This action is funded by the European Union

ANNEX 3

Action Document for ‘Fighting Illicit Financial Flows in Africa’

**MULTIYEAR PROGRAMME**
This document constitutes the multiannual work programme in the sense of Article 110(2) of the Financial Regulation and action programme/measure in the sense of Articles 2 and 3 of Regulation N° 236/2014.

| 1. Title/basic act/CRIS number | Fighting Illicit Financial Flows in Africa  
| CRIS number: DCI/PANAF/041-902 | financed under the Development Cooperation Instrument (DCI) |
| 2. Zone benefiting from the action/location | Pan African region  
The action shall be carried out at the following location: African countries |
| 4. Sustainable Development Goals (SDGs) | **Main SDGs:**  
SDG 16 - Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.  
SDG 17 - Strengthen the means of implementation and revitalise the global partnership for sustainable development.  
**Other significant SDGs:**  
SDG 1 - End poverty in all its forms everywhere.  
SDG 5 - Achieve gender equality and empower all women and girls.  
SDG 10 - Reduce inequality within and among countries. |
| 5. Sector of intervention/thematic area | PanAf AAP 2019  
Priority n°1 : Political Dialogue and Pan African Governance |
| 6. Amounts concerned | Total estimated cost: EUR 7 000 000  
Total amount of EU budget contribution EUR 5 000 000  
This action is co-financed in joint co-financing by: the German Federal Ministry of Economic Cooperation and Development (BMZ) for the amount of EUR 2 000 000 |
### 7. Aid modality and implementation modality

**Project Modality**  
**Indirect management** with Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

### 8 a) DAC code

15114 Domestic Revenue Mobilisation

### 8 b) Main Delivery Channel

60000 Private sector Institution

### 9. Markers (from CRIS DAC form)

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<th>General policy objective</th>
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<tr>
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<td>Trade Development</td>
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<tr>
<td>Reproductive, Maternal, New born and child health</td>
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<table>
<thead>
<tr>
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<tr>
<td>Climate change adaptation</td>
<td>☒</td>
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### 10. Global Public Goods and Challenges (GPGC) thematic flags

N/A

### SUMMARY

Domestic Resource Mobilisation is considered to be one of the most promising sustainable development financing sources. However, tax-to-Gross Domestic Product (GDP) ratios in most African countries have remained extremely low – averaging only 18% in 2018. Tax revenue under-collection is largely associated with considerable Illicit Financial Flows in the region. It is estimated that Africa loses at least EUR 45 billion1 (USD 50 billion) a year due to this phenomenon.

The overall objective of the action is to contribute to reducing Illicit Financial Flows (IFFs) in Africa. First, it will focus on strengthening the African Union Commission’s (AUC) facilitating role in fighting IFFs in the region. In particular, the project aims to increase the AUC’s capacities to coordinate and monitor the progress of regional anti-IFF actions. Second, the action aims to raise awareness about IFFs among various stakeholders – African Union Member States, public institutions, and civil society organisations (CSOs). Third, the action

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1 Amount in EUR was calculated using OECD-provided EUR/USD annual exchange rate for 2015 (0.902).
will seek to **improve public institutions’ accountability** regarding IFFs. To that end, transparency will be increased on the existing anti-IFF measures, and on tax exemptions. The design, adoption and implementation of anti-IFF policies at national and regional levels will also be supported. Last, the action will also contribute to **increasing effectiveness of pilot government efforts** to tackle IFFs. It will focus on increasing their capacities to fight the phenomenon.

1 **CONTEXT ANALYSIS**

1.1 **Context Description**

Since 2000, GDP per capita has almost doubled in Africa\(^2\). However, the number of Africans living on less than EUR 1.61\(^3\) (USD 1.90) a day increased by 159 000 000 between 1990 and 2018\(^4\) (from 278 to 437 million, i.e. 36 % of Africans), evidencing how economic growth is not being conducive to equality and non-discrimination. Resource-rich countries accounted for 65 % of this rise. Forecasts indicate that by 2030, nearly 9 in 10 people living in extreme poverty will live in Sub-Saharan Africa. Various sources emphasise that growing African population rates will pose additional challenges to raising living standards for the people living in poverty. In this context, addressing inequalities within and between countries is essential for lowering poverty in Africa and making growth more inclusive and resilient.

It is estimated that to eradicate poverty, achieve the SDGs by 2030 and realise human rights African countries need to increase their annual spending by more than 15 percentage points of GDP in 2030\(^5\). Filling in this financing gap requires tapping into various available financing sources. Many African countries have turned to international capital markets to meet their financing needs, which in turn has led to rising countries’ indebtedness. Domestic resource mobilisation (DRM) is considered to have a great potential to become one of the key sustainable development financing sources. However, tax collection ratios in Africa have remained extremely low – tax-to-GDP ratio\(^6\) in Africa averaged only approximately 18 percent in 2018. It compares poorly with the average of more than 34 % in OECD countries.

In addition, tax systems in Africa are generally considered to be inequitable. There is a heavy reliance on indirect taxes, generally considered to have a regressive nature, which predominantly negatively affect people living in poverty, especially women, who are normally responsible for purchasing basic goods for the household.

Five main challenges have been identified to threaten the ability of developing countries to raise more and fairer tax revenue\(^7\): i) illicit financial flows, ii) the complexity of the international tax architecture, iii) tax incentives, iv) tax competition, v) complexity of taxing natural resources along the value chain.

As various international organisations and scholars point out, IFFs account for vast amounts of revenues lost by Sub-Saharan African countries. IFFs and tax abuse deprive Governments of resources needed to progressively realise human rights, particularly by tackling inequalities

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\(^2\) IMF statistics, **GDP, current prices, PPP; billions of international dollars.**

\(^3\) Amount in EUR was calculated using OECD-provided EUR/USD annual exchange rate for 2018 (0.847).

\(^4\) **WB statistics.**

\(^5\) IMF (2019), ‘**Fiscal Policy and Development: Human, Social, and Physical Investment for the SDGs**’. 


\(^7\) ‘Collect More – Spend Better’ Staff Working Document.
and addressing women and girls’ rights. Illicit flows not only undermine the rule of law but also limit the redistributive impact of social programs and the provision of basic services, which has a disproportionately larger negative impact on women.

In 2015, the High Level Panel on Illicit Financial Flows published a prominent report on fighting IFFs in Africa (also known as Mbeki report), which estimates that Africa loses over EUR 45 billion (USD 50 billion) a year due to IFFs. As reported by Spanjers and Salomon (2017), Sub-Saharan Africa is leading all other regions for illicit outflows, which were estimated to amount on average between 7.5 to 11.6 % of the total trade, in the period 2005-2014.

1.2 Policy Framework (Global, EU)

The detrimental effect IFFs have on developing countries, especially on their DRM, has been recognised across the globe. A salient global commitment to join the efforts to curb IFFs was made in the ‘United Nations 2030 Agenda for Sustainable Development’, where various actors, including the EU, took on a shared responsibility to achieve a Sustainable Development Goal 16.4 to ‘significantly reduce illicit financial and arms flows, strengthen recovery and return of stolen assets [...]’.

Taking into account the overarching ‘United Nations 2030 Agenda for Sustainable Development’ framework, the EU has engaged in various instrumental initiatives seeking to support partner countries’ efforts to improve DRM and fight IFFs. In 2015, at the Third International Conference on Financing for Development in Addis Ababa, the EU, together with over thirty other stakeholders, launched the Addis Tax Initiative. It seeks to catalyse significant increases in efforts to improve DRM in partner countries, limit tax avoidance or profit shifting by the private sector. Under this framework, the EU together with other donors committed to ‘double their support for technical cooperation in the area of taxation/domestic revenue mobilisation by 2020.’ The EU’s determination to contribute to the advancement in the field was reaffirmed in ‘The New European Consensus on Development ‘our world, our dignity, our future’’, where the EU and its Member States committed to step up their efforts in the fight against IFFs, in order to improve domestic resource mobilisation in partner countries.

Importantly, the proposed action also corresponds to the inter-regional EU-Africa policy priorities. The EU’s commitment to contribute to the fight against IFFs in Africa was reflected in the Resolution on the Impact of Illicit Financial Flows on Development Finance, adopted by the ACP-EU Joint Parliamentary Assembly in Kenya, in 2016. In addition, a pledge to join the efforts to fight IFFs in Africa was made during the EU-Africa Summit 2017, in Abidjan, Cote d'Ivoire. The EU-AU joint declaration states:

‘We commit to joining efforts to combat corruption in the private and public sectors in our two continents, and promote international cooperation in line with the current internationally agreed standards to combat illicit financial flows and tax avoidance and evasion, and strengthen asset recovery, in order to foster sustainable development.’

Both parties in the EU-AU Ministerial Meeting in Brussels, in 2018, reaffirmed their commitment to join efforts in fighting IFFs. Furthermore, the need for international cooperation regarding the issue was also emphasised in the Joint Communication by the EU-AU Ministers of Foreign Affairs Meeting in January 2019.

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1.3 Public Policy Analysis of the partner country/region

The determination to fight IFFs in order to improve DRM in African countries has been increasingly reflected in various policy documents. Most notably, strengthening DRM has been identified as one of the priority areas in Africa’s strategic framework – Agenda 2063. To that end, it highlights the need to "eliminate all forms of illicit financial flows" in the continent.

As stated in the First-10-year Implementation Plan, DRM is expected to contribute at least 75-90% to the financing of Agenda 2063. However, the plan emphasises the necessity to curb IFFs in order to reach these rates. In particular, the document declares a renewed commitment to halve IFFs by 2023.

In 2015, immediately after its publication, the Mbeki Report was promptly passed as an AU Special Declaration on Illicit Financial Flows by the African Heads of States. Until now, the document has remained the most prominent guiding framework that underlies Africa’s approach to IFFs. It highlights the need to improve the capacities of African institutions to fight IFFs, and calls for a strategic and coherent approach to address the issue on both national, regional and global levels. African States’ call for action to combat IFFs was reinforced through the Yaoundé Declaration in 2017, which urged the African Union (AU) to begin a high-level discussion on tax cooperation and IFFs and their link to DRM.

The African Governance Report 2019, published by the African Peer Review Mechanism and endorsed by the AU, also emphasises the need to improve DRM and curb IFFs. Specific measures to combat IFFs in Africa were indicated in the document "Mobilisation of Domestic Resources: Fighting against Corruption and Illicit Financial Flows" published by the AUC department of Economic Affairs. Some of the included measures aim to:

1. Strengthen the capacities of public administrations working on the issue.
2. Improve exchange of information on international, continental and regional levels.

The AUC has already developed a draft regional strategy on fighting illicit financial flows in Africa, which still has to be adopted. However, a regional action plan on fighting IFFs has not been developed yet.

1.4 Stakeholder analysis

The key stakeholders of the action are the African Union Commission (AUC), Coalition for Dialogue on Africa (CoDA), and African public institutions (such as tax administrations, financial intelligence units etc.). The four Good Financial Governance network organisations (ATAF, AFROPAC, CABRI, AFROSAI) will also play a key role in the implementation of the action. Other key stakeholders include CSOs working on IFF-related topics, including rights-holders’ representatives.

The final beneficiaries of the action will be the African Union Member States and their citizens who will experience a positive impact of the improved tax revenue collection as a result of reduced IFFs in their countries.

The direct beneficiary of the action will be the African Union Commission, which will receive support to strengthen its facilitating role in fighting IFFs in Africa and to implement initiatives to block IFFs. African public institutions working on IFF-related areas (e.g. Revenue Authorities, Supreme Audit Institutions, Public Account Committees) will also directly benefit from the action.
Implementing partners

The AUC has a mandate to facilitate the AU’s programme (incl. Africa 2063) implementation among its Member States. Work on Illicit Financial Flows is spearheaded by the Department of Economic Affairs, which has developed a draft strategy to address corruption and Illicit Financial Flows. This strategy is built around three main pillars (i) strengthening good governance (ii) strengthening negotiation capacity (iii) repatriating IFFs. However, the AUC is lacking human capacities and expertise to facilitate regional anti-IFF agenda, and substantially engage in the work on the topic.

The African Tax Administration Forum (ATAF) is supporting its member states in implementing tax reforms on a demand-driven basis. In terms of IFFs, ATAF is working jointly with the OECD regarding the implementation of base erosion and profit shifting (BEPS) and exchange of information standards (EoI). Their work aims at strengthening tax governance, by developing measures to tackle trade mispricing and similar malpractices, assisting Member States in developing the capacity to assess transfer-pricing risks and to exchange information on international tax matters. Through the African Tax Research Network ATAF is also well suited to contribute to analytical efforts to tackle IFF. The network mainly requires capacity development and support to further develop its service offerings (e.g. technical assistance, research) and to develop a monitoring system.

The Collaborative Africa Budget Reform Initiative (CABRI) serves as a platform for peer learning and knowledge sharing for African finance and budget ministries to support reforms in the area of public financial management. The network mainly needs additional experts and financial support in the implementation of its services. CABRI has been instrumental in piloting the IFF country risk assessments. In the Yaoundé declaration, CABRI committed to fostering transparency in the extractives sector, and to promoting fair, open and competitive procurement systems.

The African Organisation of Supreme Audit Institutions (AFROSAI) has committed to enhance the impact SAIs have on addressing IFFs by supporting the auditing of key institutions involved in preventing and addressing Illicit Financial Flows. The network requires capacity development to implement its planned activities, as well as to prepare its next strategic plan.

The African Organisation of Public Accounts Committees (AFROPAC) has proven instrumental as a platform and voice for Parliamentarians sitting in Public Accounts Committees. The network being rather young, more efforts need to be devoted to furthering the establishment of well-functioning organisational structures in order to implement capacity development activities. AFROPAC is well suited to support the sensitisation of policy makers and parliamentarians, notably on legislative reforms needed to curb Illicit Financial Flows. Public Accounts Committees are also crucial in following up on recommendations made by Supreme Audit Institutions regarding IFFs.

Other institutions: In order to achieve the necessary dissemination of products, services and training on the continent, other networks and organisations will be important partner structures. In the area of parliamentary budgetary control other key players are the Pan-African Parliament and African Parliamentarians Network Against Corruption (APNAC). Civil society organisations, including women’s organisations, are also among the institutions that may potentially be involved in the programme. The project will assess potentials for cooperation with a number of stakeholders including the International Budget Partnership (IBP), the Tax Justice Network - Africa (TJN-A) as well as investigative journalists.
1.5 Problem analysis/priority areas for support

IFFs exert negative effects on African countries via various channels and hinder their sustainable development. They erode the tax base, reduce public investment and social spending, hence weakening governance and its capabilities. Due to detrimental effect on social spending, IFFs are considered to have a disproportionately larger negative impact on the most vulnerable groups – particularly people living in poverty, women and children. In addition, illicit flows may contribute to conflict and fragility by providing conflict, terrorist and criminal groups the financial means to conduct their operations.

The Mbeki report and a recent United Nations Economic Commission for Africa (UNECA) publication highlight that to combat IFFs, complementary, coordinated effort at continental and national levels need to be taken, involving a wide range of stakeholders. There are currently a number of individual actions implemented across the continent by various actors aiming to tackle different facets of IFFs, including the Consortium to stem IFFs from Africa and the anti-IFF Working Group (IWG) of the Consortium (Anti-IFF Working Group). However, the coordination of IFF-related actions in Africa has remained suboptimal. The African Union Commission lacks capacities to facilitate the fight against IFFs in the continent. There is currently no regional action plan adopted on tackling the phenomenon. This hinders the design and implementation of targeted policies and measures addressing IFFs, and reduces the effectiveness of the ongoing actions.

**African stakeholders’ ability to hold African Union Member States accountable for their actions regarding IFFs has been limited.** First, this is largely conditioned by the lack of stakeholder awareness of the issue. This partially stems from the lack of publications and available studies and research on IFFs. The production of sound analyses on the nature and extent of the phenomenon is largely limited by the secretive origin of IFFs and a lack of agreement on methodologies for their measurement. Second, insufficient information about the scale of IFFs is reinforced by the lack of transparency on the ongoing governments’ activities to combat the issue. The confluence of these two factors undermines African stakeholders’ ability to understand the phenomenon, voice their concerns and request concrete policy measures to be adopted.

In addition, the majority of African countries do not have sufficient capacities to effectively tackle IFFs. Often, they do not possess information on the IFF-related risks a country is exposed to. In turn, this does not allow African states to design relevant policies and measures to address the IFF-enabling deficiencies.

As illustrated in section 1.3, the African Union has demonstrated its commitment to fight Illicit Financial Flows in various declarations, policies and agreements. Given the above-listed impediments to fight IFFs in Africa, including stakeholder capacity constraints and weak accountability links, the EU’s extensive experience working in these fields can be instrumental in this regard. First, the EU has been implementing a number of institutional capacity building programmes in partner countries, including the domain of good-governance. In particular, the Pan-African Financial Governance Programme and GIZ’s Good Financial Governance Programme (phase I) allowed to develop a better understanding about the main constraints African stakeholders have been facing working in the IFF-related areas. Second, the EU also has a sound track record in implementing actions enhancing public transparency and accountability in partner countries. Hence, the accumulated EU’s expertise can bring an added value in addressing the above-listed issues in Africa.

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## 2 Risks and Assumptions

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<th>Risks</th>
<th>Risk level (H/M/L)</th>
<th>Mitigating measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Network Organisations' (NO) institutional and financial unsustainability jeopardising the implementation of the programme.</td>
<td>Medium</td>
<td>Funding provided through this programme should add value to the ongoing and planned activities of the organisations. Meanwhile attention should be given to activities enabling the Network Organisations (NOs) to develop appropriate business models to ensure their sustainable financing.</td>
</tr>
<tr>
<td>Level of cooperation between NOs not at the desired level.</td>
<td>Medium</td>
<td>Memorandum of Understanding between NOs has been signed during the IFFs conference organised by GIZ in 2017 (Yaoundé, Cameroon). Willingness to cooperate remains high and activities will be promoted that enhanced the value of collaboration between the Nos.</td>
</tr>
<tr>
<td>African Union Commission's limited political interest and capacity to decisively address the issue of Illicit Financial flows.</td>
<td>Low</td>
<td>The Department of Economic Affairs (DEA) of the African Union Commission has drafted a strategy aimed at fighting corruption and illicit financial flows to be implemented during the period 2020-2022. The DEA has developed a network of actors and Member States ready to collaborate, act together and develop policies against IFFs. The action will target the AUC capacity building regarding fight against IFFs. A secondment of an expert in the field is being considered.</td>
</tr>
<tr>
<td>Tackling IFFs requires highly qualified experts to deal with very diversified and technically complex and specialised issues. Availability, costs and timing, coordination may be a problem during the implementation.</td>
<td>Medium</td>
<td>The implementing partners and NOs will have to mobilise in a timely and coordinated manner experts with the right profile (extractive industries, taxation laws, financial engineering, fragile states, etc.).</td>
</tr>
<tr>
<td>Reluctance of individual countries and local institutions to pilot-test IFFs activities.</td>
<td>Medium to low</td>
<td>At the onset of the programme or during the inception phase, the implementing partners will have to develop a detailed annual resource- and activities-based action plans per results area.</td>
</tr>
<tr>
<td>Resistance to gender responsive and rights-based approach implementation and lack of shared gender and rights-based data and information.</td>
<td>Low to medium</td>
<td>The programme will contribute to support governments in mainstreaming a gender equality and rights-based approach, including in the gathering of data and conducting gender analysis, where possible.</td>
</tr>
</tbody>
</table>
### Assumptions

The main assumption made regarding this programme is that participating and involved stakeholders and countries will remain committed to curb IFFs and corruption while maintaining good political will to see improvements in that regard.

### 3 LESSONS LEARNT AND COMPLEMENTARITY

#### 3.1 Lessons learnt

The proposed action will largely build on the results and experiences of the Pan-African Financial Governance Programme, which was a complementary action to the first phase of the Good Financial Governance (GFG I) programme implemented by GIZ. The lessons below were drawn from the GFG I programme evaluation report findings.

The holistic approach involving stakeholders across the budget cycle and implemented in cooperation with four Pan-African networks — ATAF, CABRI, AFROSAI, and AFROPAC — has proven an effective way to develop institutions’ capacity and share knowledge across the continent. Effective monitoring and evaluation of activities allow for constant improvements and changes in the delivery of network products and services. However, the organisational strength of the networks differs and requires targeted capacity development measures such as support in the area of strategy, communication or financial management.

The range of stakeholders involved in the programme has to be broadened. While the GFG programme structure brought together some important stakeholders, such as financial intelligence units, prosecution authorities, civil society organisations, potentially including women organisations and organisations representing the rights of people in more vulnerable situations, or investigative journalists also need to be involved in the programme.

A more active involvement of political actors, especially the AUC, is needed. As the first phase of the GFG programme showed, the potential of the GFG Networks to contribute to curbing IFFs is often not sufficiently appreciated or seen at the continental policy level. A stronger integration of activities taking place in the technical networks with priorities defined at the policy level, notably the African Union and the Pan-African Parliament, is likely to prove a more effective and coherent way to curbing Illicit Financial Flows. This will require an overarching strategy and the capacity of the African Union to coordinate and monitor the implementation of such a strategy. The future cooperation with the AU should cover areas of taxation (harmonisation of tax systems), audit (joint audit recommendations) and legislative oversight (political voice on IFFs).

A coherent and coordinated approach involving all relevant stakeholders is needed. The GFG programme has been successful at creating a cooperation framework between the networks allowing that the issue of IFFs can be jointly analysed and tackled. This required defining the respective roles of each involved institution: Tax administration, Finance ministry, Supreme Audit Institution, Public Accounts Committee. While improving the individual capacity of each institution is a necessary first step, a coherent and coordinated approach will yield better results.

#### 3.2 Complementarity, synergy and donor coordination

Since the publication of the Mbeki report, a number of Development and Institutional Partners have increased their support to fight corruption and illicit financial outflows and to ensure that these financial resources remain within the African continent. The proposed action will complement the ongoing initiatives:
The Department for International Development (DfID) is preparing a 4-year project focusing on IFF with ATAF. Cooperation may be helpful in piloting the implementation of the IFFs Country Risk Profile, where the methodology developed could be further supported with DfID funds.

A 4-year partnership Agreement between the Swiss State Secretariat for Economic Affairs (SECO) and the ATAF was signed in July 2017. The agreement focuses on 4 pillars: developing a sustainable, member orientated African organisation on tax matters, fostering efficient and effective African tax administrations, driving the knowledge hub on African tax matters and informing and influencing the regional and global dialogue as the African voice in the field of taxation.

The Swedish International Development Cooperation Agency (SIDA) supports DRM and fight against IFFs. SIDA mainly cooperates with non-governmental organisations such as the Tax Justice Network, and accountability actors such as AFROSAl-E. Cooperation with AFRASAI-E on IFFs will be encouraged with the proposed action.

The European Union Dialogue Facility supports to the South African Revenue Service (SARS) to implement a regional project with SADC countries to foster dialogue on best practice in audit methodologies and international tools used to collaborate when conducting complex audits in addressing transfer pricing, illicit financial flows and tax evasion and avoidance. In conjunction with ATAF, the project will discuss influences shaping international tax rules to tackle transfer pricing and related auditing matters that could contribute, from a Southern African perspective, to the OECD Inclusive Framework on BEPS.

IMF’s AfriTACs will continue to play an important role in building capacities of public officials across the continent in the area of macroeconomic stabilisation, taxation, PFM, banking supervision, financial markets and statistics. It is worth noting that AfriTACs already cooperates with CABRI and ATAF on budget reform and management and taxation. In addition, IMF’s Revenue Mobilisation Thematic Fund (RMTF) and Managing Natural Resource Wealth Thematic Fund (MNRW) (also financed by the EU) are providing technical assistance to various tax administrations in Africa.

In July 2016, the OECD has launched an inclusive framework that allows all interested countries (many of them from Africa) and jurisdictions to work jointly for the implementation of the package of measures against base erosion and profit shifting (BEPS), with the status of Associates. Together with OECD and G20 countries, they now work to develop international standards related to BEPS and to review and monitor the implementation of the whole BEPS package. In addition, OECD Global Forum’s Africa Initiative has been providing support to African countries to implement exchange of information standards and benefit from improvements in global tax cooperation. The OECD has also started extending its data and statistics collection to African countries.

The UN agencies UNECA, UNCTAD, and UNODC have been implementing IFF-related projects to strengthen the capacities of selected African countries to counter trade mis-invoicing and to improve statistics on IFFs in Africa. Coordination actions between the UN agencies and the European Commission are taking place in order to avoid overlaps and establish complementarities.

The European Commission (EC) has been carrying out actions in the IFF-related fields in Africa as well. In particular, the Global Facility was launched in June, 2019, focusing on anti-money laundering and counter financing of terrorism (AML/CFT) actions in various regions, including Africa. The EC has been also supporting the African Legal Support Facility (ALSF) aiming *inter alia* to enhance governments’ capacities to negotiate mining contracts. In
addition, African Governance Architecture (AGA) programme will also be launched soon. It will aim to promote effective coordination and cooperation among various African institutions towards attainment of good governance, democracy, respect for human rights, justice and the rule of Law.

4 DESCRIPTION OF THE ACTION

4.1 Overall objective, specific objective(s), expected outputs and indicative activities

The **overall objective** of the Action is ‘To contribute to reducing Illicit Financial Flows in Africa’. The project will leverage on existing partnerships and develop new approaches to enhance activities to combat Illicit Financial Flows.

**Specific objective (outcome) 1.** The AUC facilitating role in fighting IFFs in Africa is strengthened.

**Specific objective (outcome) 2.** Awareness regarding IFFs is raised among public institutions (including the AUC and AU Member States), and CSOs.

**Specific objective (outcome) 3.** Accountability of public institutions regarding IFFs is improved at national and regional levels, through the implementation, among others, of good governance standards.

**Specific objective (outcome) 4.** Increased effectiveness of pilot government efforts to tackle IFFs.

**Expected outputs and indicative activities:**

*Output 1.1 The AUC capacities to coordinate and monitor the progress of regional anti-IFF actions are strengthened (AUC)*

- An expert on fighting IFFs is seconded to the AUC
- Coordination meetings are organised by the AUC with relevant stakeholders
- Monitoring reports are prepared and published on the implementation of the AUC anti-IFF strategy

*Output 1.2. Knowledge on IFFs among stakeholders is enhanced (AUC, ATAF, AFROSAl, AFROPAC, CABRI, CSOs)*

- A knowledge sharing tool is developed

*Output 2.1 Analytical efforts – understanding of the nature and extent of IFFs in Africa is increased (AUC, ATAF)*

- Research studies are carried out and published in the areas such as: tax incentives, trade mis-invoicing, Double Taxation Agreements, IFFs in the extractive sector, and where possible, the impact of IFFs on people in more vulnerable situations is assessed.
- A repository containing the existing studies on IFFs in Africa is compiled

*Output 2.2 Stakeholders are sensitised about IFFs in Africa (AUC, ATAF, AFROSAl, AFROPAC, CABRI, CSOs)*

- Awareness-raising events are organised for Civil Society Organisations, parliamentarians and other stakeholders.
- Policy dialogues and exchange-of-experience events involving relevant institutions are organised

*Output 3.1 Transparency on the fight against IFFs is enhanced (AFROSAl, AUC)*

- Reports on AU Member States’ activities to fight tax evasion and avoidance are published by the AUC.
- Supreme Audit Institutions publish reports on the effectiveness of systems to address tax evasion in key sectors of the economy (e.g. extractive industries)

*Output 3.2. Transparency on tax exemptions is increased (ATAF, AUC)*
• Inventories of tax exemptions in African countries are compiled and published
• Advisory inputs on adoption of the Pan-African Investment Code are provided
• Country reports on incentives for foreign and domestic investments are produced and published

Output 3.3. The design, adoption and implementation of anti-IFF policies and measures at national and regional levels is supported (AUC, ATAF, AFROSAI, CABRI, AFROPAC)

• Advisory inputs are provided.

Output 4.1. Pilot country government capacities to fight IFFs are strengthened (CABRI, AFROSAI, ATAF, AFROPAC)

• Country Risk Profile (CRP) assessments are carried out in selected countries, to be prioritised in line with the ongoing policy dialogue in this area
• Based on the CRP assessments, the follow-up measures are developed in pilot countries
• Assessment reports on the key factors for tax base erosion are published in pilot countries.

4.2 Intervention Logic

Taking into account the risks provided in section 2, as well as the analysis carried out in sections 1.4 and 1.5, the action proposes relevant outputs and outcomes in pursuance of the overall objective.

DRM is expected to become a critical contributor to sustainable development financing in African countries. However, the prevalence of IFFs undermine tax revenue collection. Thus, curbing Illicit Financial Flows in Africa (overall objective) is crucial for enhancing governments’ revenue, and ensuring more sustainable financing of development goals within the continent. To reduce IFFs in Africa complementary actions are required at both regional and national levels.

First, as the Mbeki report and various other publications highlight, anti-IFF strategy and action plan need to be adopted, facilitated and monitored at regional level. Therefore, strengthening the African Union Commission’s facilitating role (Outcome 1) is instrumental in this regard. To that end, the AUC capacities to coordinate and monitor the progress of anti-IFFs actions at continental level need to be enhanced (Output 1.1). A special focus will be given on strengthening the AUC’s human capacities to work on the topic. The Action will include seconding an IFF expert to the AUC to support their endeavour to tackle IFFs (especially regarding the adoption and implementation of the anti-IFF strategy and the subsequent elaboration of the action plan), and to facilitate further development of the AUC team’s expertise in the field. This would contribute to the establishment of a more significant and sustainable AUC’s facilitating role in regional anti-IFF efforts.

Second, effective fight against IFFs also requires increased African public institutions and CSOs’ awareness of the issue (Outcome 2). To that end, sound studies on the nature and extent of IFFs need to be produced and published (Output 2.1), potentially including a human rights and gender analysis component. The produced studies are expected to be instrumental in sensitising stakeholders about the issue (Output 2.2). In order to strengthen citizens/CSOs’ voice requiring African authorities to adopt relevant IFF counter-measures, it is first imperative to broaden the understanding about the implications this phenomenon carries.

Third, the accountability of public institutions on fighting IFFs needs to be improved (Outcome 3). To achieve this, the transparency on the ongoing initiatives in African countries on tackling IFFs requires to be enhanced (Output 3.1). This will allow stakeholders, including CSOs, to monitor the progress in the field and demand complementary measures to be adopted if needed. In addition, enhanced transparency on tax exemptions (Output 3.2) would
contribute in this regard as well. In addition, the support will be provided to the AUC and individual African countries in designing, adopting and implementing anti-IFF policies and measures (Output 3.3). This will contribute to filling-in public institutions’ capacity gap to develop policy responses to the IFF phenomenon, and thus, be more accountable.

Last, the effectiveness of national-level efforts to tackle the issue needs to be also enhanced seeking to reduce IFFs in Africa (Outcome 4). To that end, AU Member States’ capacities to fight the issue will be strengthened in a few selected pilot countries (Output 4.1). IFF-related risks will be identified and examined in selected countries, and follow-up measures will be derived. In addition, reports on the key factors for tax base erosion will be produced.

At the outcome level, the intervention is based on the assumptions that the AUC and AU Member State governments will continue to be committed to reducing IFFs. In addition, it is assumed that funding will be available for the implementation of any policy/regulatory solutions adopted by the governments. At the output level, the underlying assumption is that governments and public institutions will appoint relevant staff for participation in capacity building activities and exchanges. Furthermore, it is expected that policy makers who participate in project activities remain in their posts and have the opportunity and freedom to apply their knowledge in their jobs/institutions.

4.3 Mainstreaming

Illicit Financial Flows have a negative impact on the most vulnerable groups of society. IFF-related revenue leakages limit AU Member States’ capacities to invest more in public services and resilient infrastructure, which particularly affects people living in poverty, especially women and children. The proposed action aims to curb IFFs, which in turn would help African governments to mobilise more financial resources and enhance governments’ capacities to improve public services and infrastructure.

The UN study on IFFs and Human Rights\(^\text{11}\) states that the phenomenon reduces the scope for progressive taxation, exacerbates inequality, and undermines the enjoyment of human rights. Tax evasion exercised by multinational corporations shift the tax burden towards small-medium enterprises and to vulnerable taxpayers, which has a disproportionately larger negative effect on women. In this regard, the intervention would contribute to reducing social inequalities by increasing tax fairness in Africa. By fighting tax evasion, the proposed Action would contribute to increasing the share of tax revenues paid by large taxpayers.

The Action is likely to have a positive spill-over effect on the African institution capacities to engage in anti-money laundering and counter-financing of terrorism (AML/CFT) activities. This may potentially prevent or mitigate conflicts partially supported by these phenomena.

4.4 Contribution to Sustainable Development Goals (SDGs)

This intervention is relevant for the United Nations 2030 Agenda for Sustainable Development. It contributes primarily to the progressive achievement of SDGs 16 and 17. In particular, given the overall objective of the proposed action – to contribute to reducing IFFs in Africa – it contributes to the attainment of the SDG 16.4. The action will also support the attainment of SDG 17.1, which seeks to "Strengthen domestic resource mobilisation, [...] to improve domestic capacity for tax and other revenue collection."

The proposed intervention also contributes to SDGs 1, 5 and SDG 10. The improvement of domestic revenue mobilisation would have a positive effect on countries’ fiscal space. This

would enhance African countries’ financial capacity to improve public services, expand the assistance to the most vulnerable groups, especially women and children, and potentially reduce poverty levels, as well as reduce within- and between-country inequalities.

5 IMPLEMENTATION

5.1 Financing agreement
In order to implement this action, it is not foreseen to conclude a financing agreement with the regional organisation.

5.2 Indicative implementation period
The indicative operational implementation period of this action, during which the activities described in section 4 will be carried out and the corresponding contracts and agreements implemented, is 48 months from the date of adoption by the Commission of this Financing Decision.

Extensions of the implementation period may be agreed by the Commission’s responsible authorising officer by amending this Decision and the relevant contracts and agreements.

5.3 Implementation of the budget support component
N/A

5.4 Implementation modalities
The Commission will ensure that the EU appropriate rules and procedures for providing financing to third parties are respected, including review procedures, where appropriate, and compliance of the action with EU restrictive measures.

5.4.1 Indirect management with a Member State Organisation
This action may be implemented in indirect management with the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ).

This implementation entails the mobilisation of human resources and technical expertise by the partner organisation (GIZ) in the area of taxation and fight against illicit financial flows (IFFs).

The action aims at strengthening the African Union Commission's capacities to tackle illicit financial flows. The awareness on IFFs in Africa will be raised among a wide range of institutional and public entities, network organisations. IFFs’ nature and impact on economic growth will be comprehended. A number of IFFs pilot activities will be tested and implemented in selected African countries.

The envisaged entity (GIZ) has been selected using the following criteria: for its knowledge of the sector and experience on the issues at stakes gained through the successful implementation of the phase one and two (co-funded by BMZ and EU) of Good Financial Governance (GFG) programme in Africa. The previous programme co-financed by the EU provided support to four network organisations - ATAF, CABRI, AFROSAI and AFROPAC - with the objective of creating sustainable structures for south-south learning and

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12 www.sanctionsmap.eu Please note that the sanctions map is an IT tool for identifying the sanctions regimes. The source of the sanctions stems from legal acts published in the Official Journal (OJ). In case of discrepancy between the published legal acts and the updates on the website it is the OJ version that prevails.
dissemination of regional standards in the area of public finance management, taxation and oversight but also promoting transparent and responsible use of financial resources in Africa.

The implementation of the proposed action will build on the existing well-established GIZ partnership with four GFG Network Organisations and expand this cooperation to other stakeholders, most notably the African Union Commission. Four GFG Network Organisations have demonstrated their determination to support the fight against IFFs in Africa by signing a joint declaration at a high-level conference on IFFs in Cameroon, in May 2017.

In case the envisaged entity would need to be replaced, the Commission’s services may select a replacement entity using the same criteria. If the entity is replaced the decision to replace it needs to be justified.

5.5 Scope of geographical eligibility for procurement and grants

The geographical eligibility in terms of place of establishment for participating in procurement and grant award procedures and in terms of origin of supplies purchased as established in the basic act and set out in the relevant contractual documents shall apply, subject to the following provisions.

The Commission’s authorising officer responsible may extend the geographical eligibility on the basis of urgency or of unavailability of products and services in the markets of the countries concerned, or in other duly substantiated cases where the eligibility rules would make the realisation of this action impossible or exceedingly difficult.

5.6 Indicative budget

<table>
<thead>
<tr>
<th></th>
<th>EU contribution (in EUR)</th>
<th>Partner contribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.4.1 Indirect management to be implemented by GIZ</td>
<td>5 000 000</td>
<td></td>
</tr>
<tr>
<td>BMZ contribution</td>
<td></td>
<td>2 000 000</td>
</tr>
<tr>
<td>Evaluation, Audit/ Expenditure verification</td>
<td>Will be covered by another decision</td>
<td>N/A</td>
</tr>
<tr>
<td>Communication and visibility</td>
<td>Will be included in the indirect management by GIZ</td>
<td>N/A</td>
</tr>
<tr>
<td>Totals</td>
<td>5 000 000</td>
<td>2 000 000</td>
</tr>
</tbody>
</table>

5.7 Organisational set-up and responsibilities

To facilitate an active engagement and coordination among the key project stakeholders during the project implementation phase, project Advisory Committee will be set up. Committee meetings will be convened once a year and will allow for discussing project achievements and progress against the work plan. Depending on the project’s progress, the Committee can propose modifications to be introduced in the planned activities. Specific Terms of Reverence indicating the exact mandate and governance of the Advisory Committee will be agreed on at a later stage.
The Advisory Committee will indicatively consist of the following members:

1. African Union Commission
2. European Commission
3. GIZ
4. African Tax Administration Forum (ATAF)
5. Collaborative Africa Budget Reform Initiative (CABRI)
6. African Organisation of Supreme Audit Institutions (AFROSAI)
7. African Organisation of Public Accounts Committees (AFROPAC)

The membership can be potentially extended to also include the African Governance Architecture (AGA) Secretariat, Cercle de réflexion et d’échange des dirigeants des administrations fiscales (CREDAF), Advisory Board on Corruption, African Peer Review Mechanism and other CSOs and international organisations (to be decided during the course of the project).

The implementing partner GIZ and the European Commission will meet every six-months to review the progress of the project. They will take stock of its achievements, progress on the work plan, discuss risks and mitigating measures, as well as any factors that may influence positively or negatively the course of the project. Ad-hoc meetings may be arranged upon request of either GIZ or EU. If any major modifications on the work plan are to be introduced – the Advisory Committee has to be notified about the changes for information.

The EU and/or GIZ can arrange meetings with partner organisations outside the Advisory Committee. This will allow engaging in strategic discussions with each of the partner organisations individually or collectively (AUC, ATAF, CABRI, AFROSAI, AFROPAC and other important stakeholders).

In addition, the program will seek to support partner organisations in establishing donor coordination processes, in order to facilitate the cooperation of partner organisations with other major donors, notably EU Member States.

5.8 Performance and Results monitoring and reporting

The day-to-day technical and financial monitoring of the implementation of this action will be a continuous process, and part of the implementing partner’s responsibilities. To this aim, the implementing partner shall establish a permanent internal, technical and financial monitoring system for the action and elaborate regular progress reports (not less than annual) and final reports. Every report shall provide an accurate account of implementation of the action, difficulties encountered, changes introduced, as well as the degree of achievement of its results (outputs and direct outcomes) as measured by corresponding indicators, including with a gender performance component, using as a reference the Logframe matrix.

Performance monitoring will be done at three levels: (i) use of performance indicators in accordance with the Logframe; (ii) a monthly two/three-pager brief describing the actions undertaken the previous month and action and events to take place the next month, and (iii) a mid-term and final evaluations towards the end of the implementation period.

The various Progress Reports will be used as basis for monitoring, which includes performance information against Strategic Plans and Work Plans of the organisations. Project Steering Committees will oversee the strategic direction of the project result areas implemented through each of the Network Organisations, while contributing to donor coordination.
SDGs and "Gender Equality and Women’s Empowerment: Transforming the Lives of Girls and Women through EU External Relations 2016-2020" indicators and, if applicable, any jointly agreed indicators as for instance per Joint Programming document should be taken into account.

The Commission may undertake additional project monitoring visits both through its own staff and through independent consultants recruited directly by the Commission for independent monitoring reviews (or recruited by the responsible agent contracted by the Commission for implementing such reviews).

5.9 Evaluation

Having regard to the importance and the nature of the action, a mid-term and final evaluations will be carried out for this action or its components and procured by the implementing partner, GIZ. The European Commission will be involved in these evaluations.

The mid-term evaluation will be carried out for problem solving and/or learning purposes but also assessing the direction and strategic options taken by the programme to tackle IFFs and contribution to various stakeholders to reach the expected outcomes.

The final evaluation will be carried out for accountability and learning purposes at various levels (including for policy revision), but also sustainability of the action enabling the AU and other important stakeholders to carry on curbing IFFs in Africa.

Also the Commission may, during implementation, decide to undertake such an evaluation for duly justified reasons either on its own decision or on the initiative of the partner.

The evaluation reports shall be shared with the partner country and other key stakeholders. The implementing partner and the Commission shall analyse the conclusions and recommendations of the evaluations and, where appropriate, in agreement with the partner country, jointly decide on the follow-up actions to be taken and any adjustments necessary, including, if indicated, the reorientation of the project.

The financing of the evaluation shall be covered by another measure constituting a financing decision.

5.10 Audit

Without prejudice to the obligations applicable to contracts concluded for the implementation of this action, the Commission may, on the basis of a risk assessment, contract independent audits or expenditure verification assignments for one or several contracts or agreements.

The financing of the audit shall be covered by another measure constituting a financing decision.

5.11 Communication and visibility

Communication and visibility of the EU is a legal obligation for all external actions funded by the EU.

This action shall contain communication and visibility measures which shall be based on a specific Communication and Visibility Plan of the Action, to be elaborated at the start of implementation.

In terms of legal obligations on communication and visibility, the measures shall be implemented by the Commission, the partner country, contractors, grant beneficiaries and/or

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entrusted entities. Appropriate contractual obligations shall be included in, respectively, the financing agreement, procurement and grant contracts, and Contribution agreements.

The Communication and Visibility Requirements for European Union External Action (or any succeeding document) shall be used to establish the Communication and Visibility Plan of the Action and the appropriate contractual obligations.

Communication and visibility activities will be an integral part of the contract with GIZ. A communication and visibility strategy will be developed during the inception phase of the contract.
## APPENDIX - INDICATIVE LOGFRAME MATRIX

<table>
<thead>
<tr>
<th>Results chain</th>
<th>Indicators</th>
<th>Sources of data</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Impact</strong> (Overall Objective)</td>
<td>To contribute to reducing Illicit Financial Flows in Africa.</td>
<td>The extent of trade misinvoicing in African countries (used as a proxy indicator).</td>
<td>GFI database on trade misinvoicing</td>
</tr>
<tr>
<td><strong>Outcome 1</strong></td>
<td>AUC facilitating role in fighting IFFs in Africa is strengthened.</td>
<td>Status of the AUC strategy/action plan to curb IFFs.</td>
<td>Strategic document /Action Plan adopted by the AUC</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Status of progress reports on the implementation of the strategy/ action plan</td>
<td>Report of AUC</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Number Staff AUC dedicated to IFF (disaggregated by sex)</td>
<td>Progress reports</td>
</tr>
<tr>
<td><strong>Outcome 2</strong></td>
<td>Awareness regarding IFFs is raised among public institutions (including the AUC and AU Member State governments) and CSOs</td>
<td>Number of publications on IFFs published by parliamentarians, CSOs and media (e.g. reports, position papers, media articles, declarations)</td>
<td>Media reports, CSO activity reports, Parliamentary declarations, AFROPAC documentation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Status of the Pan-African Investment Code.</td>
<td>Progress reports</td>
</tr>
<tr>
<td><strong>Outcome 3</strong></td>
<td>Accountability of public institutions regarding fighting IFFs is improved, through the implementation, among others, of good governance standards.</td>
<td>Number of AU Member States, where the exchange of tax-related information takes place according to international Exchange of Information standards.</td>
<td>Analysis of reports/ documentation of technical assistance missions and peer review process on exchange of information standards by the Global Forum on transparency and exchange of information and African regional organisations when complementary.</td>
</tr>
<tr>
<td><strong>Outcome 4</strong></td>
<td>Increased effectiveness of pilot government efforts to tackle IFFs</td>
<td>Status of progress report on measures taken to tackle IFFs in pilot countries</td>
<td>Progress reports</td>
</tr>
<tr>
<td>Outputs (for Outcome 1)</td>
<td>1.1 The AUC capacities to coordinate and monitor the progress of regional anti-IFF actions are strengthened.</td>
<td>1.1.1 Number of countries participating in coordination meetings held by the AUC with relevant stakeholders including the GFG networks.</td>
<td>Minutes of coordination meetings</td>
</tr>
<tr>
<td>------------------------</td>
<td>-----------------------------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td></td>
<td>1.1.2 Frequency of published monitoring reports on the implementation of the AUC strategy on IFFs</td>
<td>AUC monitoring reports</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1.1.3 Number of Staff AUC dedicated to IFF activities whose capacities on this issue have been increased with the support of this Action (disaggregated by sex)</td>
<td>AUC Report</td>
<td></td>
</tr>
</tbody>
</table>
| Outputs (for Outcome 2) | 2.1 Analytical efforts – understanding of the nature and extent of IFFs in Africa is increased | 2.1.1 Number of pieces of research published on Domestic Resource Mobilisation and Illicit Financial Flows (including gender and human rights component where possible) in areas such as:  
- Tax incentives  
- Trade misinvoicing  
- Double Taxation Agreements  
- Tax avoidance and evasion in the extractive sector | Research reports produced with support of the Action |
|                        | 2.1.2 Number of users accessing the repository containing the existing studies on IFFs in Africa, which were carried out by various African Institutions and international organisations | Progress reports |                                               |
| 2.2 Stakeholders are sensitised about IFFs in Africa | 2.2.1 Number of policy makers, parliamentarians, civil society representatives, investigative journalists participating in awareness-raising conferences (such as policy dialogues or sensitisation events), disaggregated by sex and country. | Database of event participants maintained by the Action |                                               |
|                        | 2.2.2 Number of participants in policy dialogues and exchange of experience events involving relevant institutions such as revenue authorities, | Database of event participants maintained by the Action |                                               |
| Outputs (for Outcome 3) | Financial Intelligence Units, Central Banks, Supreme Audit Institutions, Public Accounts Committees, Prosecuting Authorities, CSOs representing the rights of people in more vulnerable situations, (disaggregated by sex and country). | 2.2.3 Number of institutions sharing IFF-related information using the knowledge sharing tool (disaggregated by country). | Progress reports |

| 3.1. Transparency on the fight against IFFs is enhanced | 3.1.1 Number of reports on AU Member States’ activities to fight tax evasion and avoidance published by the AUC | Reports published with support of the Action |

| 3.1.2 Number of published Supreme Audit Institution reports on the effectiveness of systems to address Illicit Financial Flows | | |

| 3.2. Transparency on tax exemptions is increased | 3.2.1 Number of countries where an inventory of tax exemptions is compiled and published | Tax exemption overview reports published with the support of this Action and comparative overview reports |

| 3.2.2 A number of country reports on investment incentives | Progress report, a report on investment incentives published with support of this Action |

| 3.2.3 Number of advisory inputs provided regarding the adoption of Pan-African Investment Code. | Progress reports |

| 3.3. The design, adoption and implementation of anti-IFF policies and measures at national and regional levels is supported | 3.3.1 Number of policies and measures whose design, adoption and implementation was supported by the action (disaggregated by sector and country) | Progress reports |

<p>| 3.3.2 Number and scope of reports on public institutions activities and measures in implementing public policies on IFFs | Progress reports |</p>
<table>
<thead>
<tr>
<th>Outputs (for Outcome 4)</th>
<th>4.1 Pilot country government capacities to fight IFFs are strengthened</th>
<th>4.1.1 Number of Country Risk Profile assessments carried out by key institutions in selected pilot countries, to be prioritised in line with the ongoing policy dialogue in this area.</th>
<th>Country risk profile reports</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4.1.2 Number of follow-up measures developed to curb IFFs in pilot countries using the data from Country Risk Profile assessments.</td>
<td></td>
<td>Progress report</td>
</tr>
<tr>
<td></td>
<td>4.1.3 Number of assessment reports on the key factors for tax base erosion in pilot countries</td>
<td></td>
<td>Progress report and/ or assessment reports on tax base erosion</td>
</tr>
</tbody>
</table>
