

REIMAGINING THE MBEKI REPORT FOR A NEW GENERATION

**How the Youth for Tax Justice Network is Advancing
Africa's Fight Against Illicit Financial Flows**



In 2015, the Mbeki Panel on Illicit Financial Flows (IFFs) unveiled a truth that shook the continent: Africa was losing over \$50 billion every year through illicit financial flows, all these are resources that could have transformed education, health, and infrastructure. Reports by the United Nations Economic Commission for Africa (UNECA), UNCTAD and TJNA in recent years have underscored that these amounts are even higher in 2025. The report did more than expose a crisis; it offered a roadmap for reclaiming Africa's wealth and strengthening domestic resource mobilization.

A decade later, that call for action still resonates, but it now meets a generation ready to act. The Youth for Tax Justice Network (YTJN) represents this renewed energy. It demonstrates the work young people are doing to advance the Mbeki Report's vision through advocacy, policy dialogue, and youth-led campaigns that push for greater transparency, fair taxation, and accountability across Africa and beyond.

This publication showcases how YTJN is translating the Mbeki Panel's recommendations into real impact, from mobilizing youth voices in continental and global policy spaces to influencing debates on tax cooperation and financing for development. It underscores that young people are not only witnesses to Africa's fiscal challenges, but key drivers of its solutions.

Reimagining the Mbeki Report for a new generation is, therefore, a declaration of continuity and courage, which remains a reminder that the struggle against illicit financial flows is inseparable from the struggle for justice, equity, and sustainable development. Through YTJN's leadership, a new generation is not just inheriting the vision of the Mbeki Report; it is bringing it to life.



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About the Mbeki Report

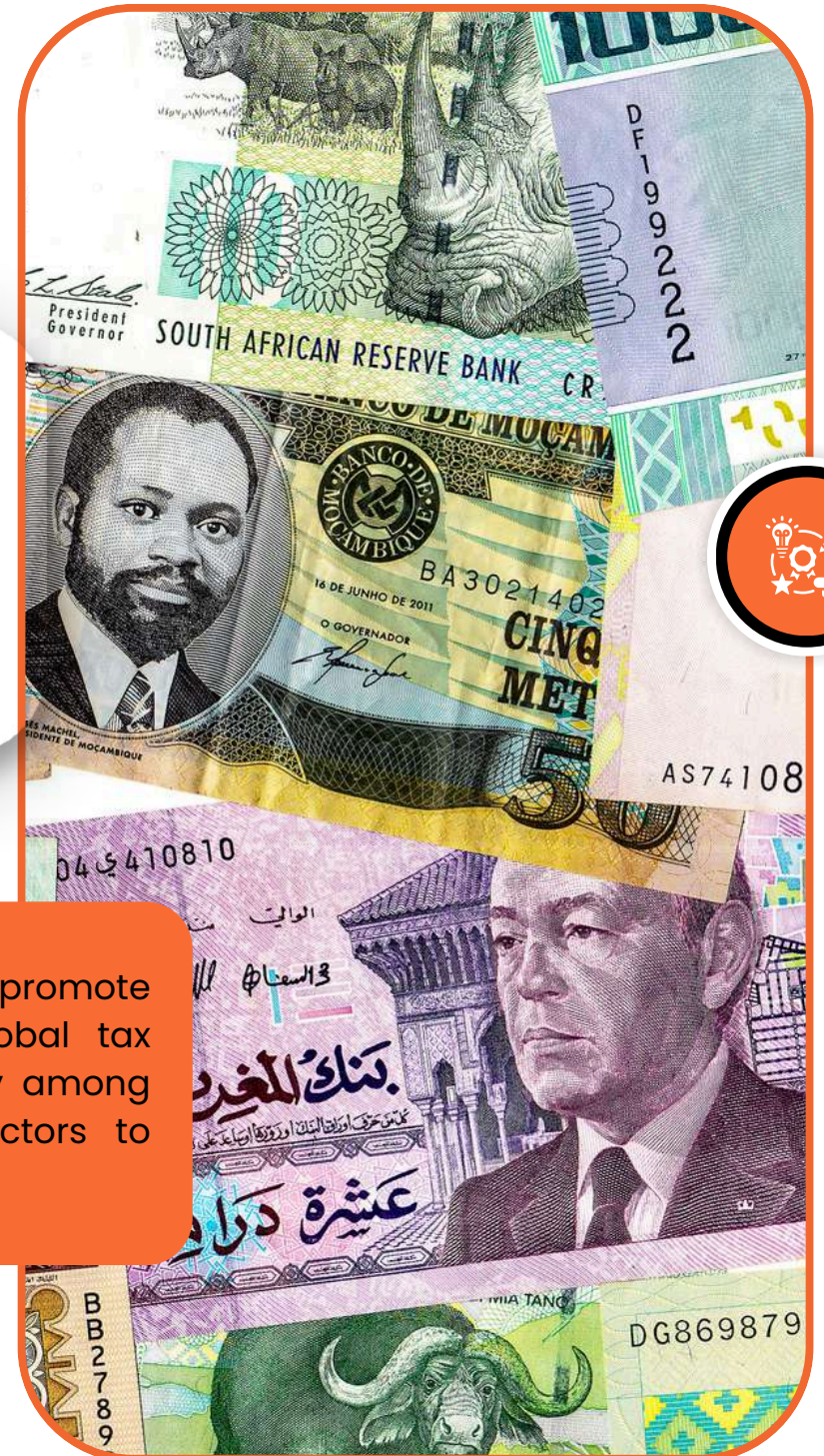
The Mbeki Report on Illicit Financial Flows (IFFs), published in 2015 revealed that Africa loses over \$50 billion annually through tax evasion, trade misinvoicing, corruption, and profit shifting by multinational corporations. These losses severely weaken domestic revenue mobilization, deepen inequality, and limit governments' ability to fund essential services such as education, healthcare, and infrastructure.

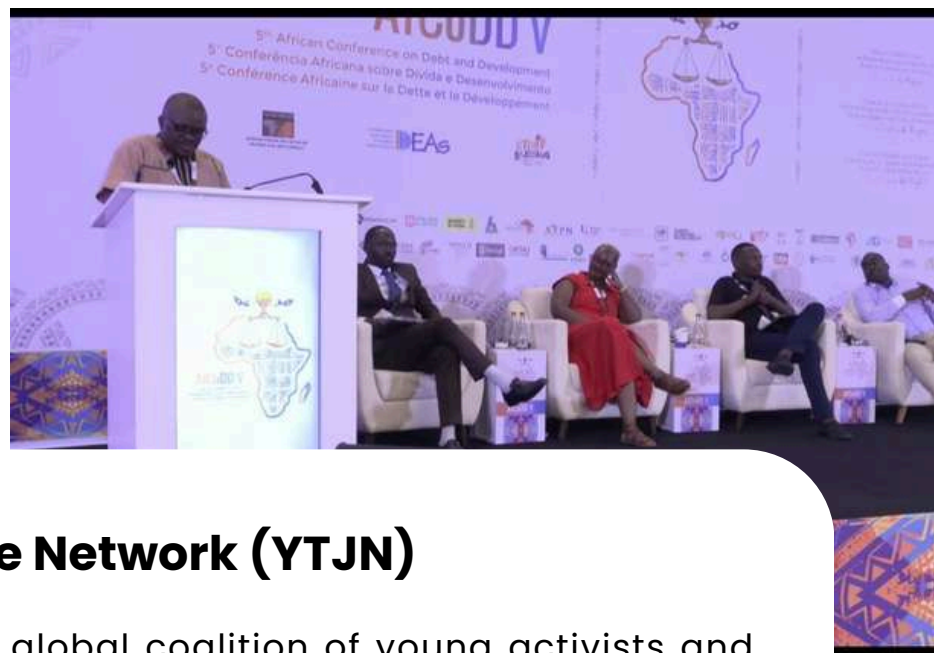
Track it!
STOP IT! Get it!®



Illicit Financial Flows

The report called for urgent reforms to promote financial transparency, establish fairer global tax systems, and ensure greater accountability among both African leaders and international actors to safeguard Africa's development resources.





About the Youth for Tax Justice Network (YTJN)

The Youth for Tax Justice Network is a global coalition of young activists and advocates committed to promoting fair, transparent, and accountable tax systems. The network empowers youth to engage in policy debates, advocate for progressive taxation, and challenge practices like corporate tax avoidance and illicit financial flows that deprive countries of resources for education, healthcare, and climate action.

Through capacity-building, research, campaigns, and participation in international forums, members amplify youth voices in shaping domestic and global tax policies. By linking tax justice to development, equity, and intergenerational fairness, the network ensures that youth perspectives are central to building sustainable and inclusive economies.





Youth for Tax Justice Network Redefining Africa's Renewed Fight Against Illicit Financial Flows



THE 2026-2031 NATIONAL YOUTH MANIFESTO

YOUTH AS DRIVERS OF A MODERN

NATIONAL YOUTH AND CHILDREN'S CLIMATE CHANGE STATEMENT - UGANDA 2025



Recommendation One: Strengthen Political Will and Governance

Secured UN Framework Convention on International Tax Cooperation (UNFCITC) Terms of Reference approval through oral and written submissions.

Influenced Uganda's Domestic Revenue Mobilization Strategy and Contributed to National Youth Manifestos in Uganda, Kenya, and Tanzania.

Co-convened a local youth conference that influenced Uganda's COP30 position, and Participated in Uganda's Climate Finance Technical Working Group.

Advocated for the Youth Service Bill in Taita Taveta County, Kenya.

Recommendation Two: Enhance Tax and Customs Capacity



In the Uganda Tax Procedures Code (Amendment) Bill 2025, the government is proposing that a national identification number (NIN) issued by NIRA is used as a tax identification number (TIN).

It is also proposing that a registration number issued by URSB in the case of a company is used as its TIN.

The rationale is to widen the tax base and increase revenue mobilization.



Advocated for the rationalization of tax incentives in Uganda's FY 2023/24 national budget.

Backed the Tax Procedures Amendment Code Act 2025, introducing NIN/BRN as Tax Identification Numbers (TINs) to help widen Uganda's tax base.

Supported Ministry of Finance, Planning and Economic Development (MoFPED) consultations for the establishment of Uganda's first Tax Ombudsman.

Contributed to the launch of the African Parliamentarians Network Against Corruption (APNAC) Burundi Chapter to strengthen parliamentary oversight on curbing illicit financial flows.

Recommendation three : Improve Contract Negotiation and Resource Governance

Called for effective taxation of the extractive sector in the UN Framework Convention on International Tax Cooperation (UNFCITC) Terms of Reference.



Supported Transparency International Kenya's advocacy efforts in Burundi to strengthen mineral contract oversight through the African Parliamentarians Network Against Corruption (APNAC).



Recommendation four – Promote Transparency in Financial Systems

- Championed Uganda's ratification of the Convention on Mutual Administrative Assistance in Tax Matters (2023).
- Lobbied for the establishment of beneficial ownership registers across five key Ugandan laws, including the Companies Act, Partnerships Act, and Trustees Incorporation Act, among others.



Recommendation five – Curtail Trade-Based IFFs



- Highlighted trade mispricing and misinvoicing in UN Framework Convention on International Tax Cooperation (UNFCITC) Terms of Reference submissions.
- Mobilized 1,000+ youth to debate and advocate for enhanced pre-shipment inspection and post-clearance audit mechanisms to strengthen trade transparency.

● Recommendation six – Combat Corruption and Criminal IFFs

- Co-founded the Burundi Chapter of the African Parliamentarians Network Against Corruption (APNAC) on 11 March 2022.
- Advanced Financing for Development (FfD4) commitments in Seville 2025, advocating measures to curb corrupt borrowing and illicit lending.



Recommendation seven – Engage Civil Society and Media



Mobilized over 1,000 youth through debates, writing competitions, grassroots engagements, and social/traditional media campaigns to advance fiscal justice awareness.

1000+

Youths Mobilized



Presented the Global South Youth Statement at the second session of the UN Framework Convention on International Tax Cooperation (UNFCITC).

Engaged youth at the grassroots level on climate finance mobilization, allocation, and utilization, promoting transparency and accountability in climate-related public spending.

Recommendation eight – Foster Regional and Global Cooperation

- Participated in the UN Ad Hoc Committee sessions (August 2024) and Financing for Development (FfD4) negotiations (July 2025), contributing youth perspectives to global tax and financing dialogues.
- Forged a partnership with Botswana Watch to advance Public Financial Management (PFM) reforms across the Southern African Development Community (SADC) region.
- Influenced the AfCFTA Protocol on Women and Youth in Trade to harmonize incentives and promote inclusive cross-border trade opportunities.



Recommendation nine – Monitor and Evaluate Progress

- Produced advocacy briefs on Uganda's 2025 tax amendments, highlighting the impact on youth and the link between fiscal policy and development outcomes.
- Issued regular policy updates on UN Framework Convention on International Tax Cooperation (UNFCITC) and Financing for Development (FfD4) negotiation milestones to keep stakeholders informed and engaged.



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