



**14th PAN-AFRICAN CONFERENCE
ON ILLICIT FINANCIAL FLOWS AND TAXATION**



OUTCOME STATEMENT

THEME

**Advancing a Transformative
Tax Justice Agenda for Africa**

Terrou-Bi, **Dakar** Senegal **30 Sep-2 Oct 2026**



1. Preamble and shared purpose

We, the participants of the 14th Pan-African Conference on Illicit Financial Flows and Taxation, gathered in Dakar, Senegal, from 30 September to 2 October 2026, under the theme “Advancing a Transformative Tax Justice Agenda for Africa”, reaffirm our commitment to advancing tax justice as an instrument of economic liberation, social justice and structural transformation. Our shared conception of tax as a tool for structural development has become more urgent than ever as Africa confronts rising debt costs and shrinking fiscal space. Compounding these pressures, Africa continues to lose substantial resources annually to illicit financial flows (IFFs), eroding domestic resource mobilisation and limiting resources available to meet growing development financing needs.

As representatives of national governments, regional and continental institutions, tax administrations, civil society and academia, we recognise that tax justice and action against IFFs are essential to Africa’s fiscal sovereignty and development.

Our shared ambition is an Africa whose wealth benefits its people through fair tax systems, stronger cooperation, and accountable public spending.

2. Our shared assessment

Recognising that persistent IFFs, profit shifting, unsustainable debt burdens, harmful tax competition and extractive economic structures undermine Africa’s capacity to retain its wealth, expand domestic value addition and finance its development;

Further recognising that inequalities in the international financial architecture constrain Africa’s fiscal space and influence over decisions affecting its development, underscoring the need for fairer and more inclusive global tax governance;

Acknowledging that Africa’s natural resource wealth must translate into equitable public revenues, domestic value addition and economic diversification through transparent and accountable governance, fair fiscal regimes, and regional cooperation;

Affirming that taxation must spur sustainable development, incentivise domestic value addition, reduce inequality and strengthen public services, requiring both fair tax-system design and effective implementation;

Mindful that Africa requires an additional US\$194 billion annually to achieve the Sustainable Development Goals (SDGs) by 2030, we recognise that well-designed health taxes are an emerging tax policy instrument within the broader tax system reforms that can support domestic resource mobilisation and advance broader public health and development objectives through evidence-based and coherent tax policies;

Reaffirming our support for the ongoing negotiations on the United Nations Framework Convention on International Tax Cooperation and underscoring the importance of coordinated African engagement in shaping a more inclusive global tax architecture;

Declaring that domestic resource mobilisation must reflect the ability to pay and avoid placing disproportionate burdens on households, small enterprises and vulnerable populations, especially women;



Asserting that people's wellbeing, public health, gender equality and environmental sustainability must guide Africa's fiscal and development choices, and that fair taxation strengthens the social contract by improving accountability, public trust and legitimacy of public institutions.

3. Our shared priority actions

Having considered the evidence, shared experiences, and outcomes of the deliberations, we noted that:

- 3.1. Fair and development-oriented tax systems are essential for reducing inequality, advancing gender equity, promoting industrialisation, and safeguarding African countries' taxing rights. Reviewing ineffective tax incentives and aligning tax policy with domestic value addition, productive investment, and regional economic integration are essential to driving structural transformation.
- 3.2. Well-designed health taxes should be prioritised as an emerging tax policy option to expand fiscal space while improving public health outcomes. Effective taxation of harmful products, including emerging tobacco and nicotine products, alcohol and sugar-sweetened beverages, should be supported by robust regulation, transparency, and accountability frameworks. Such measures can generate additional revenue, reduce health-related costs, and contribute to broader sustainable development objectives.
- 3.3. Reform of the international financial architecture remains essential, as international tax, trade and investment rules continue to be shaped with limited African influence, constraining the policy space needed for industrialisation and development. The ongoing negotiations on the UN Framework Convention on International Tax Cooperation present an opportunity to reform international tax governance, secure a fair allocation of taxing rights and effective taxation, and ensure that multinational enterprises pay taxes in African countries where they generate income. Coordinated African engagement among policymakers, civil society, African academia, and the media, supported by cooperation between finance ministries, tax administrations, and diplomatic missions, is critical to advancing these priorities and strengthening Africa's voice in global economic governance.
- 3.4. Curbing IFFs requires stronger interagency cooperation, data integration, beneficial ownership transparency and cross-border information exchange to identify hidden assets, trace illicit flows, and recover lost revenue. Leveraging digital technologies and artificial intelligence can strengthen the detection of trade misinvoicing, tax evasion, and abusive profit shifting when supported by reliable data, skilled personnel, and cooperation among relevant authorities. Connecting IFFs measurement to policy action, including through the Anti-IFFs Policy Tracker, can help identify reform priorities and monitor implementation.
- 3.5. Advancing inclusive fiscal governance and accountability requires meaningful public participation in tax, budget, and public debt decision-making. This remains limited, particularly for women and young people. Persistent gaps in transparency and accountability across revenue collection, tax expenditures, budgeting and public spending constrain effective citizen scrutiny and oversight. These challenges weaken parliamentary and public oversight, undermine equitable service delivery, and reduce public trust in fiscal governance and resource allocation.

- 3.6. Progress towards pan-African feminist taxation is undermined by heavy reliance on consumption taxes and inadequate public services, which place a disproportionate burden on women. These conditions exacerbate inequalities linked to unpaid care work, which remains largely invisible in fiscal policy.
- 3.7. Advancing resource sovereignty and tax justice requires African countries to strengthen natural resource governance so that extraction, including of critical and strategic minerals, generates equitable public benefits and supports structural transformation. Priorities include transparent contracts and beneficial ownership, effective transfer pricing oversight, stronger enforcement against IFFs and review of tax incentives that erode public revenue without delivering development benefits. Aligning fiscal regimes with national industrialisation strategies, domestic value addition and regional cooperation can help Africa retain a greater share of its resource wealth. Revenues should support public services, climate resilience and just energy transitions, with meaningful participation, protection of community rights, and accountability to women and mining-affected communities.

4. Our shared commitments

We commit, through our respective mandates and partnerships, to advancing the following priorities:

4.1. Combating IFFs through evidence-based reforms

We commit to collaborating to translate evidence on IFFs into targeted and actionable policy reforms, drawing on insights generated through the Anti-IFFs Policy Tracker. As the Tracker moves into its continental rollout phase, we will support countries in assessing their anti-IFFs ecosystems through a whole-of-government approach and implementing reforms in their priority areas.

4.2. Advancing fair taxation and development financing

We commit to collaborating in advancing equitable and efficient tax systems by promoting reforms that align with the ability-to-pay principle and phasing out tax incentives that do not deliver measurable public value. We will support evidence-based policymaking on tax expenditures, debt sustainability, and health taxation to strengthen domestic resource mobilisation while protecting essential public services.

4.3. Advancing health taxes for equity, revenue and structural transformation

We commit to collaborating in strengthening policy coherence between finance and health authorities by promoting the use of tax simulation and evidence-based policy tools to inform the design and implementation of health taxes. We will strengthen regulation of harmful products, safeguard public policymaking from undue industry influence, and position health taxes as a strategic tool for structural transformation, domestic resource mobilisation and improved public health outcomes.

4.4. Strengthening public engagement and accountability

We commit to collaborating in strengthening inclusive and informed public participation in tax and public finance debates. We will promote accountability by tracking and publicly reporting progress on commitments made through this conference. We will also advance evidence-based advocacy and cross-sector collaboration to support fair taxation, strengthen domestic resource mobilisation, and address harmful tax practices and industry interference.

4.5. Advancing African interests in international tax and financial governance

We commit to collaborating in supporting stronger, coordinated African engagement in the negotiations on the UN Framework Convention on International Tax Cooperation. Through our respective mandates and partnerships, we will advocate for reforms that secure a fair allocation of taxing rights and ensure effective taxation, including by ensuring that multinational enterprises pay taxes in the African countries where they generate income.

4.6. Advancing natural resource sovereignty and development

We commit to collaborating in promoting stronger natural resource governance policies, including resource contracts and fiscal regimes that secure Africa's mineral sovereignty, strengthen independent verification of the quantities and value of resources extracted and exported, and protect affected communities and the environment. We will advocate for the mobilisation and retention of African sources of capital to support Africa's development priorities, and for tax frameworks that incentivise domestic value addition and strengthen Africa's position in global value chains.

4.7. Advancing gender-responsive and feminist taxation

We commit to collaborating in advancing a pan-African feminist approach to taxation that promotes fair taxation of wealth and multinational enterprises while strengthening investment in accessible, quality public services and social protection. We will advocate for gender-responsive tax policies informed by sex-disaggregated data and the meaningful participation of women and feminist organisations in fiscal decision-making.



5. Closing and adoption

We express our sincere appreciation to the Government and people of Senegal, the conference hosts, organisers and partners for their hospitality and contribution to this gathering.

We reaffirm our collective resolve to ensure that Africa's wealth serves its people and that tax justice advances economic liberation, equitable development and structural transformation. We undertake to carry forward these commitments through ongoing policy dialogue, peer learning, knowledge sharing and monitoring of progress, supported by coordinated action and mutual accountability.

Adopted in Dakar, Senegal, on 2 October 2026, at the 14th Pan-African Conference on Illicit Financial Flows and Taxation.



Co-convenors





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