

GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

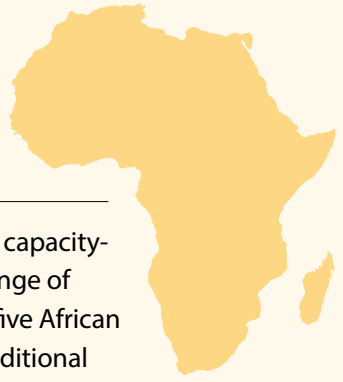
Tax Transparency in Africa 2023

Africa Initiative Progress Report

*At a
Glance*



Tax transparency in Africa *at a glance*



The Africa Initiative has developed and expanded its capacity-building activities to ensure transparency and exchange of information (EOI) benefit African countries. In 2022, five African countries reported identifying EUR 76.6 million of additional revenues (tax, interests and penalties) through EOI, the highest amount since the launch of the Africa Initiative in 2014. These latest figures bring the total revenues identified by African countries as a result of EOIR*, other offshore tax investigations, AEOI*-related voluntary disclosure programmes and the use of data automatically exchanged to at least EUR 1.69 billion since 2009.

1.7
billion EUR
(USD 1.8 billion)
of additional revenue identified since 2009

* EOIR: exchange of information on request | AEOI: automatic exchange of financial account information.

37 Members of the Africa Initiative



Donors and partners of the Africa initiative

Partners: African Development Bank Group (AfDB), African Tax Administration Forum (ATAF), African Union (AU) Commission, *Cercle de Réflexion et d'Échange des Dirigeants des Administrations Fiscales (CREDAF)*, Commonwealth Association of Tax Administrators (CATA), International Finance Corporation (IFC), West African Tax Administration Forum (WATAF) and World Bank.

Donors: European Union, France, Germany, the Netherlands, Norway, Senegal*, Switzerland, United Kingdom.

Africa in the Global Forum

- 20 African countries have joined the Global Forum since 2014.
- 37 African countries are members of the Global Forum, they make up 22% of its membership.
- AU Commission, ATAF, AfDB and WATAF are observers

69%
of African countries are members of the Global Forum

Capacity building in figures in Africa in 2022

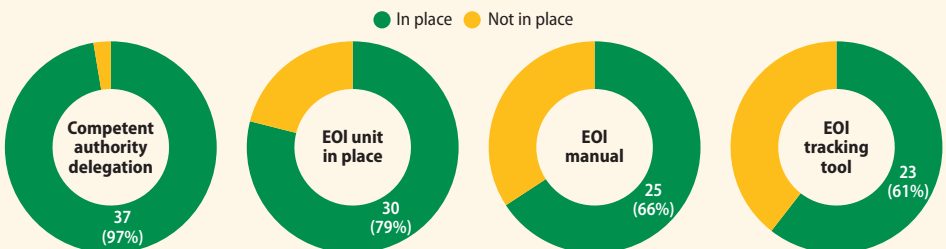
- The induction programme for 15 countries were advanced.
- 14 members received tailored support.
- 4 non-members received pre-membership support.
- 15 training events were held with the participation of 1 170 officials from 34 members and 3 non-members.
- 27 officials from 13 African countries participated in the 2022 edition of the Train the Trainer Programme and held 21 local trainings for 433 tax officials in their respective countries.
- 8 female officials from 8 African members participated in the first edition of the Women Leaders in Tax Transparency programme.
- 9 African members joined the Global Forum's Information Security Management network.

* Contribution of the Resource Mobilisation and Investment Attractiveness Institutional Support (PAIMRAI) Project piloted by the Ministry of Finance and Budget of Senegal and supported by the African Development Bank.

Implementation of exchange of information in Africa in 2022

Most African members have set up the core elements for effective EOI. Work is ongoing with the recent members to fill the gap.

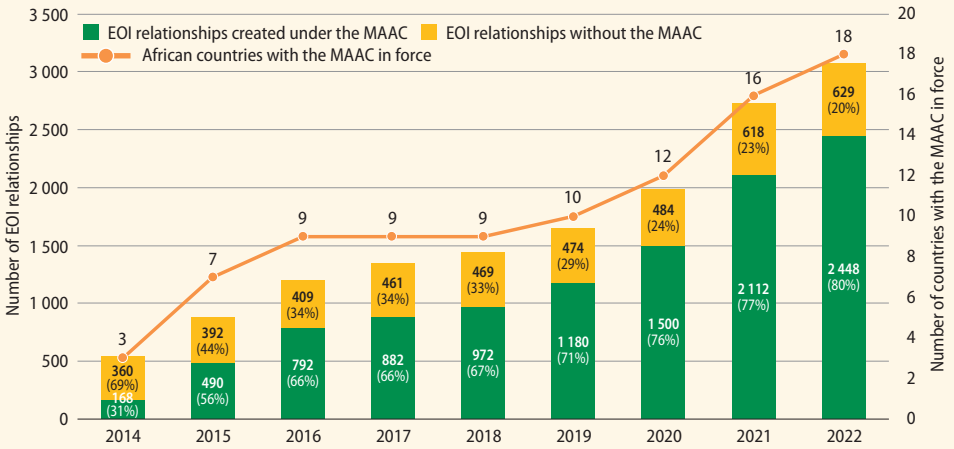
Share of countries giving low, medium and high priority to EOI



Expanding exchange of information relationships

EOI relationships are expanding, with more African countries joining the Convention on Mutual Administrative Assistance in Tax Matters (MAAC) and bringing it into force. Eighteen African countries have the MAAC in force (+2 compared to 2021). Africa’s EOI network has reached over 3 070 EOI relationships (agreements in force), of which 80% are EOI relationships created under the MAAC.

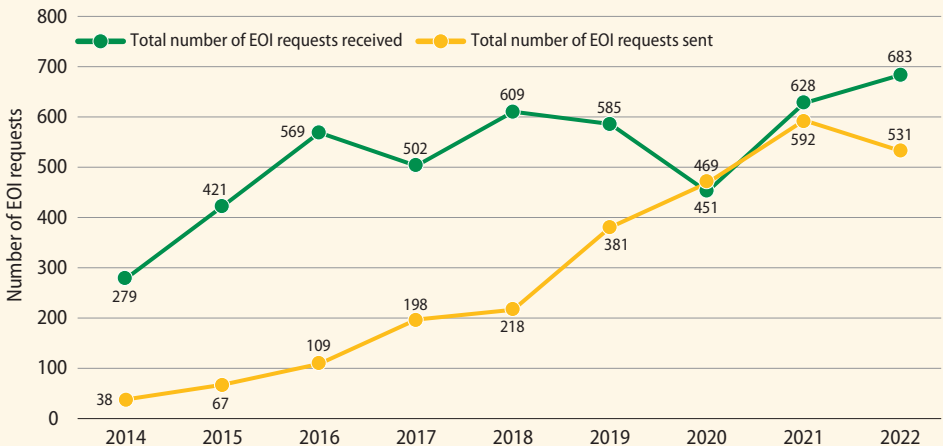
Number of exchange of information relationships in force established by African countries since 2014



Requests for information sent and received by African countries in 2022

African countries made a total of 531 EOI requests in 2022. Although this represents a decline from the 592 requests sent in 2021, the gap between requests sent and received is narrower than pre-2020 levels. While the number of requests sent dropped, the number of incoming EOI requests rose 9% to 683 in 2022, from 628 in 2021. Most African countries are still behind their potential and more efforts need to be put into the operationalisation of EOI.

Requests for information sent and received by African countries since 2014

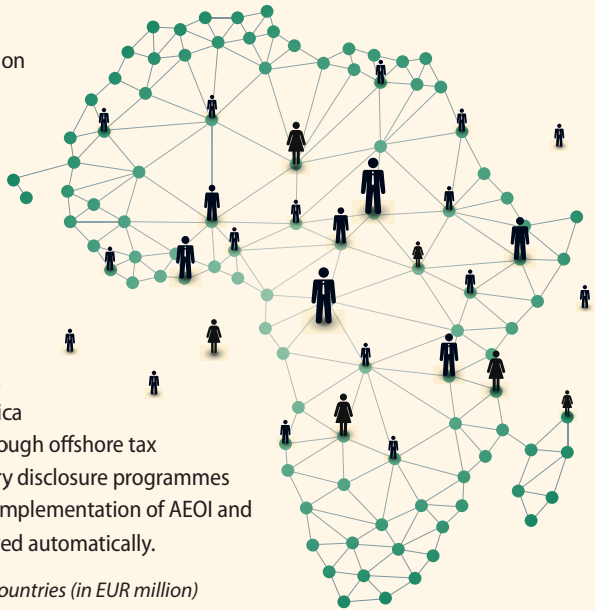


Implementation of automatic exchange of financial account information in Africa

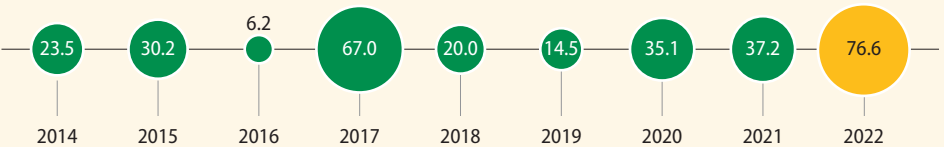


Revenue identified in 2022

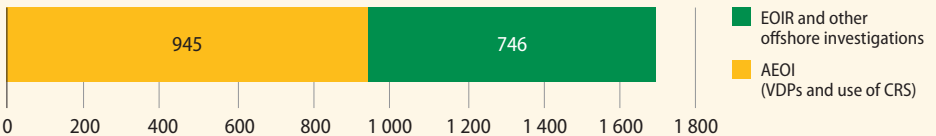
African countries reported EUR 66 million in additional taxes as a result of EOI requests sent in 2022, a 47% increase on the EUR 37.2 million reported in 2021. In addition, one African country identified EUR 10.6 million in additional revenue using CRS data. In total, five African countries reported identifying at least EUR 76.6 million, the highest figure since the launch of the Africa Initiative in 2014. This brings the total revenue gains from EOI in Africa since 2009 at over EUR 1.69 billion, through offshore tax investigations including EOIR, voluntary disclosure programmes (VDPs) launched in the context of the implementation of AEOI and making effective use of the data received automatically.



Yearly EOI revenues identified by African countries (in EUR million)



Total since 2009 (in EUR million): 1 692



Financial contributions provided by:



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