



The Role of African Countries in Defining New Global Tax Rules

We the representatives of civil society organizations, faith-based organizations, the 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.

Cognizant 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 financial architecture.

Expressing concerns over the power imbalances and the ever-widening economic injustice between the Global south and Global North.

Recognizing that the current international financial, 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 realization of human rights, deepening inequalities which heavily affect marginalized groups including women, girls, youth, children, racialized communities and other marginalized and impoverished communities.

Emphasizing 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, exclusionary, 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 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 SDGs and enabling countries to fulfill 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 incognizant of the needs of the most marginalized 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 financial, debt, trade, and 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. Prioritizing 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 organizations 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, mobilize, and rally citizens, members of parliament, media, youth and faith-based organizations, 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. Working on expanding the circle of partners engaged in this advocacy process and keeping ourselves abreast of the process through regular convenings.