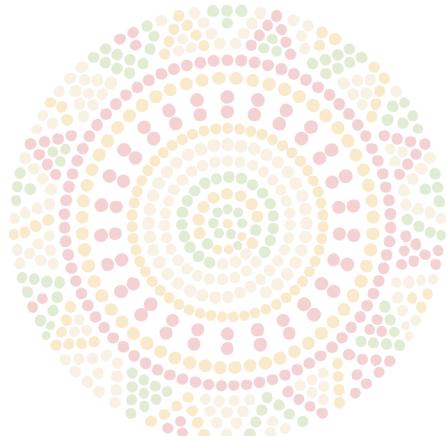


# PAC | 13<sup>th</sup> Pan-African Conference on Illicit Financial Flows and Taxation



## Theme:

Honouring a Legacy, Building a Future



7-10, Oct 2025



Johannesburg, South Africa



**Outcome Statement**

# Preamble

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1. We, the delegates of the 13th Pan-African Conference on Illicit Financial Flows and Taxation (PAC), including Members of the High-level Panel (HLP) on Illicit Financial Flows from Africa, representatives of the African Union Commission, representatives of various intergovernmental agencies, representatives of government agencies, representatives of civil society organisations, representatives of academia, and representatives of media, convened in Johannesburg, South Africa, from 7 to 10 October 2025.
2. We met to reaffirm our collective commitment to advancing tax justice, curbing illicit financial flows (IFFs) from Africa and transforming Africa's fiscal architecture. In our robust deliberations, we reflected on the theme **Honouring a Legacy, Building a Future: A Decade of the HLP Report.**
3. The journey to fight the massive and long-concealed haemorrhaging of Africa's resources accelerated in 2010 when the joint Annual Meetings of the African Union Conference of Ministers of Economy and Finance, and the United Nations Economic Commission for Africa Conference of African Ministers of Finance, Planning and Economic Development committed to implement strong economic and governance measures to address IFFs from Africa.
4. In 2015, the report of the High-Level Panel on IFFs from Africa was launched and marked a pivotal moment in Africa's fight against illicit financial flows in all their forms. The report laid a solid foundation for bold policy action and continental advocacy.
5. Ten years after the launch of the HLP Report, we gathered to honour its legacy, assess progress, and chart a bold path forward; grounded in justice, equity, and sovereignty. The 13th PAC marked an opportunity to recommit to the HLP vision and push for transformative change in global financial architecture.

## **In our deliberations, we noted the following:**

6. The report of the High-Level Panel Report on Illicit Financial Flows from Africa, remains a landmark document that continues to inform advocacy, policy reform, and regional cooperation in the fight against illicit financial flows.
7. The HLP report influenced global frameworks, including the international target of reducing IFFs by 15.4%; the UNCTAD framework and methodology for defining and measuring IFFs; and now the Anti-IFFs Policy Tracker which offers a powerful tool to monitor progress in the implementation of anti – IFFs policies.
8. However, tax is not only a technical instrument of revenue collection, but a tool for structural economic transformation, democratic accountability, and redistribution of power and resources. As a result, despite progress, Africa has not yet succeeded in halting illicit outflows. IFFs have nearly doubled over the past decade, from \$50 billion to \$90 billion annually, and additional losses include \$240 billion lost to corruption; \$275 billion through profit shifting, and \$70 million in other leakages.



- 9. Rooted in colonial legacies, patriarchal economies, and global financial exclusion; tax regimes and IFFs continue to constitute systemic injustices and undermine Africa's development and sovereignty, contributing to the concentration of wealth among the wealthy elite, low tax-to-GDP ratios, regressive tax structures and tax abuse by multinational enterprises depriving African countries of the resources needed to invest in critical public services such as health, education, and climate financing.

### **Following our deliberations, therefore, we declare and commit to advancing the following priorities and strategies:**

- 10. Promote the implementation of robust and sustainable measures to curb IFFs and establish equitable and progressive tax systems. This includes strengthening the regulatory frameworks, strengthening institutions, enhancing data and information collection, analysis and sharing as well as interagency cooperation.
- 11. Invest in rolling out the Anti-IIFFs Policy Tracker as a critical HLP legacy tool for the assessment of anti-IIFFs and accelerating the digitalisation of tax systems, a move that could save countries up to 2.5% of revenue annually.
- 12. Support the recognition of domestic resource mobilisation (DRM) as a broader strategy that goes beyond taxation alone, leveraging central banks, and empowering local governments to enhance their revenue-raising capacities, given their limited fiscal tools.
- 13. Collaborate strongly in support of the ongoing reforms of the global financial architecture including the UN Framework Convention on International Tax Cooperation (UNFCITC) and its operational protocols being driven by the Africa Group.
- 14. Leverage on underutilised taxation pathways such as health taxes to address human capital concerns, public health crises and resource mobilisation.
- 15. Promote the grounding of climate finance in the polluter-pays principle to ensure that African countries can reclaim the resources and fiscal space needed to adapt to climate impacts, pursue low-carbon development, and build resilience without bearing the costs of a crisis they did not create.
- 16. Promote stronger collaboration and coordination between national, regional institutions based on mutual trust, sharing data and intelligence, encouraging harmonisation, transparency and regional integration across borders to tackle financial crimes and regulatory gaps more efficiently.
- 17. Aligning tax policies with Africa's industrialisation agenda, promoting job creation, value addition, and local ownership. Tax incentives should target sectors that build domestic productive capacity.
- 18. Advancing the tax justice agenda and sustain momentum around the High-Level Panel (HLP) Report on Illicit Financial Flows (IFFs) including fostering meaningful dialogue, innovative solutions, and unwavering solidarity.

# Conclusion

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19. Equitable tax systems are pivotal in financing public goods, building accountable states, and fostering industrialisation. Fiscal justice is undeniably foundational to peace, security, and inclusive development. We assert our right to be involved in shaping global tax norms and demand Africa's meaningful participation in international financial governance.
20. Considering shifting geopolitical dynamics, we must reflect deeply on what we can do independently to strengthen DRM and stem capital flight through IFFs. The answers lie not only in global negotiations but in bold and coordinated action across multiple African institutions. For the dream of a united and prosperous continent is within reach, but it demands excellence. Not just reflection, but concrete action.
21. This declaration marks a turning point: we honour the legacy of the HLP Report and commit to building a future where Africa's wealth serves its people, not external interests.

## PAC|13<sup>th</sup> Pan-African Conference on Illicit Financial Flows and Taxation

Honouring a Legacy, Building a Future

 7-10, Oct 2025  Johannesburg, South Africa



**Adopted on 10 October 2025 in Johannesburg, South Africa.**

PAC partners:





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