

# PAN-AFRICAN CONFERENCE ON FIGHTING IFFs IN AFRICA

*“From Words to Actions”*

15-17 March 2023 (Tunis, Tunisia)

Draft Annotated Agenda

Wednesday, 15th March 2022

8 :30 – 09 :00

Registration of participants

09 :00 – 10 :30

Official Opening ceremony

Welcome Remarks

Minister of Foreign Affairs of Tunisia

Statements

- H.E Jutta Urpilainen, European Commissioner for International Partnerships, European Commission
- Representative from Federal Ministry of Economic Cooperation and Development (Germany) BMZ (TBC)
- H.E Teemu Sepponen, Ambassador of the Finnish Embassy in Tunisia
- Representative of the Country Director of the GIZ Office in Tunisia
- H.E Dr. Sidi Ould TAH, Director General of the Arab Bank for Economic Development in Africa (BADEA)
- H.E. Thabo Mbeki, Former President of the Republic of South Africa & Chair of the High-Level Panel on Illicit Financial Flows in Africa (TBC)
- H. E. Olusegun Obasanjo, Former President of the Federal Republic of Nigeria & Chair of the Coalition for Dialogue on Africa (CoDA) Executive Board (TBC)

Opening Statements

- H.E. Moussa Faki Mahamat, Chairperson of the African Union Commission (TBC)
- H.E Kais Saïed, President of the Republic of Tunisia (TBC)

Press Conference  
Group Photo

10 :30-11 :30

**High Level Panel Discussion on the theme “From Words to Action”**

**Keynote Speaker:** Hon. Irene Ovonji-Odida, Member of the HLP on IFFs and FACTI Panel (TBC)

**Moderator:** Minister of Finance Tunisia (TBC)

**Panelists:**

- Hon. Ken Ofori-Atta, Minister for Finance and Economic Planning of Ghana (TBC)
- Prof Kevin Chika Urama, Vice President and Chief Economist Economic Governance and Knowledge Management (TBC)
- Hon. Ms. Oulimata Sarr, Minister of Economy, Planning and Cooperation, Senegal (TBC)
- Mr. Logan Wort, Executive Secretary, African Tax Administration Forum (TBC)

11 :30– 12 :30

**Discussion Panel 1: Development and Current initiatives on IFFs**

According to the Report of the High-Level Panel on Illicit Financial Flows (IFFs) from Africa,<sup>1</sup> indicates that, the value of total aggregated illicit outflows surged from approximately USD 4 billion in 1990 to USD 50 Billion in 2015. UNCTAD (2020)<sup>2</sup> estimates capital flight is valued at USD 88,6 billion per annum. In view of the negative consequences of this phenomenon on the economic growth of African countries and on the achievement of the objectives of the African Union Agenda 2063 and United Nations 2030 Agenda, it is important to recall the extent of this scourge before identifying some initiatives that have been taken to curb IFFs and achievements. Therefore, in addition to a brief presentation of the scale and impact of IFFs in Africa, this first panel will also take stock of current initiatives and progress in the fight against IFFs in Africa. The aim is to identify the bridges between actions in order to obtain better results in the fight against IFFs. Moreover, this panel will officially launch a European initiative whose objective is to support Africa in combating Illicit Financial Flows (IFFs) and Transnational Organized Crime (TOC), based on a holistic and coordinated approach.

**Moderator:** Mr. Maurice Ochieng, Programme Manager, GIZ GFG (TBC)

**Panelists:**

- H.E. Amb. Albert Muchanga, Commissioner for Economic Development, Trade, Tourism, Industry and Minerals (TBC)
- Mr. Antonio Pedro, Acting Executive Secretary, United Nations Economic Commission for Africa (UNECA) (TBC)
- Mr. Paul Williams, Director for Governance, open Societies and Human Rights, United Kingdom.
- Representative from European Union (TBC) TEI IFF and TOC
- Representative from France (TBC) TEI IFF and TOC
- Mrs. Ulla Andrén, Head of Regional Development Cooperation in Africa, Embassy of Sweden to Ethiopia
- H.E Teemu Sepponen, Ambassador of the Finnish Embassy in Tunisia
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12 :30 – 13 :30

**Lunch**

1 AU/ECA Conference of Ministers of Finance, Planning and Economic Development, 'Report on High-Level Panel on Illicit Financial Flows from Africa', 2015, p.2015. p.57

2 UNCTAD (2020). "Tackling Illicit Financial Flows for Sustainable Development in Africa", Economic Development In Africa Report 2020, PDF, [https://unctad.org/system/files/official-document/aldcafrica2020\\_en.pdf](https://unctad.org/system/files/official-document/aldcafrica2020_en.pdf), accessed 19 June 2021



13:30 – 14:30

**Discussion Panel 2: IFFs Prevention- AFROSAI-E**

*In view of the complexity of the recovery of funds from IFFs, it is undeniably necessary to initiate actions upstream. These actions focus on prevention mechanisms through awareness raising and, above all, the establishment of mechanisms to monitor financial movements as well as the creation of strong and independent institutions in charge of the fight against corruption. However, one of the major challenges for African countries is the coordination and harmonization of responses to IFFs at national and regional levels. In some cases, there is overlap between the different agencies involved in the fight against corruption, money laundering, drug enforcement and other illicit economic and financial activities, while in other cases their roles are not clearly defined and delineated. The low level of collaboration within public institutions and with private institutions somewhat hinders the ability of countries to effectively prevent IFFs. Therefore, the exchanges and discussions organized around this panel discussion should allow on the one hand to have a regional perspective of the challenges that hinder the prevention of IFFs and on the other hand for countries to share their experiences on the appropriate mechanisms to curb these challenges.*

**Moderator:** Edmond B Shoko (Esq.), Technical Manager, AFROSAI-E

**Panelists**

- Ms. Nancy Gathungu, Auditor General, Supreme Audit Institution (SAI) of Kenya
- Mr. Maxwell Ogentho, Director Technical Services, SAI Uganda
- Ms. Munira Ali, Ag. Secretary, East African Association of Anti-Corruption Authorities (EAAACA)

14:30 – 15:00

**Health Break**

15:00-16:00

### Discussion Panel 3: Tax Transparency and the fight against IFFs

*Tax evasion corruption and money laundering, all key components of IFFs are closely interconnected and thrive where transparency is low. Fortunately, the unprecedented improvements in global tax transparency and exchange of information (EOI) have changed the tax evasion landscape and created new opportunities in the fight against cross-border tax evasion as well as other forms of IFFs. In particular, the availability of, access to, and the exchange of information on bank accounts and the legal and beneficial owners of companies, partnerships, trusts, foundations and other types of legal entities and arrangements prevent their misuse for tax evasion, corruption, money-laundering and other illegal purposes. This session will discuss the role of tax transparency and EOI, including beneficial ownership transparency in the fight against tax evasion and other IFFs. The exchanges will allow for perspectives from African countries and an African FATF Styled Regional Body, with the objective of demonstrating how tax transparency and EOI is one of the concrete and effective solutions to the issue of IFFs.*

#### Moderator

Dr. Adam B. Elhiraika, Director, Macroeconomics and Governance Division, United Nations Economic Commission for Africa (TBC)

#### Panelists

- Mr. Philip Kokou Tchodie, Commissioner General of the Togolese Revenue Office (OTR), Co-chair of the Africa Initiative **OR** Mr. Edward Kieswetter, Commissioner, South Africa Revenue Service (SARS), Co-chair of the Africa Initiative (TBC)
- Ms. Zayda Manatta, Head of the Secretariat of the Global Forum on Transparency and Exchange of Information for Tax Purposes (TBC)
- Mr. Edwin W. HARRIS Jr., Director General of the Intergovernmental Action Group against Money Laundering in West Africa (GIABA) (TBC)
- Mr. Adel Chouari, Director General of the National Register of Enterprises, Tunisia (TBC)

16:00-17:00

**Discussion Panel 4: IFFs Investigation and Prosecution**

*Investigation and Prosecution of IFFs requires adequate legislation and the development of financial investigation skills among anti-corruption actors. Therefore, during the discussions on this topic, it will first be discussed what actions can be taken to support national judicial, police authorities and law enforcement to introduce innovative investigation methods and to collaborate with each other in order to achieve better results in the fight against IFFs. In a second step, issues related to the challenges of cross-border cooperation at regional level will be addressed.*

**Moderator:** Prof. Abdou Aziz Daba Kebe, Head of Public Law Department, Cheikh Anta Diop University of Dakar

**Panelists:**

- Mr. Abdi A. Mohamud, Deputy CEO and Director of investigation, Ethics and Anti-Corruption Commission of Kenya (TBC)
- Mr. Nestor MBOU, National Commission for the fight against Corruption and Illicit Enrichment (TBC)
- Mrs. Nancy GATHUNGU, Auditor General, SAI Kenya (TBC)
- Mr. Ibrahima FALL, permanent secretary of OFNAC, National Office for the fight against fraud and corruption of Senegal (TBC)

18 :00 – 21 :00

**Welcome Dinner**

Thursday, 16<sup>th</sup> March 2022

09:00 – 10:00

**Discussion Panel 5: Resource Mobilization: Protecting African Tax Bases**

*MNEs have, for too long, been able to arrange their affairs to achieve low effective tax rates through aggressive planning structures and the use of tax havens, and, in some cases, through excessive tax incentives offered by our own countries. As African countries continue to wrestle with low tax collection and ever-increasing revenue demands, particularly as the continent recovers from the pandemic, it is critical to address this issue. It should not be the case that the highly profitable large businesses keep profits that belong to countries – and their people. In this regard, ATAF has drafted a Suggested Approach to Draft Domestic Minimum Top-up Tax Legislation to assist African countries that wish to enact a DMTT. It would allow implementing ATAF members to impose an additional tax up to an effective rate of 15% on subsidiaries of large MNEs operating in their country that are benefiting from low tax outcomes due to receiving tax incentives.*

**Moderator:** Mr. Hamza Ali, Senior Manager, Edelman Smithfield (TBC)

**Presentation:** Mr Anthony Munanda, African Tax Administration Forum

**Panelists:**

- Dr Aboubakar Nacanabo, Minister of Finance, Ministry of Economy & Finance, Burkina Faso (TBC)
- Mr. Mamadou Hott, Minister of Finance, Ministry of Economy, Finance and Planning, Senegal (TBC)
- Mr Felix Nkulukusa, Secretary to the Treasury, Ministry of Finance and National Planning, Zambia
- Ms. Mary Baine, Deputy Executive Secretary, African Tax Administration Forum (TBC)

10:00 – 10:30

**Break**



10:30 – 11:30

**Discussion Panel 6: Asset Recovery**

*Downstream, the main objective of the fight against Financial Flows is the repatriation or recovery, as far as possible, of funds and assets of which the continent has been deprived. To do this, it is necessary to obtain the cooperation of the states of destination of the funds, which are for the most part developed countries with a low tax burden or where tax havens are located. The process of tracing, freezing, confiscating and returning the stolen assets to their country of origin is usually a complex and lengthy one, involving multiple jurisdictions and often complicated by technical, legal or political barriers. Mechanisms exist at the regional level (CAPAR) and at the international level to facilitate the repatriation of funds. The HLP has also highlighted some success stories by some African countries in this sphere. The discussions in this panel will therefore aim to share experiences and tips to succeed in this.*

**Moderator:** Retired Judge Aaron Ringera

**Panelists:**

- Hon. Justin Muturi, EGH, Attorney General Republic of Kenya (TBC)
- Ms. Patience Zanelie Chiradza, Director Political Affairs, Peace and Security (PAPS)(TBC)
- Oluyinka Akintunde Representative Independent Corrupt Practices and Other Related Offences Commission (ICPC)
- Mu’Azu UMAR Director, Policy and Research Inter-Governmental Action Group Against Money Laundering in West Africa (GIABA)
- Hon. Nirere Madeleine CHIEF OMBUDSMAN, Chair- Executive Committee Eastern Africa Association of Anti-Corruption Authorities (EAAACA)/ Office of the Ombudsman, Rwanda

11:30 – 12:30

**Discussion Panel 7: A multi-pronged approach to tackling tax avoidance, evasion and criminality**

*International tax systems must adapt to tackle tax avoidance, evasion and a broad range of tax and related crimes, in many cases facilitated by professional enablers, which pose a threat to the strategic, political, and economic interests of African countries. In today’s increasingly borderless world, countries cannot combat these issues alone, so global cooperation is vital. Effectively addressing these problems requires robust legal and institutional frameworks and effective co-operation between tax administrations and other law enforcement authorities. This session will discuss global efforts to eliminate tax avoidance, including work on the taxation of the digital economy and African proposals to ensure African countries benefit from the recently agreed global minimum tax on MNEs; and second, fighting tax and related crimes, including capacity building work, the UNDP-OECD Tax Inspectors Without Borders initiative and the “Oslo Dialogue”, an international effort to promote ‘whole of government’ approaches to fighting tax crime through standard setting, sharing of best practices, and capacity building.*

**Moderator:** Ms. **Grace Perez-Navarro**, Director, OECD Centre for Tax Policy and Administration (confirmed)

**Panelists**

- Mr. **Gaël Perraud**, Co-chair of the OECD/G20 Inclusive Framework on BEPS and Director of European and International Taxation at the French Ministry of Economy, Finance, and Industrial and Digital Sovereignty (confirmed)
- Mr. **Anthony Munanda Mathyela**, Senior Specialist, African Tax Administration Forum (TBC)
- Mr. **Edward Kieswetter**, Commissioner, South African Revenue Service (TBC)
- Ms. **Kalale Mambwe**, Project Manager, Tax Inspectors Without Borders (confirmed)
- Mr. **Mohamed Guzani**, Head of the Brigade des investigations et de la lutte contre l'évasion (BILEF), Tunisia (TBC)
- Mr. **Githii Mburu**, Commissioner General Kenya Revenue Authority (TBC)

12:30 – 13:30

**Lunch**

13:30 – 14:30

**Discussion Panel 7: Managing Illicit Financial Flows (IFFs) Risk: Applying the environment, social, and governance (ESG) Framework to Curb IFFs**

The environment, social, and governance (ESG) is becoming increasingly important to curb IFF. African countries have an obligation to stay informed, to communicate, and to be active participant in shaping the future course of mitigating IFF through a sound ESG strategy. In this panel, our panelists will collectively address this interplay between ESG and IFF that are of critical importance to all the stakeholders. The focus of this panel will be: i) To clarify the underlying concepts of ESG ii) To determine metrics for ESG measurement and applications in IFFs mitigation iii) Explain the connection between ESG and IFFs iv) Explain how individual components of ESG enable stronger risk management and curb IFFs and v) Propose an ESG IFFs framework that African countries can implement.

**Moderator:** Mr. Djamel Ghrib, Director, Economic Development, Integration and Trade

**Panelists:**

- Ms. Kathy Nicolaou-Manias, Independent IFF Technical Advisor (TBC)
- Prof. Samir Trabelsi, Academic Researcher, Economist and Professor of Accounting and Governance at the Goodman School of Business of Brock University (TBC)
- Prof. Ines Chaieb, Associate Professor of Finance at University of Geneva & the Swiss Finance Institute (SFI) (TBC)
- Mr. Aslan Berjeb, Business lawyer, Tunisia (TBC)

14:30 – 15:30	<p><b>Discussion Panel 8: Contribution of Citizens and Private sector</b></p> <p><i>In identifying the actors that play an important role in the proliferation of IFFs in Africa, private sector companies have often been singled out as the main culprits, particularly through the practice of transfer pricing (mostly multinationals). The Civil Society Organizations (CSOs) are doing their best to denounce these phenomena, despite their weak structure, poor access to information and often a limited capacity to analyze and understand international financial exchanges. Therefore, the establishment of a credible and effective mechanism to fight against illicit financial flows on the continent cannot be done without the involvement of these essential stakeholders.</i></p> <p><b>Moderator:</b> Stephanie Mutisya, Project Coordinator &amp; Policy Officer, African Organization of Public Accounts Committees (AFROPAC) (TBC)</p> <p><b>Panelists:</b></p> <ul style="list-style-type: none"> <li>• Mr. Logan Wort, Executive Secretary, African Tax Administration Forum (TBC)</li> <li>• Ms. Chennai Mukumba, Policy Research and Advocacy Manager, African Tax Justice Network (TBC)</li> <li>• Hon. Warren Mwambazi, National Assembly, Zambia (TBC)</li> <li>• Mr. Emmanuel Dogbevi, Journalist (TBC)</li> </ul>
15:30 – 18:00	<p><b>Drafting of the Conference Report and Declaration</b></p>

Friday, 17<sup>th</sup> March 2022

09:00-10:00

**Adoption of the conference’s recommendations**

**Facilitator:** H.E. Amb Albert Muchanga, Commissioner for ETTIM (TBC)

*In order to frame the final exchanges and above all to be able to retain relevant actions, the following prospective questions could guide the discussions: How can we learn from our mistakes and good experiences of others? Is there any proper mechanism of collaboration between rich countries, that offer tax heaven, and African countries from which resources are pooled to fight IFFs? What can be improved? From this conference, what kind of strategies can be implemented, going forward, to substantially reduce IFFs from Africa? How can all stakeholders synergize to ensure the cooperation and collaboration are effectively used?*

10:00 –11:00

**Closing ceremony**

- H.E. Moussa Faki Mahamat, Chairperson of the African Union Commission (TBC)
- H.E Kaïs Saïed, President of the Republic of Tunisia (TBC)

11:00 – 14:00

**Tour Visit of Tunis**

14:00 – 15:00

**Lunch**