

The Place Of Africa In The Shift Towards Global Tax Governance:

Can the taxation of the digitalised
economy be an opportunity for more
inclusiveness?

2019

AFRICAN TAX ADMINISTRATION FORUM PAPER



**AFRICAN TAX
ADMINISTRATION FORUM**

**FORUM SUR
L'ADMINISTRATION
FISCALE AFRICAINE**

ABSTRACT

The paper provides an overview of the current international tax governance landscape and inroads towards inclusiveness. It argues that although the governance process is transparent, efforts to establish a true international tax governance through the Inclusive Framework for BEPS Implementation (IF) are foiled by challenges hampering African countries to participate on an “equal footing.” It posits that setting international standards in the relatively new field of the taxation of the digitalized economy would be a natural test of a successful implementation of a framework in which international tax governance is conducted on an expanded multilateral basis, away from a “club structure” type of governance where initiatives are carried out and standards are set by a selected few, to an extended multilateral tax governance structure characterized by a broader distribution of leadership roles and responsibilities. Only such a structure would be seen by developing countries, and African countries in particular, as a driving force for increasing participation, inclusiveness and implementation of international tax reforms.

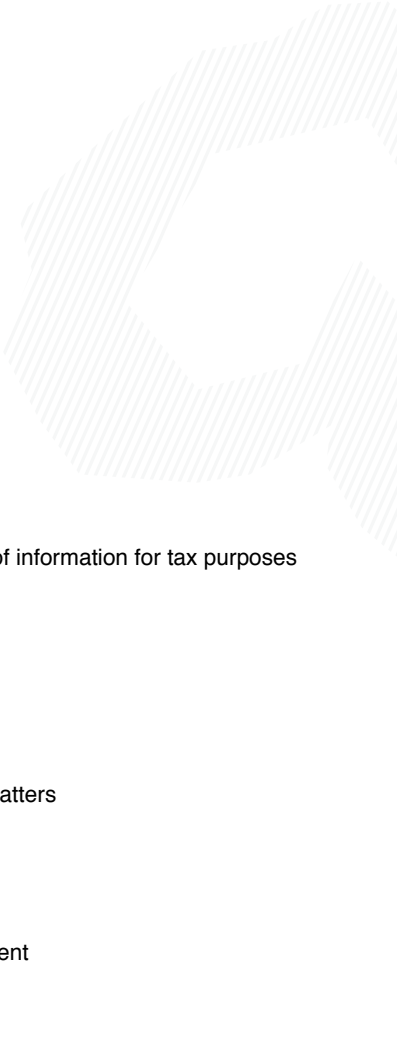
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LIST OF ABBREVIATIONS AND ACRONYMS



AEOI:	Automatic exchange of financial account information
AfDB:	African Development Bank
ATAF:	African Tax Administration Forum
ATAF CBT TC:	ATAF Cross Border Taxation Technical Committee
ATAIC:	Association of Tax Authorities of Islamic Countries
AU:	African Union
BEPS:	Base erosion and profit shifting
BO:	Beneficial Ownership
CATA:	Commonwealth Association of Tax Administrators
CREDAF:	Centre de rencontre des administrations fiscales
CFA:	OECD's Committee on Fiscal Affairs
CIAT:	Centro Interamericano de Administraciones Tributarias
COTA:	Caribbean Organization of Tax Administrators
DRM:	Domestic resource mobilization
ECOSOC:	United Nations Economic and Social Council
EU:	European Union
EOI:	exchange of information
EOIR:	Exchange of information on request
FfD:	Financing for Development
Global Forum:	Global Forum on transparency and exchange of information for tax purposes
ICT:	Information and communications technology
IF:	Inclusive Framework for BEPS Implementation
IFFs:	Illicit financial flows
IOTA:	Intra-European Organization of Tax Administrations
IMF:	International Monetary Fund
MAC:	Convention on mutual administrative assistance in tax matters
MNEs:	Multinational enterprises
M-Pesa:	Kenyan mobile money system
NTO:	Network of Tax Organizations
OECD:	Organization for Economic Cooperation and Development
PCT:	Platform for Collaboration on Tax
RTO:	Regional Tax Organizations
TPGs:	Transfer Pricing Guidelines
UN Tax Committee:	United Nations Committee of Experts on International Cooperation in Tax Matters
UNECA:	United Nations Economic Commission for Africa
WATAF:	West African Tax Administration Forum (WATAF)