

# Tax Transparency and Corruption

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**

# WU

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# Tax Transparency and Corruption: An African Perspective



Tax Transparency and Corruption is a four-year program (2019-2023) by 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). It brings together academia, business and government to tackle corruption, bribery, money laundering, tax crimes and other forms of illicit activities in Africa. The project builds on the results of the Tax and Good Governance project (2015-2018) 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 35 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 and academics, and involves four closely related modules:

- Increasing the effectiveness of government actions to counter financial crimes through enhanced *inter-agency cooperation*.
- Establish a legal framework for *cooperative compliance* and the promotion of tax certainty through increased consultation with business.
- Remove the barriers to exchange of information within and between countries and improving transparency in tax planning by enhancing the implementation of *beneficial ownership* standards using new technologies and diagnosing the potential for misuse of *client attorney privilege* to identify acceptable and unacceptable uses.
- Investigate the potential for the use of *unexplained wealth orders* to support in the investigation of corruption, money laundering and tax crimes and recovery of assets.

tax transparency & corruption



***"Good tax governance and a corrupt-free and transparent tax system are the foundations for a sustainable economic development"***

— Jeffrey Owens, Director, Tax Transparency and Corruption Project —

# Project Objectives

- **Identifying** and **mobilizing** stakeholders in national tax and customs administrations, FIUs, other law enforcement agencies and private sector
- Setting out a policy relevant **research agenda**
- Drafting **model national tax legislation and international tax agreements** with an aim of strengthening country specific anti-avoidance rules and improving the **effectiveness** of the tax administrations to get access to information on assets held offshore
- **Building up institutional capacity** in African countries and ensuring sustainability by creating a network of “ambassadors” of key institutions in Africa who will be **able to disseminate and promote the acquired knowledge** on the role of tax authorities in detection of the corruption practices



*High-Level Conference on High Net-Worth Individuals, Vienna, February 21-23, 2018*



# Project Timeline

<p><b>Phase 1: Development and Research</b></p> <p>This phase identifies work already done elsewhere, sees where the gaps are, identifies key players, sets up a research agenda for the whole duration of the project and prepares the groundwork for the following two phases.</p>	2019
<p><b>Phase 2: Implementation</b></p> <p>In this phase, the research focuses on national legislation, operation of treaties and best practice manuals leading to proposals, country specific recommendations and research work. Dissemination of the work ensures that project coverage is not limited to the officials attending the project events.</p>	2020 2021
<p><b>Phase 3: Transition</b></p> <p>This phase focuses on how African based institutions can take forward the work onto a sustainable basis.</p>	2022 2023

# Country focus

The Project aims to assist seven focus countries (Nigeria, Ghana, Kenya, Rwanda, South Africa, Zambia and Uganda) to boost their budgets by raising own tax revenues, tackling illicit financial flows (IFFs) that deteriorate national budget resources and improving the business taxation environment. The team will also provide support to additional countries interested in participating throughout the duration of the project. It will establish a connection between the anti-money laundering (AML) community and the tax community through policy relevant and evidence based research and dialogue with countries regarding client-attorney privilege, beneficial ownership, cooperative compliance, unexplained wealth orders and inter-agency cooperation.



# 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*

*The Tax Transparency and Corruption program has been supported by the Siemens Integrity Initiative.*

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## Address and Contacts

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### ADDRESS

**WU Global Tax Policy Center** at the  
Institute for Austrian and International Tax Law  
*WU (Vienna University of Economics and Business)*  
Welthandelsplatz 1, Building D3, 2nd Floor  
1020 Vienna, Austria



### CONTACTS

**Website:** [www.wu.ac.at/taxlaw/institute/gtpc/](http://www.wu.ac.at/taxlaw/institute/gtpc/)

**Email:** [globaltaxpolicycenter@wu.ac.at](mailto:globaltaxpolicycenter@wu.ac.at)

**Phone:** +43 1 31336 5845

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