

# Good Governance in a Digital and Open Trading Environment

at the **WU Global Tax Policy Center** in association with the **World Bank Group**, **United Nations Office on Drugs and Crimes** and the **African Tax Institute**

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# Good Governance in a Digital and Open Trading Environment (DOTE)

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The Good Governance in a digital and open trading environment project is a three-year program (2021-2024) by the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law (WU GTPC) in association with the World Bank, United Nations Office on Drugs and Crime (UNODC) and the African Tax Institute (ATI) and as part of the Golden Stretch Round of the Siemens Integrity Initiative. It brings together stakeholders from government, business, academia and civil society to engage in dialogue to identify the remaining gaps in national,

regional and global efforts to tackle corruption, bribery, money laundering, tax crimes and other forms of illicit activities in Africa; evaluate the potential for new technologies to improve detection and investigation efforts; and analyze the potential impact of the newly established African free trade area on the domestic tax bases and on illicit financial flows (IFFs). The project builds on the results of the Tax and Good Governance (2015-2018) and Tax Transparency and Corruption (2019-2023) projects undertaken by WU GTPC.

The first stage of the project (Tax and Good Governance 2015-2018) confirmed that corruption, in all its forms, was undermining the ability of African countries to achieve sustainable development through domestic resource mobilization. The African countries that participated in the first stage confirmed that this was a priority issue for them alongside examining the different ways in which financial crimes interact and the need for a 'whole of government' approach.

The second stage of the program (Tax Transparency and Corruption 2019-2023) addresses the interaction between tax transparency and corruption from the perspective of tax administrators, Financial Intelligence Units (FIUs), policymakers, business, civil society (CSO) and academics, and focuses on client-attorney privilege, beneficial ownership, cooperative compliance, unexplained wealth orders and inter-agency cooperation.

The third stage of the program focuses on how to address tax transparency and corruption using new technologies in an era of increased trade liberalization from the perspective of tax administrations, FIUs, trade and tax policymakers, business and CSOs.

***"Good governance and a corrupt free environment are the foundation for a well-functioning and market-based democratic economy and society."***

*— Jeffrey Owens, Director, Good governance in a digital and open trading environment Project*

# Project Objectives

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The project will consist of 3 distinct objectives:

- Using new technologies to transform the way that African regulatory frameworks can counter illicit financial flows to transform the way relevant institutions cooperate to identify and counter IFFs using new technologies and identify emergent opportunities to share lessons and experiences, identify the way in which digital innovation can best be achieved consistently and in a harmonized manner.
- Minimise the risk of increased IFFs in the free trade area by harmonizing regulation and administrative practices to empower African countries to identify and minimize the potential risks of increased IFFs as a result of the implementation of the African Continental Free Trade Area Agreement (AfCFTA), including the need for harmonization of regulatory and administrative approaches, which in turn will require a close cooperation between the participating countries.
- Increasing the effectiveness of CSOs in the new digital and open trade environment to curb IFFs by enhancing their role in the public debate.



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# Project Timeline



## Country Focus

The Project aims to work with seven focus African countries (Nigeria, Ghana, Kenya, Rwanda, South Africa, Zambia and Uganda) to document case studies on the successes, challenges and major lessons learned and adapt approaches of law enforcement and tax agencies cooperation to counter tax and financial crimes in a digital and free trade environment and strengthening CSOs engagement in the policy debate by providing a neutral forum for the exchange of ideas and capacity development opportunities on the impact of technology and trade liberalization for IFFs. The team will also provide support to other African countries interested in participating throughout the duration of the project. It will establish a connection between the trade community and the tax community, as well as engage CSO in the debate, through policy relevant and evidence-based research and dialogue with countries exploring how digital technologies can improve the response of law enforcement bodies; ensuring the interests of these bodies are considered as the African Continental Free Trade Agreement is implemented.



# Talking Tax: An African Perspective

In this series of Talking Tax, the WU GTPC is engaging revenue authority and financial intelligence officials, amongst other thought leaders, from a variety of African countries in a series of discussions on emerging issues relating to taxation and the fight against money laundering and corruption. During these interactive sessions, Prof. Jeffrey Owens invites leading players in the field of African tax policy for an informal discussion of issues which are currently preoccupying governments, business and civil society in African countries. For the first talk of the series, Mrs Elizabeth Meyo (Commissioner for Domestic Taxes at Kenya Revenue Authority) and Mr James Odong (Head of Process Management at Uganda Revenue Authority) were invited to discuss the potential for the use of new technologies to transform African tax administrations on July 6, 2020. The recordings of the Talking Tax events are available on our website.



*Talking Tax online event "New Technologies: A potential to transform African Tax Administrations" on July 6, 2020, with Jeffrey Owens, Elizabeth Meyo and James Odong*



# Conferences and Meetings

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*Tax Transparency and Corruption Conference, July 14-15 2021*

*The Good Governance in a digital and open trading environment project program has been supported by the Siemens Integrity Initiative.*

# Management Board

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### EVENTS

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