.

Additionally, 2025 highlighted the growing intersection between tax justice and climate justice. As Africa confronted a widening climate financing gap, it was imperative that the taxation of natural resources, green minerals, and emerging renewable industries be structured to deliver equitable and sustainable benefits. Fair taxation remained fundamental to building resilient economies capable of financing development and climate adaptation.

None of this work would have been possible without the steadfast commitment of our partners, donors, board members, and the broader TJNA network. Your support enabled us to combine rigorous research, strategic advocacy, and coalition-building to advance systemic reform.

While the global environment remained uncertain, one reality was increasingly evident: Africa's call for a fairer global financial system was gaining momentum. TJNA remained resolute in ensuring that this momentum translated into durable reforms that safeguarded the continent's wealth and advanced inclusive development.

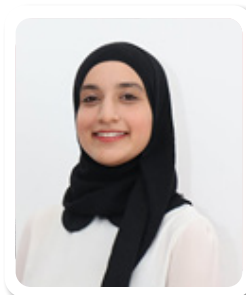
Together, we will continue working towards a future in which Africa's resources are equitably raised, transparently managed, and invested in the well-being of its people.

Ms. Chenai Mukumba
Executive Director, TJNA

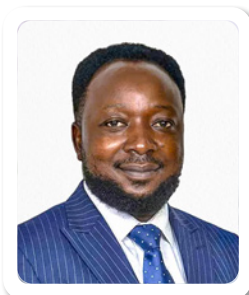
TJNA's Executive Council 2024-2027



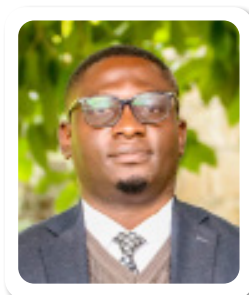
Chairperson: Mr. Jean Mballa Mballa,
Executive Director, African Regional Center for
Endogenous and Community Development.



Sahar Fdhila
Policy Analyst, Project Lead,
Public Finance and Tax Justice



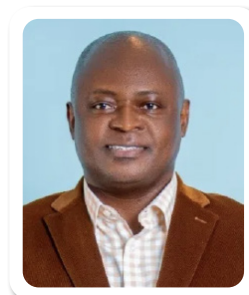
Samwely Stanley Mkwatwa
Programme Officer, Policy Forum



Mr Isaac Mwaipopo
Executive Director at Centre for Trade
Policy and Development



Bertha Phiri
Executive Director of
Malawi Economic Justice Network



Jean Paul Mulyanga
Programme Director of the National Episcopal
Conference of the Congo



Eunice Musiime
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Akina Mama wa Afrika



Benedict Doh
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Ghana Integrity Initiative



Marieme Soda Mbacke
Executive Director of Citoyens Actifs pour la
justice Sociale (CAJUST)



Daniel Ndirangu
Chief Executive Officer,
Institute of Public Finance (IPF)



1

Executive Summary



In 2025, TJNA strengthened its position as a leading pan-African institution advancing fair, transparent, and equitable tax systems across the continent. Operating within a year marked by global economic uncertainty, geopolitical fragmentation, climate pressures, and shifting development financing priorities, TJNA intensified its advocacy, research, and coalition-building efforts to ensure that Africa's fiscal sovereignty and development priorities remained central to regional and global policy debates.

A defining feature of 2025 was TJNA's active engagement in shaping global tax reform processes. As negotiations advanced towards the UNFCTC, TJNA provided technical analysis, policy submissions, and coordinated advocacy support to amplify African priorities.

Through direct participation in Intergovernmental Negotiating Committee (INC) sessions and sustained engagement with Member States, TJNA advanced critical issues, including public country-by-country reporting, the taxation of cross-border services, dispute prevention mechanisms, and stronger global accountability standards to curb illicit financial flows.

At the FfD4 Conference, TJNA further positioned tax justice as a cornerstone of development finance reform, contributing policy briefs, high-level convenings, and strategic media engagement that reinforced Africa's call for a more inclusive and equitable global financial architecture.

At the continental level, 2025 marked ten years since the landmark AU HLP-IFFs report. TJNA commemorated this milestone through strategic convenings, including a high-level Fireside Chat with Panel members, during which they reflected on progress made while renewing calls for stronger enforcement, asset recovery mechanisms, and multilateral cooperation. This anniversary reinforced the continued relevance of the Panel's recommendations, particularly as global inequalities deepened, and fiscal pressures intensified.

Through the APNIFFT, TJNA strengthened parliamentary oversight and legislative engagement across multiple African countries. Preparatory work during the year strengthened the Network's coordination mechanisms and enhanced legislators' capacity to scrutinise tax treaties, combat IFFs, and promote transparency.

In parallel, the PAC continued to serve as a flagship platform for aligning civil society, policymakers, researchers, and regional institutions around shared fiscal justice priorities.

Across regions, TJNA's impact was reflected in evolving national debates and reform initiatives. In Ghana, the establishment of a task force to review unfair tax treaties aligned with TJNA's sustained advocacy for protecting domestic tax bases. In Zambia and the Democratic Republic of Congo, renewed scrutiny of mining royalties and critical mineral taxation reflected growing recognition of the need for equitable resource governance.

Engagements in Liberia and Namibia highlighted the importance of transparent green transition investments, particularly in emerging sectors such as green hydrogen. In Kenya, public mobilisation around regressive taxation reinforced TJNA's long-standing critique of inequitable fiscal policies and elevated national conversations on progressive taxation and budget accountability. At AU Specialised Technical Committee (STC) processes, TJNA maintained consistent technical engagement, strengthening continental policy coherence on tax transparency and illicit financial flows.

TJNA also expanded its analytical and monitoring tools in 2025. Continued development of the Anti-IFFs Policy Tracker enhanced transparency by monitoring implementation progress across select countries. Research publications, technical briefs, and policy analyses translated complex fiscal developments into accessible tools for decision-makers and civil society actors. Strategic media engagement and digital amplification increased the reach and visibility of TJNA's thought leadership across regional and global audiences.

Recognising the deepening intersection between tax justice and climate justice, TJNA strengthened its focus on resource governance within the green transition. As Africa confronted an estimated USD2.7 trillion climate financing gap by 2030, TJNA emphasised that equitable taxation of extractives and renewable energy investments is essential to sustainable adaptation and mitigation.

The organisation scrutinised large-scale mineral and hydrogen agreements to advocate for transparency, fair tax treatment, and meaningful local benefit-sharing.

“Tax justice has become central to public discourse, democratic accountability, and sustainable development across Africa.”

Institutionally, 2025 saw TJNA enhance its communications systems, advocacy coordination, and stakeholder engagement strategies. Through high-level dialogues, strengthened partnerships, and coordinated continental advocacy, TJNA reinforced its reputation as a trusted technical and strategic partner to civil society, parliamentarians, policymakers, and multilateral institutions.

While challenges persisted, including enforcement gaps, fiscal volatility, and uneven political will, the year demonstrated a clear shift: tax justice had become central to public discourse, democratic accountability, and sustainable development across Africa. Citizens increasingly demanded transparent budgeting, fair taxation, and responsible stewardship of public resources. TJNA's work responded directly to these demands by advancing systemic reforms to curb illicit financial flows, strengthen domestic resource mobilisation, and promote equitable redistribution.

As global financial governance continued to evolve, TJNA remained committed to shaping reforms that reflect Africa's priorities, protect its wealth, and advance inclusive growth. The organisation entered 2026 with renewed resolve to ensure that Africa's resources are equitably raised, transparently managed, and invested in the collective well-being of its people.



2

Amplifying African voices in global tax reform and financial governance

2.1 Overview



In 2025, TJNA significantly strengthened Africa's influence in shaping global tax governance through coordinated advocacy, institutional collaboration, and sustained technical engagement. Notably, TJNA participated effectively in the FfD4 process in Seville, where its advocacy ensured that African priorities - particularly tax transparency and fair taxation — were reflected in the adopted 'Compromiso de Sevilla' outcome document.

To advance a unified African position in negotiations on the UNFTIC, TJNA operationalised the Inter-Institutional Coordination Mechanism (IICM) together with the AU, the ATAF, and the United Nations Economic Commission for Africa (UNECA). The mechanism convened multiple strategic meetings during the year, enabling the alignment of African technical and political positions and strengthening Africa's collective bargaining power in the UN process.

Additionally, TJNA played a strategic role in strengthening African civil society engagement in global tax governance by supporting 12 African CSOs to secure accreditation and participate in the UN tax negotiations. This engagement translated into meaningful influence during the Third

Session of the UN Tax Convention negotiations, where members of the African Working Group collectively delivered more than 12 interventions on the negotiation floor.

TJNA provided technical backstopping, policy briefs, and coordination support to enhance the quality and consistency of CSO engagement. TJNA further engaged in the G20 Finance Ministers' Meeting on International Taxation, reinforcing the case for fairer global tax rules that protect African tax bases. These engagements ensured a continuous African presence and influence across all major international tax decision-making spaces.

To strengthen the technical basis for negotiations, TJNA advanced a commissioned study on a Protocol for Cross-Border Services in a Digitalised World, addressing a critical area affecting African tax revenues. Institutionally, TJNA also deepened partnerships by signing a Memorandum of Understanding with the International Bureau of Fiscal Documentation – Centre for Studies in African Taxation and progressing collaboration with the West African Tax Administration Forum. Together, these achievements consolidated TJNA's leadership in amplifying African voices in global tax reform in 2025.

2.2 Live Fireside Chat: A Decade since the HLP Report on Illicit Financial Flows

TAX JUSTICE NETWORK AFRICA 10th Anniversary
Honouring a Legacy, Building a Future

Online **FIRESIDE CHAT** Series

Ten Years Since the High-Level Panel on Illicit Financial Flows from Africa

MONDAY
February 24th
5PM EAT

GUESTS

Olusegun Apata
Member HLP

Raymond Baker
Member HLP

Mojanku Gumbi
Member HLP

MODERATOR
Chenai Mukumba
Executive Director, Tax Justice Network Africa (TJNA)

Barrister Akere Muna
Member HLP

Hon Irene Ovonji-Odida
Member HLP

TJNA hosted members of the HLP-IFFs for an exclusive Fireside Chat on Monday, 24 February 2025. The discussion commemorated ten years since the release of the HLP report. Moderated by TJNA Executive Director, Ms. Chenai Mukumba, the session reflected on past achievements, assessed the enduring impact of the Panel’s recommendations, examined Africa’s ongoing efforts to combat illicit financial flows, and explored pathways towards shaping a fairer global financial system.

Ten years earlier, the AU HLP-IFFs, chaired by former South African President Thabo Mbeki, had laid the foundation for a continental movement to address the significant loss of Africa’s wealth to illicit financial flows. A decade later, amid widening global inequalities and recurring economic shocks, the commemoration offered an opportunity to reflect on progress made, lessons learnt, and the strategic direction required for the future.

The HLP report had exposed the role of multinational corporations in facilitating illicit

“The call for stronger global action against illicit financial flows remains as urgent today as it was a decade ago.”

financial outflows and highlighted the urgent need for coordinated action to address their damaging impact on the continent. Among its key recommendations was the call for the United Nations to assume a more central role in tackling IFFs, a proposal that continued to shape global policy discussions.

Success story: Updates from the Organisational Session of the Intergovernmental Negotiating Committee on the UN Framework Convention on International Tax Cooperation



The 3rd of February 2025 marked the commencement of the Organisational Session of the INC on the UNFCITC. The session agenda included the election of committee officers, the resolution of key organisational matters—such

as establishing decision-making rules—and the selection of the subject for the second early protocol.

The session was officially opened by the new INC Chair, Egypt's Deputy Minister of Finance for Tax Policy and Reforms, Ramy Youssef. Among the 18 Vice-Chairs elected to the bureau, Africa is represented by Daniel Nuer (Ghana), Wanjiru Kiarie (Kenya), and Mathew Gbonjubola (Nigeria). Following the adoption of the agenda, Member States began their submissions regarding the framework convention and the two protocols discussed in previous sessions. While all parties acknowledged the significance of the negotiations, divergent views emerged on decision-making processes.

2.3 TJNA Participates in the Third Preparatory Committee Session for FfD4



TJNA, under the umbrella of the CSO FfD Mechanism, participated in the Third Session of the Preparatory Committee Session (Third PrepCom) which took place from 10 to 14 February 2025, at the United Nations Headquarters in New York.

FfD4 addressed new and emerging issues, the urgent need to fully implement the Sustainable Development Goals, and the need to support reform of the international financial architecture.

FfD4 assessed the progress made in the implementation of the Monterrey Consensus, the Doha Declaration and the Addis Ababa Action agenda.

The Third PrepCom was the second of three planned sessions that were held on the road to FfD4. It provided a platform for Member States and key stakeholders to reflect on the initial draft of the FfD4 Outcome Document and share priorities and expectations for the Conference.

2.4 Road to Seville: Reflections on the DRM section of the Zero Draft of the FfD4 Outcome Document



The FfD4 is a Member State-led process through which governments, alongside other stakeholders, develop a framework for financing sustainable development.

There have been three such conferences in the past, each resulting in an outcome document that provided a framework for financing for development. Previous outcome documents included the Monterrey Consensus of 2002, the Doha Declaration of 2008 and the Addis Ababa Action Agenda of 2015. In 2025, the fourth conference took place in Seville, Spain.

In the lead-up to Seville, an intergovernmental preparatory committee was established in 2023. In June 2024, Mexico, Norway, and Nepal were announced as the co-facilitators of the negotiations for this process. In December 2024, the Elements Paper was prepared and discussed during the

“The Seville Conference builds on more than twenty years of international cooperation to strengthen financing for sustainable development.”

Second Session of the PrepCom. Consequently, a zero draft of the outcome document was released and served as the subject of discussions during the Third PrepCom.



3

Advancing reform of natural resource governance and tax regimes in the extractive sector in Africa

3.1 Overview



In 2025, TJNA advanced reforms in natural resource governance and extractive sector taxation by strengthening the linkages among tax justice, climate finance, and the energy transition. Through high-impact research, strategic advocacy, and strengthened partnerships, TJNA positioned domestic resource mobilisation as central to ensuring that Africa's natural resources deliver equitable and sustainable development outcomes.

TJNA generated a robust evidence base through the delivery of ActionAid-supported climate finance and energy transition reports across four African countries, as well as the commissioning and review of Extractives and Tax Fairness research for Nigeria and Mozambique. These studies highlighted revenue leakages, misaligned fiscal incentives, and the implications of tax regimes on resource-rich economies, reinforcing the need for more equitable and transparent fiscal frameworks in the extractive sector.

At the national level, TJNA supported policy processes and stakeholder engagement in countries including Kenya, Liberia, Mozambique, Zambia, and Nigeria. This included providing technical inputs to Kenya's Finance Bill on tax provisions affecting climate finance and extractive revenues, as well as strengthening parliamentary

engagement through APNIFFT to enhance oversight and advocacy on extractives governance.

Regionally and globally, TJNA played a key thought leadership and convening role, contributing to platforms such as the AU African Minerals Development Centre, the European Union Carbon Border Adjustment Mechanism dialogue, and global climate and tax discussions. These engagements ensured that African perspectives on mineral taxation, carbon markets, and industrial policy informed high-level policy debates.

Through coalition-building, TJNA deepened partnerships with organisations including ActionAid, Oxfam Novib, the African Forum and Network on Debt and Development (AFRODAD), and the Pan African Climate Justice Alliance (PACJA), strengthening coordinated civil society advocacy. Dissemination efforts, including engagements at the Africa Climate Summit and global climate forums, further amplified the importance of fair and effective tax regimes in the extractive sector.

Overall, TJNA's work contributed to strengthening governance frameworks, increasing policy traction, and reinforcing the role of equitable tax systems in maximising the development benefits of Africa's natural resources.

Success story: African countries called for restorative and reparative taxation to address climate inequities



African countries called for restorative and reparative taxation measures that deliver meaningful redress to communities most affected by the climate crisis at the second Regional Strategy Convening on Climate Finance and Taxation, held in Addis Ababa, Ethiopia.

Building on the outcomes of TJNA's 2024 Sustainable Climate Finance and Taxation in Africa Civil Society Learning Event and the inaugural Africa Climate Summit, the convening took stock of progress, revisited shared positions, and charted joint advocacy strategies ahead of ACS-2 and Conference of the Parties (COP30).

Organised under the theme "Accelerating Global Climate Solutions: Financing for Africa's Resilient and Green Development," the event brought together over thirty civil society actors from across the continent working in tax justice, climate justice, and natural resource governance to strengthen Africa's collective voice on climate and economic justice.

The event ensured Africa's presence and demands were central and heard in continental and global policy forums as negotiations intensified. A key outcome was a unified call for reforms to the global financial architecture to create a fair, transparent, and accountable climate finance system that addressed Africa's realities.

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A key outcome was a unified call for reforms to the global financial architecture to create a fair, transparent, and accountable climate finance system that addressed Africa's realities.

Speaking at the opening session, TJNA's Partnership and Institutional Learning Manager, Ms. Nelly Busingye, emphasised the importance of drawing on diverse expertise and building strategic consensus to strengthen collective action.

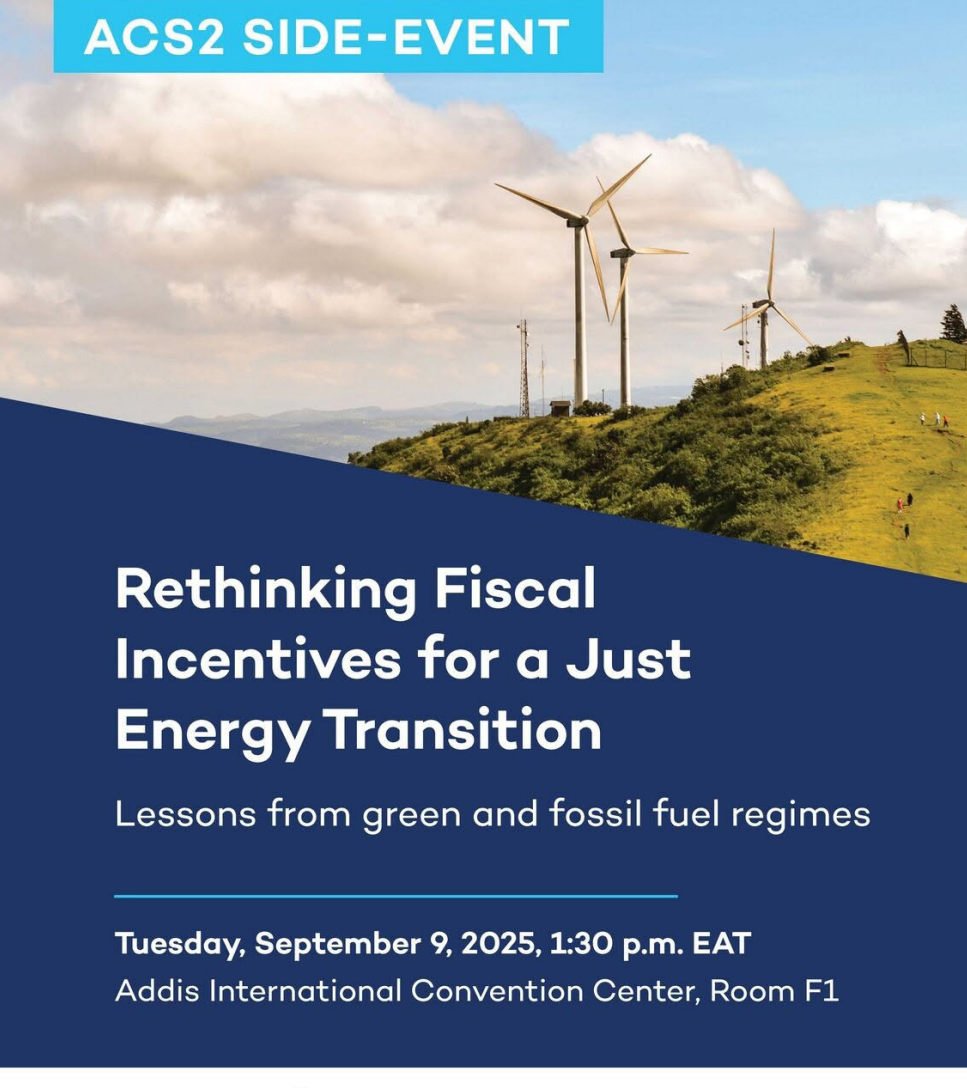
TJNA and IISD co-hosted a side event at the Africa Climate Summit 2 on rethinking fiscal incentives for a just energy transition

TJNA and the International Institute for Sustainable Development (IISD) co-hosted an in-person side-event at the Africa Climate Summit on September 9, 2025, in Addis Ababa.

Organised under the theme “Rethinking Fiscal Incentives for a Just Energy Transition: Lessons from Green and Fossil Fuel Regimes,” this event, held alongside the second Africa Climate Summit,

focused on how tax policies can facilitate a just energy transition in Africa.

The event also featured the launch of new research from IISD and TJNA. This research examines the use of green tax incentives for renewable energy and fiscal incentives within Nigeria's fossil fuel industry.

The poster features a background image of a green hillside with several wind turbines under a blue sky with white clouds. A dark blue diagonal banner covers the lower half of the image, containing the event title and details in white text. At the bottom, a white bar contains the logos of the organizing institutions.

ACS2 SIDE-EVENT

Rethinking Fiscal Incentives for a Just Energy Transition

Lessons from green and fossil fuel regimes

Tuesday, September 9, 2025, 1:30 p.m. EAT
Addis International Convention Center, Room F1

 **IISD**  **TAX JUSTICE NETWORK AFRICA**

3.2. Taxing the transition: leveraging fiscal policy for fossil fuel phaseout in Nigeria and Mozambique



TJNA supported its partners in advancing national-level advocacy through targeted grants in Nigeria and Mozambique, working closely with the Civil Society Legislative Advocacy Centre (CISLAC) and Centro de Democracia e Desenvolvimento (CDD). This work highlighted the critical role of taxation as a policy tool for phasing out fossil fuels and enabling a just energy transition.

The research assessed current revenues forgone under existing fiscal regimes, quantified the climate finance gap required to support a transition away from fossil fuels, and explored how tax policy can be strategically applied both as an incentive to accelerate investment in green industries and as a deterrent to further expansion of fossil fuel activities.

Both countries successfully launched their reports, with participation from government representatives, CSOs, and members of the national Extractive Industries Transparency Initiative Multi-Stakeholder Group (MSG), thereby reinforcing the legitimacy and uptake of the findings.

In Nigeria, generous fiscal terms for oil and gas continued to constrain fiscal space for climate investments, while Mozambique's LNG framework poses similar risks of long-term revenue losses amid growing climate vulnerability.

“A just energy transition requires tax systems that reward green investment and discourage continued dependence on fossil fuels.”

The reports also highlighted the lack of transparent tax-expenditure reporting and weak alignment between fiscal policy and climate commitments and called for urgent fiscal reforms to align extractives governance with climate and development priorities. Both reports are available on the TJNA's Tax and TIFF Hub.



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

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

4.1 Overview



In 2025, TJNA advanced efforts to promote equity through progressive taxation, reinforcing its role in shaping policy and advocacy across the continent. Recognising that fair and inclusive tax systems are central to reducing inequality and strengthening domestic resource mobilisation, TJNA continued to champion reforms that prioritise taxing wealth, high incomes, and capital gains more effectively. These approaches aim to reduce dependence on external financing while supporting inclusive and sustainable economic growth.

Building on previous gains, TJNA deepened its work on health taxation, particularly through the Tobacco Tax Advocacy Africa (TTAA) programme. The TTAA programme supported the rollout of country-specific tax simulation models and supported excise tax reviews in countries such as South Africa, Zambia, and Senegal. These efforts provided governments with practical tools to design stronger, evidence-based tax policies that improve public health outcomes while increasing revenue.

TJNA also strengthened its research and advocacy on emerging issues, including the taxation of nicotine products and regulatory gaps in the tobacco sector. Strategic partnerships with academic institutions and CSOs continued to play a key role in building capacity and advancing policy

“Progressive taxation is essential to reducing inequality, strengthening domestic resource mobilisation, and financing Africa’s development.”

dialogue. Through these collaborations, TJNA contributed to the development of knowledge products and learning platforms that support more informed and coordinated advocacy efforts across Africa.

At the continental and global levels, TJNA amplified the importance of progressive taxation and health in key policy spaces, including engagements linked to the FfD agenda and broader discussions on economic governance. These efforts reinforced the narrative that equitable tax systems are not only essential for revenue generation but also critical for addressing inequality, improving public services, and advancing long-term development outcomes across the continent.

4.2 Tobacco Tax Advocacy in Africa (TTAA)



The TTAA programme delivered some of TJNA's most visible policy wins. The commencement of Phase 3 marked a crucial shift in the TTAA project, which was then scaling to eight African countries: Kenya, Nigeria, South Africa, Ghana, Senegal, the Democratic Republic of Congo, Zambia, and Namibia. These countries represented some of the most dynamic economies in the region, and leaders in excise tax policy. As these economies grappled with rising rates of non-communicable diseases, the burden of tobacco-related illnesses strained both public health and economic productivity.

This project directly addresses the rising economic costs of non-communicable diseases by delivering a dual benefit. First, it mobilises domestic resources by increasing excise tax revenues on tobacco products. Second, it reduces the affordability of tobacco and nicotine products, thereby lowering overall consumption.

TJNA rolled out country specific Tobacco Excise Tax Simulation Model (TETSIM) models and conducted excise tax reviews in the above-mentioned countries, providing governments with concrete tools to design stronger health taxes. Flagship research outputs, including the E-Cigarette

“Effective tobacco taxation protects public health and creates sustainable financing for development.”

Synthesis Report and the British American Tobacco Kenya (BAT Kenya) case study, exposed regulatory gaps and industry interference.

At the regional and global levels, TJNA advanced health taxation through engagements at the World Conference on Tobacco Control, the FfD4, the EAC, and the AU platforms, contributing to growing continental commitments on NCDs and health taxes.

4.3 TETSIM modelling in Kenya, Nigeria and Zambia provided data-driven projections on revenue and health outcomes



The TETSIM developed by the University of Cape Town Research Unit on the Economics of Excisable Products (UCT-REEP) is an Excel-based analytical tool used to estimate how changes in tobacco excise tax levels or structures affect cigarette prices, consumption, government revenue, and health outcomes. It works by first establishing a baseline using country-specific data on prices, consumption, and tax components, then simulating policy changes such as increasing specific taxes or restructuring tax tiers.

The model accounts for industry pricing behaviour, consumer responses through price elasticity, and macroeconomic factors such as income and population growth. It projects reduced consumption, increased revenues, and potential health gains, such as fewer tobacco-related deaths. TETSIM is flexible, requires relatively limited data, and is effective for policy advocacy, though its accuracy depends heavily on the quality of input data and requires technical expertise to operate.



In **Zambia**, the tobacco tax system has undermined both public health and government revenue for years. The TETSIM analysis showed that an investment incentive introduced in 2016 reduced excise taxes on locally manufactured cigarettes to just 25% of the standard rate. This created a structural imbalance. Cigarettes became more affordable over time as taxes failed to keep pace with inflation and income growth. The result was clear.

Tobacco use continues to impose a heavy burden, costing the economy ZMW 2.8 billion each year while contributing only 0.4% to GDP. At the same time, the incentive delivered limited economic value, generating only 170 jobs. Instead of strengthening domestic resource mobilisation, the policy led to sustained revenue losses between 2016 and 2022, while weakening Zambia's compliance with the WHO Framework Convention on Tobacco Control (FCTC).



In **Kenya**, the tobacco tax policy stands at a critical point where stronger action can deliver both health and fiscal gains. The TETSIM analysis shows that current tax levels are not keeping pace with income growth and inflation, making cigarettes more affordable over time, and weakening the impact of recent reforms. Under the status quo, consumption remains high, with about 7.5 billion cigarette sticks consumed annually.

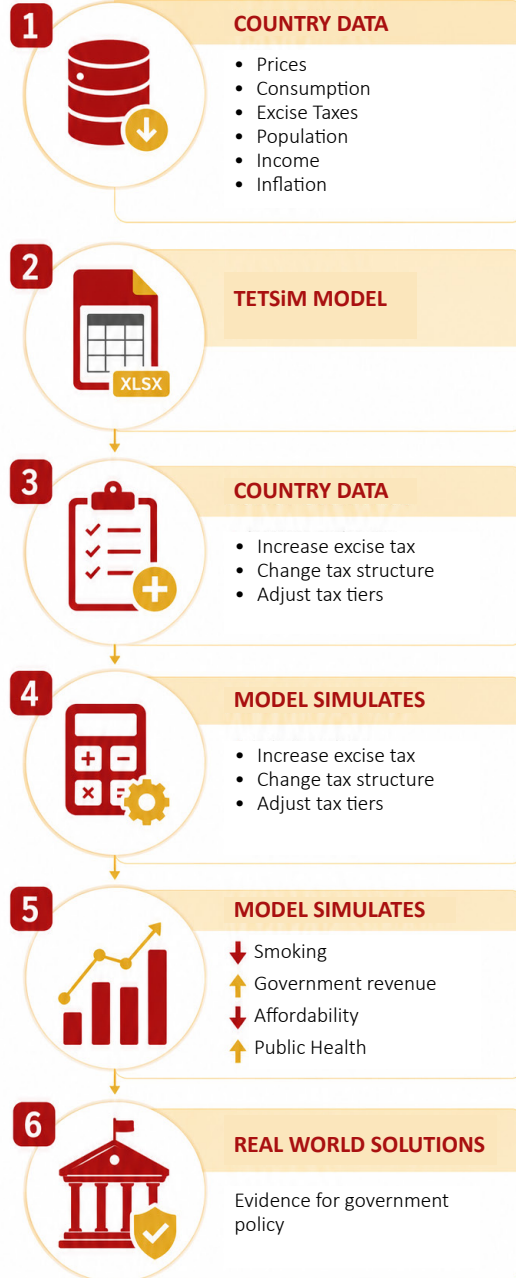
However, the model demonstrates that sustained increases in excise taxes can reverse this trend. A 50% annual increase in excise tax between 2025 and 2029 would reduce smoking prevalence from 7.15% to 5.84%, while cutting consumption by hundreds of millions of sticks each year. Most importantly, these changes could prevent an estimated 100,000 premature deaths over time, showing the direct link between tax policy and public health outcomes.



In **Nigeria**, the tobacco tax system highlights how weak tax design can limit both health and revenue outcomes, even where reforms are in place. Recent excise increases have not significantly raised cigarette prices because they lagged behind inflation and currency depreciation. As a result, cigarettes became more affordable over time, reducing the effectiveness of the policy in curbing consumption. While smoking prevalence remains below 5%, this progress is at risk if affordability continues to rise. The modeling shows that the structure of the tax system is a key constraint. Heavy reliance on ad valorem taxes, combined with macroeconomic instability, has weakened the real value of tobacco taxes and limited their impact on behaviour and revenue.

TETSIM: From Data to Better Tobacco Tax Decisions

a 6 Step Process



**Better Taxes
Lower Smoking
Stronger Economies
Healthier Lives**

4.4 Excise tax policy reforms tracking in Senegal, South Africa, DRC, and Zambia



In 2025, several countries within our project's focus signaled significant tobacco excise policy shifts across Senegal, South Africa, the Democratic Republic of Congo, and Zambia. These changes reflect growing policy recognition of health taxes as a tool for domestic resource mobilisation and public health improvement.



In **Senegal**, a major reform was adopted, increasing the tobacco excise burden from 70% to 100% ad valorem, positioning the country closer to global best practice, and strengthening its commitment to the WHO FCTC. This reform represents a structural shift in tax policy design, moving beyond incremental adjustments to a decisive increase in the tax burden on tobacco products.



In contrast, **South Africa** and **Zambia** implemented incremental but important adjustments within established tax frameworks. South Africa increased cigarette excise duties by approximately 4.75% in the 2025 budget, raising the rate from R10.89 to R11.40 per ten cigarettes, while maintaining its policy of inflation-linked adjustments amid concerns about illicit trade and market stability.



Similarly, in the **Democratic Republic of Congo**, the 2025 finance framework introduced a substantial increase in tobacco excise duties, with reports indicating an increase from 60% to 100% alongside an additional surcharge, signalling a strong fiscal and public health stance. These reforms demonstrate a clear trend towards more aggressive taxation aligned with health and revenue objectives.



Zambia also adjusted its excise regime through both annual budget measures and a mid-year revision, increasing cigarette excise from K452 to K462. While these changes are more modest, they reflect sustained policy engagement and responsiveness to fiscal needs. Across all four countries, these developments highlight a shift from isolated advocacy to sustained policy influence.

Success story: Recent report on BAT Kenya reveals discrepancy of USD93 million in the company's revenue statements from 2017-2018



A recent investigation into BAT Kenya sent shockwaves through corporate and government circles across Africa. The report, titled *Missing Millions: A Cross Examination of British American Tobacco Kenya's Tax Bill*, revealed a staggering 9.6 billion KES (USD93 million) discrepancy in the company's revenue statements for 2017-2018, which could indicate potential tax avoidance or evasion of up to USD28 million in profit tax.

The analysis revealed inconsistencies in the company's statements, with a discrepancy in millions of cigarettes volumes between production and reported sales, leading to substantially lower revenue than expected.

These findings triggered a chain reaction of consequences, exposing the broader issue of IFFs and corporate tax avoidance practices that plague African economies. This blog explored how tobacco giants use these tactics to minimise taxes in Africa, depriving governments of crucial revenue while maximising corporate profits.

Success story: TJNA spotlighted the role of tax in advancing sustainable health policies at the 10th ATRN congress in Cape Town

ATAF | ATRN ANNUAL CONGRESS

Contemporary Taxation Issues in Africa:

Shaping the Continent's Fiscal Space - Past, Present and Future

16 - 18 September 2025 | Cape Town, South Africa

MEET THE SPEAKERS



Ms Chenai Mukumba
Executive Director, Tax
Justice Network Africa
(TJNA) & Member of the
ATRIN Advisory Board



Ms Chileshe Mange
Policy Officer, Tobacco Tax,
Tax Justice Network Africa
(TJNA)



John Thomi
Policy Officer, Tax
Justice Network Africa
(TJNA)

TJNA spotlighted the transformative role of tax systems in promoting sustainable health outcomes at the 10th African Tax Research

Network (ATRIN) Congress in Cape Town, South Africa, which took place from 16 to 18 September 2025.

Organised under the theme "Contemporary Taxation Issues in Africa: Shaping the Continent's Fiscal Space - Past, Present and Future," the congress addressed pressing issues, including Africa's tax challenges, untapped revenue sources for sustainable development, and the role of technology and information exchange in advancing modern taxation systems.

Participants also explored how taxation can serve as both a financing mechanism and a behavioural tool to improve health, strengthen equity, and drive innovation in public health systems across Africa.

Success story: TJNA championed domestic resource mobilisation, health financing, and Africa’s voice in Global tax cooperation at the 8th AU STC

TJNA highlighted the critical role of fair and progressive taxation in advancing Africa’s health and development priorities at the 8th Session of the AU STC on Finance, Monetary Affairs, Economic Planning, and Integration, held from 29 September to 3 October 2025 in Johannesburg, South Africa.

The session, themed “Bridging Africa’s Health Financing Gap in a Changing Geo-Economic Context: Challenges and Potential Solutions,” brought together policymakers, representatives

from regional economic communities, development partners, technical experts, and stakeholders.

TJNA’s co-hosted side events convened participants to spotlight strategies for boosting domestic resource mobilisation, safeguarding fiscal sovereignty, and strengthening health financing. These events enabled African negotiators on the UNFCITC to assess opportunities, define negotiating positions, and safeguard fiscal sovereignty.



Tax Justice Network Africa



TJNA at the 8th AU STC on Finance,
Monetary Affairs Economic Planning and Integration

 29 Sept - 3 Oct 2025

 Johannesburg, South Africa



Chenai Mukumba
Executive Director



Chileshe Mange
Senior Policy Officer,
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Tax and Equity

TAX JUSTICE NETWORK AFRICA | ANNUAL REPORT 2025

26

4.5 TJNA advanced health tax discussions at the FfD Conference in Seville



TJNA participated in the FfD Conference, contributing to global discussions on closing the health financing gap through domestic resource mobilisation. TJNA joined the WHO Development Gateway in a joint session that positioned health taxes as a practical response to declining aid and fiscal pressure. The engagement reached a global audience of over 15,000 participants, including heads of state, development banks, and multilateral institutions.

The session highlighted evidence from seven African countries under the TTAA project, demonstrating how tobacco tax reforms have increased revenues and reduced affordability of harmful products.

The participation strengthened the positioning of health taxes within global financing debates. It demonstrated that African-led evidence and policy experience can shape international discussions on sustainable financing.

By linking declining aid, rising health costs, and tax policy solutions, the unit reinforced health taxes as a credible and scalable tool. This engagement

“The engagement elevated the unit’s role from regional advocacy to global influence, ensuring that Africa’s experience informs international financing reforms.”

elevated the unit’s role from regional advocacy to global influence, ensuring that Africa’s experience informs ongoing reforms in international financing frameworks.

4.6 The African Feminist Tax Initiative



Through the African Feminist Tax Initiative, TJNA drove a transformative shift in how tax systems are understood and designed. TJNA coordinated the development and validation of the Pan-African Feminist Taxation Framework and commissioned the Feminist Tax Justice Charter, laying the foundations for a continent-wide feminist fiscal agenda.

TJNA co-convened the African Feminist Macroeconomic Academy with the African Women's Development and Communication

Network and the Global Alliance for Tax Justice, building a strong network of feminist economists, activists, and policymakers.

The African Feminist Tax Initiative also led high-visibility advocacy, including a major session during the African Parliamentary Network on Illicit Financial Flows and Taxation 2025 on "Building a Feminist Future," positioning feminist tax justice within Africa's broader economic transformation debates.

Success story: Feminist voices at REFA Festival 2025 called for debt justice and fair tax systems in Africa



The Rethinking Economics for Africa (REFA) Festival 2025 marked the seventh edition of the annual event dedicated to exploring alternative economic frameworks and critically examining dominant economic paradigms. This year's festival took place on 5 September 2025 in Johannesburg, South Africa.

The festival's goal is to engage youth, policymakers, academics, and activists in discussions on how economics and economic policy can better serve people and the planet. Its aim is to make economic concepts more accessible, encourage conversations around real economic issues, and promote alternative economic visions from an interdisciplinary and progressive perspective.

This year's festival focused on gender and feminist economics, responding to the evolving economic and political landscapes across South Africa and globally. TJNA participated on a panel whose focus was the reformation of resource mobilisation with a specific focus on the UNFCITC and the Debt Convention and their implications for African economies. Moreover, the discourse focused on Domestic Resource Mobilisation (DRM) as the key to Africa's development agenda.

4.7 The Scaling Up Tax Justice (SCUT) programme



Under the SCUT programme, TJNA translated evidence into policy impact across multiple countries. TJNA published policy briefs on digital taxation in Mozambique, gender and taxation in Ghana, and budget justice in Tunisia and Uganda, alongside Fair Tax Monitor (FTM) reports for South Africa and Tanzania, and Gender Equality in Taxation reports for Benin and Cameroon. A major breakthrough was achieved in Tanzania, where TJNA's FTM recommendations were formally adopted by the Presidential Tax Reform Commission.

TJNA also produced a four-part podcast series on the impact of international financial institutions and collaborated with the Kenya Model United Nations (KMUN) on a landmark study on the accountability

of international financial institutions (IFIs) and African fiscal sovereignty, strengthening advocacy on debt, austerity, and regressive taxation. A key institutional milestone was the finalisation of the SCUT Phase I and II evaluation, which documented how TJNA's partners delivered measurable change across Africa.

The evaluation covered the following partners: CRADEC (Cameroon), Forum Civil (Senegal), TOE (Tunisia), the East Africa Tax and Governance Network (EATGN; East Africa), the Centre for Trade Policy and Development (CTPD; Zambia), CISCLAC (Nigeria), SEATINI (Uganda and East Africa), the Ghana Integrity Initiative (GII; Ghana), and Policy Forum (Tanzania), covering the period from 2018 to 2022.

Success story: Tax experts advocated for gender-responsive and climate-smart tax systems at FTM session during ATI General Assembly

Recognising the urgent need for equitable fiscal systems that addressed social injustice and climate vulnerability, tax experts and advocates championed a greater focus on how tax systems affected women and the environment.

This call was made during the FTM session titled "Assessing the Fairness and Equitability of Tax Systems: Environmental and Gender Considerations," held on 24 July 2025, at the Addis Tax Initiative (ATI) General Assembly.

Co-organised by Oxfam, TJNA, and the ATI Secretariat, the session brought together tax experts, policymakers, and civil society leaders



from across Africa and beyond to explore how national tax systems could better serve the goals of fairness, equality, and sustainability.

Success story: Targeted advocacy secured USD 90 million boost for Liberia's public services



C SOs, such as Integrity Watch Liberia (IWL), remained at the forefront of efforts to influence national fiscal policies and ensure that public resources were allocated effectively for the benefit of citizens.

In an interview, Senator Francis Dopoh, a member of the Finance and Budget Committee, credited CSOs led by IWL for driving Liberia's 2025 budget increase to USD 880 million, up from USD 738 million in 2024. IWL used focused advocacy to spotlight hidden revenue opportunities, push tax reforms, and channel funds towards healthcare, education, and infrastructure. In partnership with parliamentary committees, IWL conducted key research on revenue losses from quarrying and sand mining, and on tax incentives in the extractive sector.

Their findings exposed massive tax leakages, including under-reported sales and revenue-losing tax waivers. One study led to the House of Representatives rejecting a questionable mining contract, and another reversed a USD 19 million tax waiver previously granted to a mining firm.

“Civil society advocacy played a key role in influencing Liberia’s 2025 national budget and strengthening accountability in public finance.”



Our 2025 Flagship Highlights

Anti-IFFs Policy Tracker



The Anti-IFFs Policy Tracker matured into a continental accountability tool in 2025. Building on earlier pilots, TJNA successfully completed country pilots in Ghana, Uganda, Côte d'Ivoire, and Liberia, marking the first effective deployment of the tracker in both Anglophone and Francophone Africa.

Synthesis reports for these countries were produced and officially launched during the 13th PAC 2025, held from 7 to 10 October in Johannesburg, South Africa, providing actionable insights and evidence for policy advocacy.

The tracker's findings were also formally presented at the AU STC Sub-Committee and Ministerial segments, elevating national anti-IFFs' performance into a continental policy conversation.

Despite this, progress in government engagement and technical capacity in participating countries reinforced the tracker's credibility as a practical mechanism for monitoring fiscal governance, tax enforcement, and illicit financial flows.

Success story: The African Union Commission, TJNA and ATAF officially launched the Anti-IFFs Policy Tracker at the PAC 2025



African governments, regional institutions, and civil society reached a new milestone in the continent's fight against IFFs with the official launch of the Anti-IFFs Policy Tracker tool. This took place during the 13th PAC in Johannesburg, South Africa, on 7–10 October 2025.

The Anti-IFFs Policy Tracker tool targeted government institutions working on illicit financial

flows, CSOs, and tax administration policymakers. Throughout the piloting phase, the Policy Tracker engaged a wide range of national actors, including Ministries of Finance, Revenue Authorities, Financial Intelligence Units, Central Banks, Anti-Corruption Agencies, Public Procurement and Concessions bodies, National Audit institutions, and CSOs, ensured that the tool captured the institutional landscape necessary for combating IFFs and strengthening accountability.

The official launch, on 8 October 2025, was graced by H.E. Thabo Mbeki, Former President of South Africa, and Chairperson of the HLP on IFFs from Africa. This launch signified a shared commitment to advancing transparency, accountability, and sustainable domestic resource mobilisation across Africa. IFFs continued to drain billions of dollars from African economies each year, undermining public service delivery and slowing progress towards the Sustainable Development Goals.

In the short term, the Anti- IFFs Policy Tracker pilot held in Liberia from 1–3 September 2025 yielded tangible institutional and collaborative outcomes. Notably, the pilot facilitated the establishment of an inter-agency coordination WhatsApp group aimed at strengthening

collaboration among government institutions engaged in combating IFFs. The platform brought together twenty-one representatives from key institutions, including the Central Bank of Liberia, the Financial Intelligence Agency, the General Auditing Commission, LEITI, and the Ministry of Finance and Development Planning. This platform enhanced real-time communication, information sharing, and coordination, demonstrating increased commitment to joint action to curb IFFs and improve domestic resource mobilisation.

Beyond Liberia, there was growing interest across the continent in the Anti-IFFs Policy Tracker. Several African countries requested support to roll out the tracker to assess their regulatory frameworks,

identify gaps and strengths, and inform reform priorities. In addition, countries that previously participated in the pilot expressed interest in undertaking reassessments using the tracker to evaluate progress in the implementation and adoption of recommended actions.

At the institutional level, some piloted countries initiated internal reviews of departmental structures, with adjustments made to units and job roles to explicitly incorporate responsibilities linked to post-pilot recommendations. These early actions signalled increasing ownership of the tracker findings and a move towards embedding IFFs reforms within existing governance and accountability frameworks.

5.2 Pan-African Conference on Taxation and Illicit Financial Flows (PAC)

African leaders advocated for urgent action on the fight against illicit financial flows in Africa at PAC 2025



African leaders urged the continent to adopt coordinated reforms to curb illicit financial flows during the 13th PAC, held from **7 to 10 October** Johannesburg, South Africa. This year's conference marked a defining moment in Africa's long journey to fight IFFs and advance tax justice.

Convened under the theme "Honouring a Legacy, Building a Future: A Decade of the HLP Report," the conference brought together over four hundred delegates, including policymakers, parliamentarians, oversight institutions, anti-corruption bodies, academics, think tanks, and

research institutions; as well as regional and international organisations and development partners. These diverse actors reflected on progress, assessed challenges, and charted a bold path forward.

In his opening remarks, H.E. President Thabo Mbeki reflected on the decade since the launch of the HLP Report in 2015. He reminded participants of the urgency and nature of illicit financial flows, emphasised that these outflows amounted to significant haemorrhaging of Africa's resources, undermined development, weakened governance, and perpetuated inequality. He stressed that addressing IFFs was not merely a technical exercise but a political and economic imperative for safeguarding Africa's sovereignty and financing its structural transformation.

During the conference, African governments, regional institutions, and civil society marked a major milestone with the launch of the Anti- IFFs Policy Tracker.

The tool supported government institutions, policymakers, and civil society by strengthening coordination, accountability, and oversight across key actors involved in tackling IFFs, including Ministries of Finance, Revenue Authorities, Central Banks, and anti-corruption bodies.

Launched by H.E. Thabo Mbeki, the Policy Tracker reflected a shared commitment to advancing transparency and domestic resource mobilisation. At a time when IFFs **continued** to drain billions from African economies, the tool provided a critical mechanism for tracking progress and driving more effective policy action.

PAC 2025 demonstrated TJNA's strong convening power by bringing together a diverse and influential community of practice spanning CSOs, national governments, regional and global institutions, academia, and research organisations. Across the three days (**Sessions 1–8**), the conference intentionally connected the HLP's legacy to forward-looking policy and implementation priorities, with Session 1 grounding discussions in a decade of learning from the HLP Report and its continuing relevance.



“Addressing illicit financial flows is not merely a technical exercise but a political and economic imperative for safeguarding Africa’s sovereignty and financing its structural transformation.”

- H.E. President Thabo Mbeki -

The active presence and engagement of HLP members provided political gravitas and reinforced continuity between past commitments and current reform efforts. Subsequent sessions advanced practical and strategic conversations on the Anti-IFFs Policy Tracker, global tax governance reforms, domestic resource mobilisation, and Africa's fiscal sovereignty, drawing participation from government officials, CSOs, academics, and researchers, alongside representatives from institutions such as UNCTAD, the African Union Commission, and other global and regional bodies.

Collectively, these sessions highlighted TJNA's unique role as a trusted platform capable of convening cross-sectoral actors, fostering intergenerational and multidisciplinary dialogue, and translating high-level political commitments into coordinated action aligned with Agenda 2063 and ongoing global tax reform processes.

5.3 African Parliamentary Network on Illicit Financial Flows and Taxation (APNIFTT)

APNIFTT legislators advocated for a decade of action to end illicit financial flows from Africa



African legislators reaffirmed their collective commitment to combating IFFs and promoting tax justice, marking the beginning of a new decade of political will and action to reclaim the continent's economic sovereignty.

This renewed resolve was formalised during the 10th continental conference of the APNIFTT, held in Johannesburg, South Africa, under the theme “A Decade of Combating Illicit Financial Flows and Advancing Tax Justice: Reflection, Innovation, and Political Will.”

The conference, convened under the coordination of the TJNA, brought together Members of Parliament from African countries, alongside representatives from civil society, academia, and development partners.

The conference marked ten years since the establishment of APNIFTT, a network that became one of Africa's most influential parliamentary platforms advancing fiscal justice and accountability.

The 2025 APNIFTT Continental Meeting was notably strengthened by the participation of serving and former APNIFTT member-ministers, whose dual experience in parliament and the executive enriched strategic discussions on combating illicit financial flows.

Collectively, the ministers framed IFFs as both a historical and contemporary governance challenge, emphasising strong institutions, people-centred fiscal reforms, and unified African action. Their interventions highlighted that tax and financial transparency reforms were ultimately about improving livelihoods, strengthening accountability, and safeguarding public resources—often requiring political courage to advance measures that may not have been immediately popular.

Drawing on their executive responsibilities, the ministers highlighted the importance of legislative tools, regional solidarity, and emerging digital innovations to enhance oversight, while demonstrating how APNIFTT membership equipped leaders to raise difficult but necessary policy issues in pursuit of long-term public interest and economic justice.

TJNA also co-organised targeted MP training sessions in Burundi, Liberia, Tanzania, and Mozambique, equipping parliamentarians with technical knowledge on contract scrutiny, fiscal oversight, and the governance of extractive-sector concessions. In Liberia, for instance, MPs were supported in reviewing agreements with major corporations, including ArcelorMittal and Firestone, strengthening accountability and ensuring revenue-maximising reforms.

Success Story: Burundian parliamentarians advocated for urgent measures to curb IFFs and protect Africa's future



Acknowledging the critical need to secure Burundi's future and drive Africa's prosperity, parliamentarians called for immediate and decisive action against IFFs, money laundering, and terrorism financing.

This call was made during the Awareness Workshop on the Role of Parliamentarians in Combating Money Laundering and Terrorist Financing, held on 5 and 6 May 2025 in Bujumbura, Burundi.

Co-organised by the Association of Burundian Parliamentarians (ABP), TJNA's APNIFFT and SecFin Africa, the workshop brought together over 30 Burundian parliamentarians alongside key national institutions, ranging from the Financial Intelligence Unit (FIU) to the judiciary and the Burundian Revenue Authority. Journalists and CSOs also joined the conversation, reinforcing the need for collective responsibility and transparency.

Success Story: APNIFFT Executive Council charted a new course for Parliamentary action on IFF

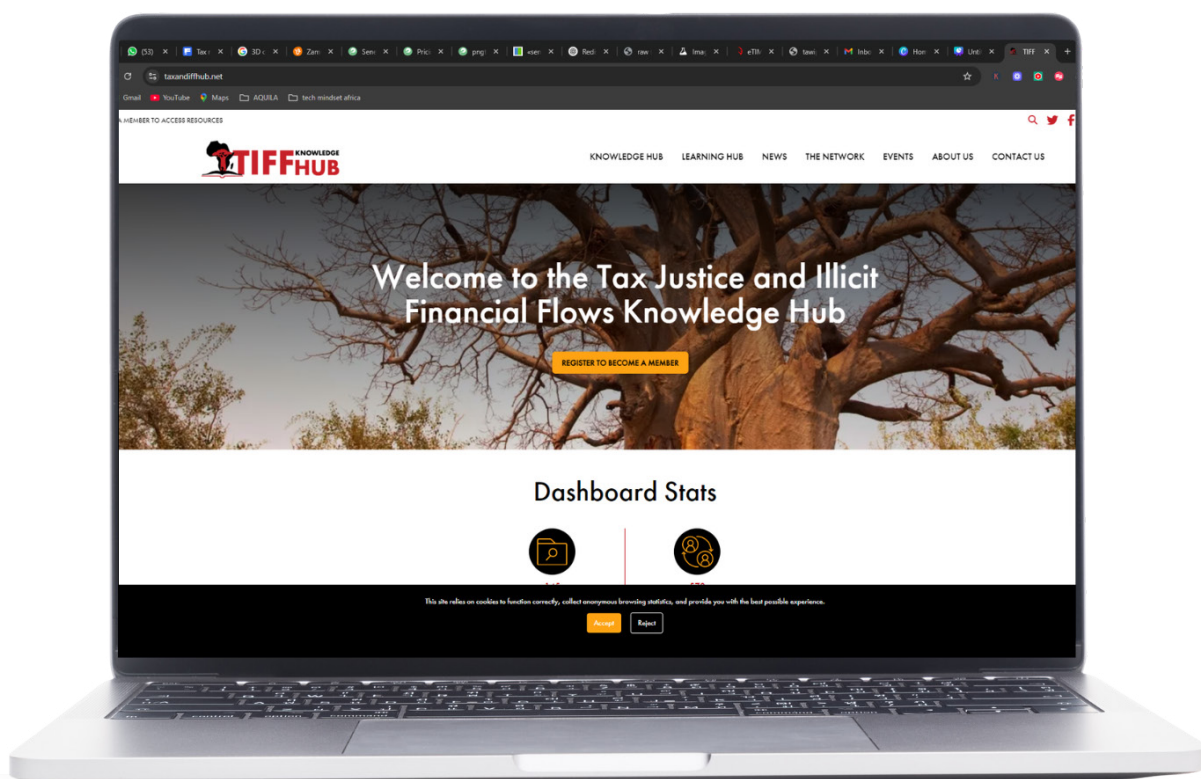


The APNIFFT executive council resolved to enhance the quality and impact of its work at the national, regional, and continental levels, shifting from numerical expansion to deepening legislative influence and governance reforms.

This was agreed during the APNIFFT Executive Council Meeting held in Cape Town, South Africa, from 6 to 7 February 2025, where members reflected on the network's achievements over the past decade and strategised on the next phase of parliamentary action against IFFs and debt sustainability.

The meeting was organised by APNIFFT, TJNA, and the African Forum and Network on Debt and Development. It provided a platform for parliamentarians and partners to align on key global priorities, including preparations for the Fourth International Conference on FfD4, the UN Tax Convention process, and opportunities presented by South Africa's G20 presidency.

5.4 The Tax and Illicit Financial Flows Knowledge Hub (TIFF Hub)



In 2025, the TIFF Hub significantly scaled its outreach, knowledge-sharing efforts, and platform functionality. The Hub strengthened its community of practice by onboarding key partners and stakeholders, attracting over six hundred members, and curating 150 knowledge products. This included engagement with sixteen journalists and institutions such as SEATINI, RHAP, CTPD, and KMUN.

This expansion enhanced the diversity of contributors and improved the visibility of African-led research on tax justice and IFFs. The platform also advanced its accessibility through translation efforts and the development of user-friendly knowledge products.

Platform enhancement remained a priority, with investments in improving user experience and technical infrastructure. The Hub expanded its repository by curating policy briefs, research papers, and advocacy tools while strengthening

“With more than 600 members and 150 curated knowledge products, the TIFF Hub strengthened Africa’s community of practice on tax justice and illicit financial flows.”

collaboration among researchers, CSOs, and policymakers. These improvements positioned the Hub as a dynamic knowledge management and advocacy platform rather than a passive repository.

Success story: Kenya Model United Nations (KMUN)



The TIFF Hub actively participated in the 24th Session of the KMUN held in Nairobi, which attracted over 1,000 attendees. The event focused on the contributions of international financial institutions to sustainable economic growth and development in African countries.

Discussions were framed around a critical question that examined the impact of these institutions on African sovereignty, their legal accountability under international law, and their broader development role. This discourse proved particularly relevant in light of the June 2024 Gen Z-led protests, during which public scrutiny of multilateral financial institutions intensified.

During the event, high-level dignitaries, including H.E. Kalonzo Musyoka and Hon. Amb. Dr. Monica Juma, attended the opening ceremony, which set the tone for robust deliberations. The Hub contributed through a practical demonstration that showed participants how to access resources across the Knowledge Hub, Learning Hub, and Network.

Additionally, TJNA hosted an exhibition booth where participants engaged in one-on-one discussions, gaining insights into tax justice



1000+

“Engaging more than 1,000 participants, the TIFF Hub demonstrated the power of knowledge sharing in advancing tax justice advocacy.”

advocacy and opportunities for collaboration. The engagement enhanced awareness of the Hub and strengthened youth participation in fiscal policy discussions.

Success story: Inaugural Tax Moot Court Competition



The TIFF Hub supported the inaugural Tax Moot Court Competition held at Jomo Kenyatta University of Agriculture and Technology (JKUAT), which brought together seven law schools. The competition created a platform for emerging legal scholars to engage with complex tax justice issues, particularly those related to illicit financial flows, tax avoidance, and fiscal governance. It also contributed to building a pipeline of young professionals equipped with the analytical and advocacy skills required in the tax justice space.

Through this engagement, the Hub positioned itself as a knowledge partner in legal and academic spaces, promoting the integration of evidence-based research into legal training. Participants were exposed to real-world tax policy challenges and encouraged to apply legal reasoning to address gaps in domestic and international tax systems. The competition further fostered critical thinking, research skills, and the practical application of tax law concepts.

The initiative also strengthened collaboration between academia and civil society, ensuring that future legal practitioners were better prepared to contribute to equitable tax systems. This

“The Tax Moot Court Competition equipped the next generation of legal professionals with the knowledge and advocacy skills needed to advance tax justice in Africa.”

engagement reinforced the Hub’s role in capacity-building and its commitment to nurturing the next generation of tax justice advocates across Africa.

Success story: TJNA called for a fair and just global tax system at the 6th African Philanthropy Conference



In July 2025, the TIFF Hub was showcased at the 6th African Philanthropy Conference held in Cairo, Egypt, under the theme of multilateralism and the future of global cooperation in financing Africa's development. The conference convened policymakers, civil society actors, and thought leaders to explore African-led solutions to financing challenges. TJNA used this platform to advocate for a fair and inclusive global tax system.

TJNA's Executive Director, Ms. Chenai Mukumba, highlighted structural inequities in global taxation, noting that Africa loses approximately USD 90 billion annually through illicit financial flows. She emphasised the need to shift taxing rights to the United Nations to ensure a more equitable system, especially in the digital economy. The TIFF Hub and the Anti-IFFs Policy Tracker were showcased as flagship tools supporting African-led research, policy tracking, and accountability.

The exhibition booth facilitated onboarding of over twenty-five participants onto the Hub while promoting key publications on IFFs, tax incentives, and regional tax harmonisation. These engagements stimulated dialogue on policy gaps



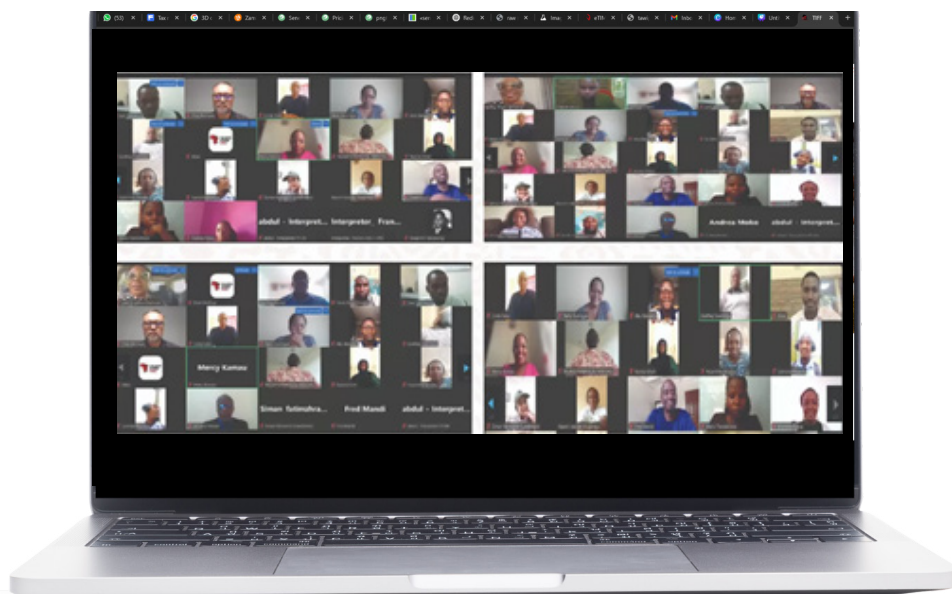
The estimated amount of money lost in Africa every year to IFFs, underscoring the urgent need for a fairer and more inclusive global tax system.

and advocacy strategies. Overall, the conference strengthened the Hub's visibility, enhanced advocacy capacity, and reinforced TJNA's leadership in shaping Africa's tax justice agenda.

5.5 International Tax Justice Academy (ITJA)

Success story:

Over 25 African journalists gained skills to promote equitable global tax rules at the 2025 Tax Justice and IFFs Journalists' Training



Over 25 African journalists gained skills to promote equitable global tax rules during the 2025 Tax Justice and IFFs journalists' virtual training.

Organised by TJNA, the virtual training ran from 4 March to 10 April 2025. Its goal was to enhance the skills of African journalists in covering tax justice, IFFs, and their broader impact on development and governance across the continent.

The in-depth training brought together African business and investigative journalists, providing them with the tools, knowledge, and networks necessary to effectively report on tax justice and IFFs, critical yet often overlooked issues in Africa.

The training took place within the context of mounting financial pressure - from climate shocks and deepening debt to widespread revenue loss due to profit shifting and illicit financial flows. As Africa's economies strive for sustainable development, the role of journalism in shaping public opinion, driving policy discourse, and holding institutions and accountable had never been more important

"More than 25 African journalists were equipped with the knowledge, tools, and networks to strengthen reporting on tax justice and IFFs."

Across twelve sessions, journalists gained not only theoretical knowledge but also practical tools and skills they could immediately apply in their reporting. Participants unpacked various topics essential for strengthening their reporting on tax justice and IFFs.

ITJA Advanced Level Training

Between 15 April and 7 May 2025, the ITJA delivered its Advanced Level Training Course, marking the final phase of a structured three-tier capacity-building programme, following the Foundation (2023) and Intermediate (2024) levels. The training was conducted through a

hybrid format, combining virtual sessions with an intensive in-person workshop hosted at the Future Africa Campus at the University of Pretoria. The programme was delivered under the theme “Building the Next Generation of Tax Justice Champions.”

Africa’s Tax Justice Champions Completed the Final Phase of the International Tax Justice Academy Programme



From foundational principles in 2023 to advanced strategies in 2025, the ITJA advanced-level training marked the final chapter of a three-tier capacity-building journey that began with a mission to elevate African tax justice voices.

Organised by TJNA, in collaboration with the GTPC and the ATI, under the theme: Building the Next Generation of Tax Justice Champions, the advanced-level training concluded in Pretoria, South Africa, following a blend of virtual and in-person sessions.

The programme brought together tax justice actors from across Africa, including CSOs, academia, media, tax professionals, and policymakers to deepen their expertise and sharpen their capacity for policy influence at both regional and global levels.

“The ITJA advanced-level training marked the culmination of a three-year journey to strengthen Africa’s tax justice leadership.”

In her opening remarks, TJNA’s Partnerships and Institutional Learning Manager, Nelly Busingye, reflected on the journey that began in 2023 and commended the participants and partners for their unwavering commitment.



6

Strengthening TJNA Institutionally

6.1 Overview



In 2025, TJNA made significant strides in strengthening its institutional capacity to deliver on its expanding pan-African mandate in fiscal justice. With membership having grown to fifty-three following the onboarding of organisations such as the Centre for Democratic Development, the African Centre for Energy Policy, the International Bureau of Fiscal Documentation, Centre for Studies in African Taxation, and the African Forum on Public Health, TJNA further consolidated its role as a leading continental convener.

The organisation continued to enhance its governance structures, organisational systems, and programme delivery mechanisms to ensure greater efficiency, accountability, and impact.

Strong internal governance was demonstrated through the successful coordination of Executive Council meetings, as well as mid-year and end-of-year staff engagements, which ensured organisational alignment and strengthened accountability. TJNA also deepened its community of practice by supporting flagship member-led programmes, including the Strategic Case Unit

“Growing to fifty-three members, TJNA expanded its continental reach while strengthening collective capacity for research, advocacy, and policy influence.”

on Tax, the Extractives Tax Forum, and the Tax and Transfer Pricing Academy, thereby enhancing collective capacity for research, advocacy, and policy influence across the network.

6.2 Regional and Global Partnerships



At the regional and global levels, TJNA strengthened strategic partnerships with key institutions, including the AU, the ATAF, and the UNECA. These collaborations created a strong platform for advancing coordinated African engagement in global tax processes, particularly the United Nations Tax Convention negotiations.

Through these partnerships, TJNA contributed to aligning technical and political positions, amplifying African perspectives, and strengthening the continent’s collective voice in shaping a more equitable international tax system.

6.3 Human Resources and Administration

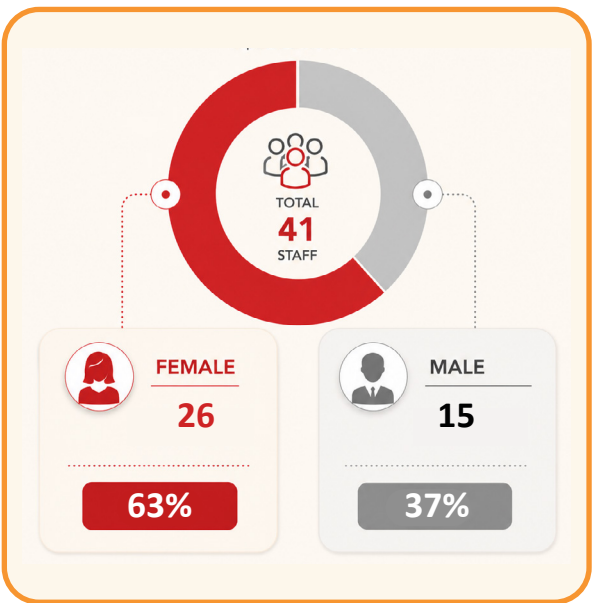


Talent acquisition and recruitment

Over the year, the Human Resources function prioritised culture change initiatives centred on inclusivity, accountability, and staff well-being. These efforts contributed to the preservation of institutional knowledge and organisational values, supporting TJNA’s long-term impact and effectiveness. Notably, these interventions led to improved staff retention, with turnover reduced from 20% in 2024 to 13% in 2025.

In parallel, the organisation strengthened its internal safeguards through the implementation of key policies aimed at protecting staff and promoting a safe and supportive work environment. These measures further reinforced accountability, transparency, and overall organisational integrity.

Staff demographics

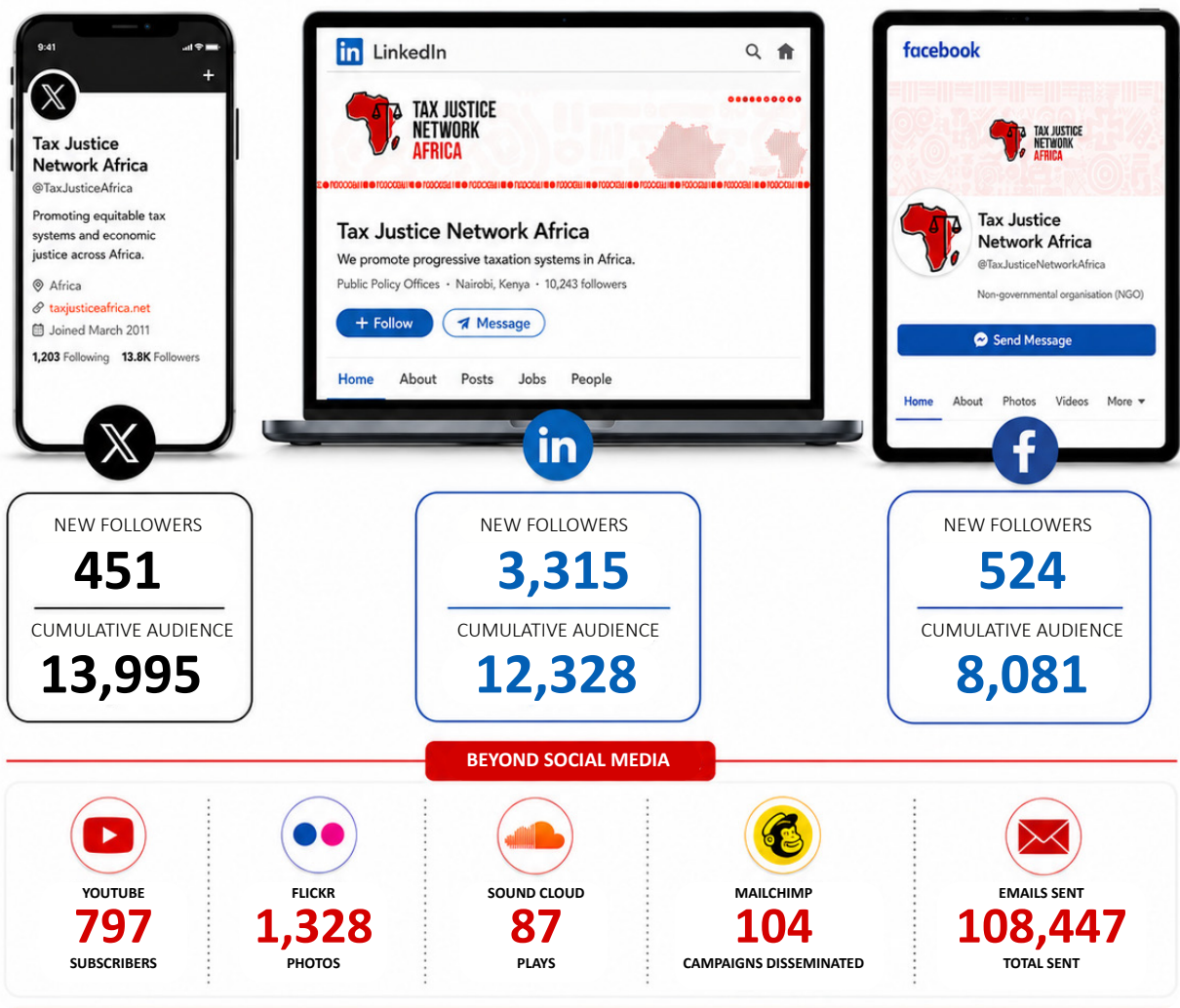


6.4 Amplifying impact



In 2025, TJNA continued the implementation of its 2023–2026 communications strategy, aimed at strengthening its positioning as a key partner in the fight against illicit financial flows and the promotion of tax justice across Africa. A central focus of the strategy was the continued integration of metrics to systematically measure the effectiveness and impact of communication and outreach efforts.

6.5 TJNA social media 2025





Financial Report 2025

Financial Performance: 2025 vs 2024



TOTAL INCOME

KES 904.3m

+5.7%
from 2024



TOTAL EXPENSE

KES 845m

-11.2%
from 2024



SURPLUS AFTER TAX

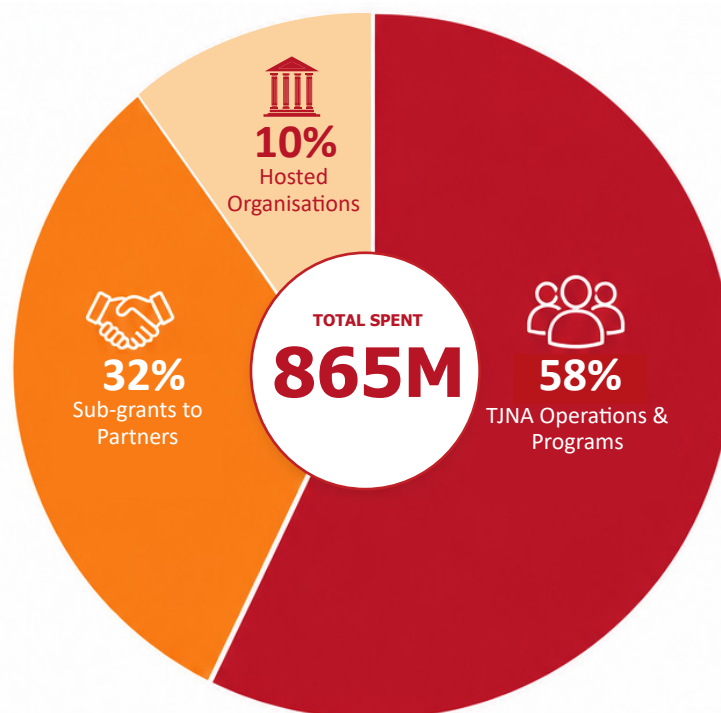
KES 27.9m

+5.7%
Recovery from
KES 129.8m deficit

Metric (KES millions)	2025	2024	Movement
 Total Income	904.3	855.4	+48.9
 Total Expenses	865.0	974.2	-109.2
 Surplus / (defecit) after tax	27.9	(129.8)	+157.7

The positive result reflects lower expenditure across operations and a significant recovery in other income, particularly foreign exchange movements, compared to the KES 148.9m unrealised exchange loss recorded in 2024.

2025 Expenditure Analysis & Composition



■ TJNA Operations & Programs ■ Sub-grants to partners ■ Hosted Organisations

Expenditure Category	Amount (KES)	%
 TJNA Operations & Programs	502,721,656	58%
 Sub-grants to Partners	277,658,843	32%
 Hosted Organisations	84,710,255	10%
TOTAL ANNUAL EXPENDITURE	865,090,753	100%

SUMMARY



Programmatic Focus
58% of resources utilized for direct pan-African advocacy and research initiatives.



Partner Empowerment
Nearly one-third of the budget disbursed to support regional network members.



Strategic Hosting
Effective management of hosted organisations ensures institutional stability and growth.



8

Our Supporters in 2025

act:onaid
denmark

 **AKINA MAMA
WA AFRIKA**



**African Population and
Health Research Center**

**Gates
Foundation**



**Business & Human Rights
Resource Centre**

**christian
aid**

**DANISH
INSTITUTE FOR
HUMAN RIGHTS**



Diakonia
People Change the World



**Financial
Transparency
Coalition**

**Ford
Foundation**

giz Deutsche Gesellschaft
für Internationale
Zusammenarbeit (GIZ) GmbH



**GLOBAL
ALLIANCE
FOR TAX
JUSTICE**



**WILLIAM + FLORA
Hewlett
Foundation**

Hivos
people unlimited



Ministry for Foreign
Affairs of Finland

**Nawi
SGBV**



Norad

OAK
FOUNDATION



OPEN SOCIETY
FOUNDATIONS



SEATINI

Strengthening Africa in World Trade



The African Women's
Development and
Communication Network



AFRICAN WOMEN'S
DEVELOPMENT FUND

Stiftelsen
VÆREKRAFT



TWN Africa
Third World Network Africa



Women's Environment
& Development Organization

Wellspring
Philanthropic Fund



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