



African Parliamentary Network on Illicit Financial Flows and Taxation (APNIFFT)

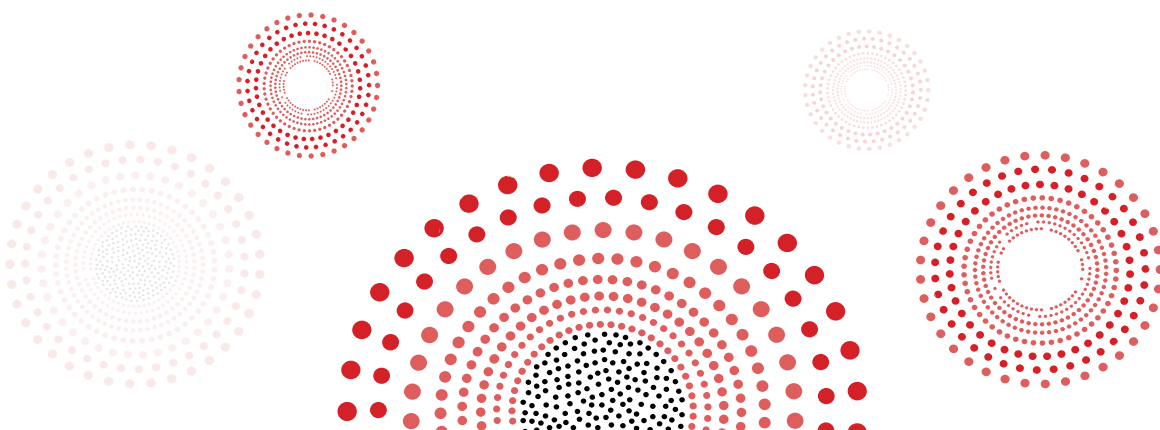
Continental Conference

Theme

A Decade of Combating Illicit
Financial Flows and Advancing Tax
Justice: Reflection, Innovation,
and Political Will

 13-15 October 2025

 Johannesburg, South Africa



APNIFT Continental Meeting October 2025



Introduction

The African Parliamentary Network on Illicit Financial Flows and Taxation (APNIFFT), under the coordination of Tax Justice Network Africa (TJNA), serves as the premier continental platform for parliamentary leadership in the fight against illicit financial flows (IFFs) in Africa. Through a platform of collaboration, evidence-based best practice, information exchange, and strategic policymaking, APNIFFT empowers legislators to combat illicit financial flows (IFFs) and ensure fair taxation frameworks that support Africa's sustainable development. APNIFFT also empowers African lawmakers to translate global tax justice demands into actionable national level reforms through national level caucuses. Over the past decade, APNIFFT has evolved from a pioneering pan-African initiative into a formidable force shaping Africa's tax and governance agenda.

Background

The 2025 APNIFFT Continental Conference provides a critical moment for strategic reflection, renewal of commitments, and engaging in a forward-looking dialogue on the future of the APNIFFT network. It builds on the momentum of parliamentary action against IFFs built over the last 10 years since APNIFFT was first conceptualized. The conference hopes to respond with concrete proposals to the continent's deepening fiscal crises, heightened debt distress, and increasing calls for sustainable development models.

Members of parliament (MPs) and legislators across Africa are uniquely positioned to play a transformative role in the fight against IFFs over the next decade. As custodians and approvers of national budgets, tax laws, and oversight mechanisms, they possess the constitutional authority to strengthen domestic resource mobilisation by enacting robust tax legislation that supports efforts to curb tax evasion,

tax avoidance and Base Erosion and Profit shifting. Through their legislative powers, MPs can close regulatory loopholes, push for renegotiation of unfair tax treaties, mandate beneficial ownership disclosures, and reform tax incentives that are often exploited by multinational corporations. Moreover, by scrutinising public expenditures and reviewing treaties, they can ensure that international tax cooperation agreements align with national development priorities and are not negotiated in secrecy or to the detriment of their economic interests.

Beyond law-making, African legislators have a vital role in building political will, ensuring accountability, and amplifying citizen voices in the national, regional and global anti-IFF agenda. As representatives of the people, they can convene public hearings, demand transparent reporting on cross-border financial flows, and press for action against the aggressive tactics of multinationals.

Their active participation in APNIFFT, can foster coordinated responses, share best practices, and push for the implementation of continental level frameworks. As the global tax system evolves, particularly with the establishment of a UN tax convention, African MPs will be crucial in ensuring these reforms are domesticated effectively, advancing fiscal justice, and securing financing for inclusive development.





Background

IFFs remain among the most significant threats to Africa's sustainable development. They continue to render the United Nations (UN) Agenda 2030, and more importantly the African Union (AU) Agenda 2063, unattainable. Estimates by the UN Economic Commission for Africa place annual losses at \$88.6 billion due to IFFs, mainly through aggressive tax planning, corruption, and regulatory loopholes. These are resources that could otherwise fund quality public services, reduce inequality, and support climate and health resilience.

Over the past ten years, since the publication of the 2015 High-Level Panel Report on Illicit Financial Flows from Africa, the scale and complexity of IFFs has grown, intersecting with new risks emerging with increased digitalization of trade, complexities around taxation of extractives, problems with taxing cross-border services, and corporate tax avoidance.

The High-Level Panel Report on Illicit Financial Flows from Africa, also known as the Mbeki Report, marked

a watershed moment, calling for urgent, coordinated, and systemic action to stem IFFs. This report inspired the birth of APNIFFT and galvanized continental and national efforts under the African Union's framework. Ten years later, APNIFFT's influence is seen in national parliamentary caucuses, legal reforms, tax policy debates, and enhanced citizen engagement across more than 40 African countries.

The 2025 APNIFFT Continental Conference is thus not only a commemoration of a decade of impact, but also a strategic moment reorientation. It takes place against the backdrop of: the negotiation of a UN Framework Convention on International Tax Cooperation, and growing calls for Africa's leadership in global tax rulemaking; the pressure on African countries to raise domestic revenues to fund Agenda 2063, especially in the face of climate shocks, health crises, and sovereign debt challenges; a renewed continental push to combat harmful tax treaties, mobilize revenue from the digital economy, and improve the transparency of corporate ownership and South Africa's presidency of the G20.



2025 Continental Conference

The APNIFFT continental meeting will be convened ahead of the G20 Summit, providing a critical platform for African legislators to consolidate and articulate the continent's priorities. This gathering is expected to generate strong parliamentary input into the G20 discussions, ensuring that African voices—especially those of lawmakers responsible for domestic legislation, oversight, and budget accountability—are reflected in shaping global tax and financial policies. The APNIFFT meeting will thus serve as a key mobilising space to influence the G20 agenda and reinforce Africa's leadership in advancing fiscal justice and financial transparency on the global stage.

At this moment when global financial governance is being critically reassessed, South Africa's leadership of the G20 can help amplify the continent's voice on key issues such as illicit financial flows, equitable international tax cooperation, climate finance, and reform of the global financial architecture. The presidency also positions South Africa as a bridge between Global South perspectives and G20 policymaking, facilitating stronger alignment between the G20 processes, the FFD4 process and the UN Tax convention process.

Additionally, at the international level, the adoption of the Terms of Reference (ToR) for a UN Framework Convention on International Tax Cooperation (UNFCITC) in August 2024 marks a historic step toward building a globally inclusive tax system responsive to the needs of developing countries, especially in Africa. This Convention aims to contribute to closing the SDG financing gap by establishing a permanent governance structure anchored by a Conference of the Parties (COP) and developing thematic protocols to address urgent issues like taxation of the digital economy, illicit financial flows, harmful tax practices, and tax disputes.

For Africa, this process represents a critical opportunity to assert tax sovereignty and unlock long-suppressed revenue potential. The protocol on taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy could be particularly transformative as it would enable African countries to tax foreign digital and professional service providers who currently operate with minimal fiscal footprint. Simultaneously, the second protocol on effective prevention and resolution of tax disputes potentially promises faster, binding



outcomes to tax disagreements that historically lock up significant revenues. Together, these protocols offer a foundation for a fairer, development-oriented international tax system, while also enabling regional harmonization of tax rules and strengthening Africa's position in global negotiations.

The APNIFFT conference will also happen soon after the The Fourth International Conference on Financing for Development (FfD4). FFD4 is of vital importance for Africa as it provides a unique, high-level United Nations platform that brings together nations to discuss and agree on a roadmap on issues of taxation, debt, trade, and international development cooperation under one roof. For African countries, this forum offers a rare opportunity to influence global financing norms in a way that aligns with the continent's structural and developmental priorities. Through the FfD process, African governments are pushing for fairer international tax rules, increased

transparency on illicit financial flows , and enhanced support for domestic resource mobilisation.

The FfD4 outcome document is hoped to capture and champion Africa's ambitions for sustainable and equitable development by advancing domestic tax reforms and building capacity for effective public finance management. It promotes progressive taxation, the formalisation of the informal sector, and better tax transparency, all of which are critical to funding public goods and closing inequality gaps. The inclusion of commitments such as supporting the UN Tax Convention negotiations, enhancing beneficial ownership registries, and providing demand-driven technical assistance signals a shift towards more inclusive and equitable international cooperation. For Africa, this is not merely a diplomatic event—it is a strategic moment to influence the future global financial architecture in a way that centres its development needs and sovereignty in tax and fiscal policy.

Conference Objectives

The 2025 APNIFTT Continental Conference aims to:

1. Reflect on the decade of action by assessing the implementation of the High Level Panel report recommendations and APNIFTT's role in driving reforms across Africa.
2. Strengthen political leadership to reignite high-level political and parliamentary commitment to fight IFFs and strengthen domestic resource mobilization .
3. Launch a post-2025 strategy following the engagement of APNIFTT members and our partners in shaping a visionary strategy for the next phase of action, aligned with continental priorities.
4. Provide evidence-based insights into the political, legal, and technological enablers of IFFs, at national, sub-regional, and regional levels.
5. Deepen alliances to facilitate meaningful collaboration between parliaments, civil society, media, and international partners to build a pan-African tax justice movement.

Expected Outcomes

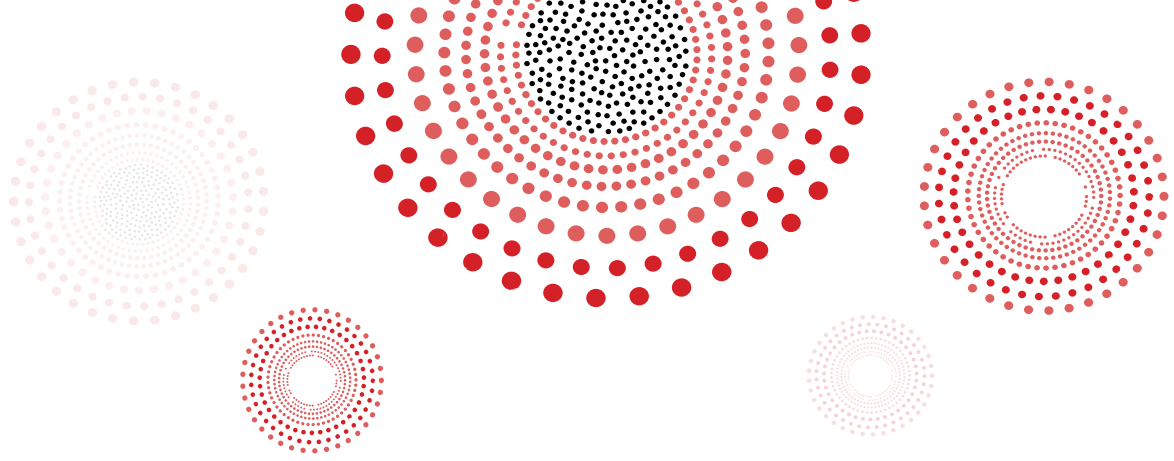
1. Increased knowledge among members of parliament on IFFs, taxation, and fiscal justice.
2. A post-2025 Strategic Framework for APNIFTT highlighting parliamentary and legislative intervention over the next ten years
3. Policy recommendations for strengthening and harmonizing African tax laws
4. Enhanced Parliamentary-CSO Partnerships to promote accountability, citizen participation, and legislative oversight in fiscal governance.

Participants

The conference will convene:

1. Members of Parliament from APNIFTT National Caucuses across Africa
2. Representatives of government agencies
3. Representatives from civil society organizations
4. Policy and legal experts
5. Development partners and media





For further information, please contact:

TJNA

Mr Francis Kairu

Tel: +254 721 153 494

Email: fkairu@taxjusticeafrica.net

Mr Xavier Ndalila

Tel +254 715 332 255

Email: xndalila@taxjusticeafrica.net
