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Economic Commission for Africa
Committee of Experts of the Conference of African
Ministers of Finance, Planning and Economic Development
Forty-second meeting
Victoria Falls, Zimbabwe (hybrid), 28 February–1 March 2024

Agenda item 9

Consideration and adoption of the report of the Committee of Experts
and consideration of recommendations and draft resolutions

Report of the Committee of Experts on its forty-second meeting**Introduction**

1. The forty-second meeting of the Committee of Experts of the Conference of African Ministers of Finance, Planning and Economic Development of the Economic Commission for Africa was held at Victoria Falls, Zimbabwe, in a hybrid format featuring both in-person and online participation, from 28 February to 1 March 2024.

Part one**I. Opening of the forty-second meeting of the Committee of Experts and the fifty-sixth session of the Economic Commission for Africa [agenda item 1]****A. Attendance**

2. The meeting was attended by representatives of the following members of the Economic Commission for Africa (ECA): Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Comoros, Congo, Côte d'Ivoire, Democratic Republic of the Congo, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Kenya, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Morocco, Mozambique, Namibia, Nigeria, Rwanda, Senegal, Somalia, South Africa, South Sudan, Togo, Uganda, United Republic of Tanzania, Zambia, Zimbabwe.

3. The following entities of the United Nations system were represented: Development Coordination Office, Food and Agriculture Organization of the United Nations, International Civil Aviation Organization, International Fund for Agriculture Development, International Organization for Migration, Joint United Nations Programme on HIV/AIDS, Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States, Office of the United Nations High



Commissioner for Refugees, United Nations Children's Fund, United Nations Conference on Trade and Development, United Nations Development Programme, United Nations Educational, Scientific and Cultural Organization, United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), United Nations Environment Programme, secretariat of the United Nations Framework Convention on Climate Change, United Nations Industrial Development Organization, United Nations Population Fund, United Nations regional coordinator offices, World Bank, World Food Programme, World Health Organization, World Meteorological Organization.

4. Observers from the following States Members of the United Nations were present: Poland, United Kingdom of Great Britain and Northern Ireland.

5. Representatives of the following intergovernmental and regional organizations were present: African Centre of Meteorological Applications for Development, African Development Bank, African Export-Import Bank, African Legal Support Facility, African Regional Institute for Geospatial Information Science and Technology, African Risk Capacity Agency, African High Level Climate Champions, Tax Administration Forum, African Union Commission, African Union Development Agency, Arab Bank for Economic Development in Africa, Central Bank of West African States, Eastern and Southern African Trade and Development Bank, ECOWAS Bank for Investment and Development, Global Energy Alliance for People and Planet, Global Partnership for Education, International Institute of Tropical Agriculture, Islamic Development Bank, Regional Centre for Mapping of Resources for Development, secretariat of the African Continental Free Trade Area.

6. Observers were present from the following entities: Africa Australia Inspire Lead Educate Advocate for Change; Africa Energy Study Group; African Center for Economic Transformation; African Coalition for Sustainable Energy and Access; African Forum and Network on Debt and Development; Alliance for a Green Revolution in Africa; American University in Cairo; Amis des Étrangers au Togo; Association des résidents de La Siesta, Mohammedia, pour la protection de l'environnement; Biruh Teweled Le Ethiopia; Bokamoso Youth Cooperative Society; Cadi Ayyad University; Cameroon Economic Policy Institute; Carbered Africa; Caritas Africa; Católica Lisbon School of Business and Economics; Central Metallurgical Research and Development Institute; ChildFund International; Christian Aid; Chukwuemeka Odumegwu Ojukwu University; Communauté des personnes engagées pour promouvoir l'entrepreneuriat et le développement durable; Community Action Against Plastic Waste; Decent Work for All Burundi; Development Initiatives; DoTheDream Youth Development Initiative; Dr. M. Chandrasekhar International Foundation; Effective Institutions Project; Elevate Trust; Explorer's Club; Federal University of Health Sciences; Fédération des Organisations des Femmes Entrepreneures des pays d'Afrique Centrale, section Gabon; Fondation des Oeuvres pour la Solidarité et le Bien Etre Social; Ginger Growers Processors and Marketers Association of Nigeria; Global Energy Interconnection Development and Cooperation Organization; Global Peace and Development Organization; Global Perspectives Initiative; Grassroots People Empowerment Foundation; Green Mobilisation Initiative; Gwanda State University; Hazras Charity Foundation; Heeno International; Hindu Institute of International Affairs; Institute for Economic Justice; Institute for Peace and Security Studies; Institute for Sustainable Development and International Relations; Institute of Events Professionals in Zimbabwe; Instituto Nacional de Estatística, Cabo Verde; Interconnections for Making Africa Great Empowered and Sustainable (IMAGES) Initiatives, University of Ibadan; International Centre for Environmental Education and Community Development; International Peace Corps Association; International Society for Human Rights; International Society of Diplomats; Jesuit Justice and Ecology Network Africa;

Jeunes Volontaires pour l'Environnement; Judiciary of Kenya; Kailash Union; Kenya National Young Farmers Association; Korea Development Institute; London School of Economics and Political Science; Marwilak Foundation; Michael Okpara University of Agriculture; Misère Option Zéro; Mo Ibrahim Foundation; Monash University; Namibian Youth on Renewable Energy; ONE Campaign; One Nature Foundation; Pan African Lawyers Union; Pan African Youth Union; Promotion of Sustainable Development in Donga-Mantung; Reality of Aid Africa; Rockefeller Foundation; Rotary International; Saint Mary's University, Ethiopia; Sharing Strategies; Silveira House; Southern Africa Youth Forum; Southern Connecticut State University; Standard Group; StAfrica – Startup Germany-Africa; Stevenson Holistic Care Foundation; Tax Justice Network Africa; United Mission for Rural and Urban African Community Empowerment; United Nations University Centre for Policy Research; Uniting to Combat Neglected Tropical Diseases; Université Badji Mokhtar – Annaba; Université Cheikh Anta Diop de Dakar; University of Carthage; University of Edinburgh; University of Nairobi; University of Professional Studies, Accra; University of Surrey; University of Venda; West African Alliance for Carbon Markets and Climate Finance; Women Advancement for Economic and Leadership Empowerment Foundation in Africa; Young Professionals in Foreign Policy; Youth Association in Sierra Leone; Youth Empowerment for Peace and Security; Zimbabwe Coalition on Debt and Development; Zimbabwe Economic Policy Analysis and Research Institute.

B. Opening statements

7. The opening session was chaired by the Permanent Representative of Uganda to the African Union, the Intergovernmental Authority on Development and ECA, Ambassador of Uganda to Ethiopia and Djibouti, and Chair of the outgoing Bureau of the Committee of Experts, Rebecca Otengo Amuge.

8. Opening statements were delivered by the Deputy Executive Secretary (Programme Support) of ECA, Antonio Pedro, and the Minister of Finance, Economic Development and Investment Promotion of Zimbabwe, Mthuli Ncube.

9. In her opening remarks, Ms. Otengo Amuge thanked the Government of Zimbabwe for hosting the Conference and commended ECA on the support afforded to her during her tenure as Chair of the Bureau.

10. In his statement, Mr. Pedro underscored the many crises that must be addressed in Africa: economic fragility, conflict and growing discontent, exacerbated by the adverse effects of climate change, which were impeding fulfilment of the 2030 Agenda for Sustainable Development and Agenda 2063: The Africa We Want, of the African Union. He said that just and sustainable transitions were needed, requiring long-term structural changes, adequate investment and urgent reform of the currently inadequate global financial system. He reaffirmed the close partnership between ECA and the African Union and African multilateral development banks, reiterating the readiness of the Commission to work with all stakeholders in support of its members.

11. In his statement, Mr. Ncube underscored the challenges faced by African countries, including food insecurity, limited fiscal and monetary policy space, worsening public debt crises and the adverse effects of climate change. He said that African States needed to leverage their land resources and allocate funding to guarantee food security and stressed the need to enhance the mobilization of domestic resources and to strengthen regional trading arrangements, including by removing trade barriers. Outlining remedial measures that the continent should consider, he called for the restructuring of the global financial architecture to ensure that the specific financing needs of Africa were met fairly.

African States needed to adopt systems for natural capital accounting and take steps to implement the digital transformation.

II. Election of the Bureau and adoption of the agenda and programme of work [agenda item 2]

12. The following countries were unanimously elected by the Committee to form the new Bureau:

Chair:	Zimbabwe
First Vice-Chair:	Egypt
Second Vice-Chair:	
Third Vice-Chair:	Côte d'Ivoire
Rapporteur:	Uganda

13. Following an acceptance statement by the newly elected Chair, the Permanent Secretary in the Ministry of Finance, Economic Development and Investment Promotion of Zimbabwe, Andrew Bvumbe, the Committee adopted without further amendment the programme of work and the following agenda, based on the provisional agenda that had been circulated.

1. Opening of the forty-second meeting of the Committee of Experts and the fifty-sixth session of the Economic Commission for Africa.
2. Election of the Bureau and adoption of the agenda and programme of work.
3. Overview of recent economic and social developments in Africa.
4. Assessment of progress on regional integration in Africa.
5. Presentation on the theme of the fifty-sixth session of the Economic Commission for Africa.
6. Statutory issues.
7. Date, venue and theme of the fifty-seventh session of the Economic Commission for Africa.
8. Other matters.
9. Consideration and adoption of the report of the Committee of Experts and consideration of recommendations and draft resolutions.
10. Closing of the forty-second meeting of the Committee of Experts.

Part two

Account of proceedings

III. Overview of recent economic and social developments in Africa [agenda item 3]

A. Presentation

14. Under this agenda item, a representative of the secretariat introduced an overview of recent economic and social developments in Africa (E/ECA/COE/42/4/Rev.1). In the report, it was highlighted that Africa continued to experience relatively low growth rates, which were not commensurate with its growth potential or with the achievement of its socioeconomic transformation and the implementation of the 2030 Agenda for Sustainable Development and Agenda 2063: The Africa We Want, of the African Union. Net exports, private consumption and gross fixed investment continued to underpin growth in the short-to-medium term. African trade continued to face headwinds owing to low commodity prices, however, while poverty and unemployment rates continued to rise, as did the level of vulnerability faced by certain social groups. Risks and opportunities were also highlighted in the report, and it was stressed that intra-African trade was crucial to economic diversification and that there was thus an urgent need to fully implement the Agreement Establishing the African Continental Free Trade Area.

B. Discussion

15. In the ensuing discussion, experts underscored the factors that had influenced the region's growth trajectory, including global monetary policies, the war in Ukraine and the impact of the coronavirus disease (COVID-19) pandemic, and they welcomed most of the policy recommendations contained in the report. They noted that Africa needed to accelerate the pace of its transition to a green economy and renewable energy and to adopt policies to establish green industries, while leveraging its vast endowment of natural resources. They emphasized the need for effective, innovative financing mechanisms for the green transition in Africa that maintained fiscal stability while tackling climate change challenges. They called for reform of the current global financial architecture. Furthermore, they stressed that the informal sector remained huge in Africa, and they called for a comprehensive discussion on the formalization of the informal sector. They suggested corresponding amendments to the report.

C. Recommendations

16. In the light of the discussion, the Committee made the following recommendations:

- (a) Members of ECA should:
 - (i) Enhance the mobilization of domestic resources through the capacity-building of institutions and the digitalization of tax systems;
 - (ii) Adopt climate change policies and integrate them into public spending through green budgets, by leveraging innovative financing mechanisms, such as debt swaps;

- (iii) Fully implement the Agreement Establishing the African Continental Free Trade Area to stimulate manufacturing and increase intra-African trade;
- (iv) Implement well-designed industrial policies that address the issues of climate change and promote manufacturing and value addition;
- (b) ECA should:
 - (i) Support its members in strengthening and accelerating implementation of the Agreement Establishing the African Continental Free Trade Area to unlock the developmental opportunities arising therefrom;
 - (ii) Support its members in implementing structural reforms to revive growth, bolster resilience and enhance the effectiveness of fiscal and monetary policies, with a view to containing inflation;
 - (iii) Convene policy dialogues and facilitate the exchange of experiences on the impact of the formalization of the informal sector on African growth;
 - (iv) Enhance collaboration with members of ECA to ensure that statistics and data on the social and economic outlook of Africa are aligned with national data;
 - (v) Conduct a study on areas where climate change intersects with global trade policies, such as the carbon border adjustment mechanism, and their implications for economic development in Africa;
 - (vi) Support its members in capitalizing on the current global changes, including the transition towards renewable energy and the revitalized significance of critical minerals;
 - (vii) Continue to support efforts by its members to further the reform of the global financial architecture.

IV. Assessment of progress on regional integration in Africa [agenda item 4]

A. Presentation

17. Under this agenda item, a representative of the secretariat introduced an assessment of progress on regional integration in Africa (E/ECA/COE/42/5). The progress in the implementation of the Agreement Establishing the African Continental Free Trade Area and the establishment of the Single African Air Transport Market were among the achievements highlighted in the report. Among the challenges identified were the insufficient development of infrastructure and the slow ratification of the Protocol to the Treaty Establishing the African Economic Community relating to Free Movement of Persons, Right of Residence and Right of Establishment. Recommendations in the report were related to the need for more effective governance and security measures to accelerate efforts to implement the Agreement Establishing the African Continental Free Trade Area through relevant national and regional strategies; meeting macroeconomic criteria for monetary integration; mobilizing innovative financing for infrastructure; and supporting the ratification of the Protocol.

B. Discussion

18. In the ensuing discussion, experts stressed that continental strategic initiatives, such as the Programme for Infrastructure Development in Africa and the Agreement Establishing the African Continental Free Trade Area, were critical to the success of regional integration and to reducing the cost of doing business and improving competitiveness. They highlighted the importance of political commitment at the regional, subregional and national levels and bottom-up approaches to implementing regional integration. They expressed concerns about the challenges related to the free movement of people across the continent. They underlined the significance of good governance as a prerequisite for regional integration, sustainable socioeconomic development and poverty reduction, and expressed support for such initiatives as the single digital market framework and the single African strategy for artificial intelligence. They called for lessons to be learned from the regional economic communities in order to advance regional integration.

C. Recommendations

19. In the light of the discussion, the Committee made the following recommendations:

- (a) Members of ECA should:
 - (i) Mobilize resources to advance regional integration and speed up the implementation of the Agreement Establishing the African Continental Free Trade Area;
 - (ii) Strongly commit themselves to accelerating the implementation across the continent of the Protocol to the Treaty Establishing the African Economic Community relating to Free Movement of Persons;
 - (iii) Accelerate the operationalization of African financial institutions stipulated in the Abuja Treaty, such as the African Monetary Fund, the African Central Bank and the African Investment Bank, to overcome currency barriers;
 - (iv) Take deliberate action to develop infrastructure in order to facilitate regional integration;
 - (v) Make concerted efforts to maintain and enhance peace and security in order to sustain trade and regional integration;
 - (vi) Leverage digitalization as a solution to security concerns relating to the free movement of people;
- (b) ECA should:
 - (i) Continue to support its members, the regional economic communities, the African Union Commission and the secretariat of the African Continental Free Trade Area in the implementation of the Agreement Establishing the African Continental Free Trade Area and other integration frameworks, such as the Action Plan for Boosting Intra-African Trade, the Protocol to the Treaty Establishing the African Economic Community relating to Free Movement of Persons, Right of Residence and Right of Establishment, the Programme for Infrastructure Development in Africa and the Pan-African Payment and Settlement System, and in the effective implementation of national and regional strategies relating to the Agreement Establishing the African Continental Free Trade Area;

(ii) Continue to collaborate with pan-African institutions and other relevant partners on the local manufacturing of pharmaceuticals;

(iii) Analyse the Guided Trade Initiative of the African Continental Free Trade Area and expand its scope to involve more members, with a view to learning lessons;

(iv) Implement a results-oriented approach to evaluating progress on regional integration in Africa, providing practical and programmatic solutions.

V. Presentation on the theme of the fifty-sixth session of the Economic Commission for Africa [agenda item 5]

A. Presentation

20. Under this agenda item, the Deputy Executive Secretary (Programme) and Chief Economist of ECA, Hanan Morsy, introduced a report on the theme of the fifty-sixth session of the Commission, “Financing the transition to inclusive green economies in Africa: imperatives, opportunities and policy options” (E/ECA/COE/42/6–E/ECA/CM/56/4). She highlighted the structural issues affecting the financing of the green transition in Africa and opportunities at the national, regional and global levels to support the financing of inclusive transitions.

B. Discussion

21. In the ensuing discussion, experts underscored that African countries must define and lead the establishment of inclusive transition priorities, harness innovative financing and use their abundant natural resources to fund the achievement of development objectives. They emphasized that domestic resources remained a crucial source of finance for development in Africa, and that countries should prioritize borrowing from national and regional capital markets, rather than focusing too much on green and blue bonds. They noted that grants and concessional lending were useful but must not be the main focus of financing for African countries. They raised concerns about the complex accreditation process for accessing the Green Climate Fund.

22. They called for relevant policies at the national and regional levels to drive investments to harness the water, energy and food security nexus and for an approach to help African countries to understand better and develop capacities related to carbon markets, green and blue bonds, and biodiversity credits as sources of finance. They emphasized the need for harmonized regional strategies and approaches relating to carbon markets; a carbon price that was globally aligned and that provided fair compensation to Africa; financing mechanisms that ensured the inclusion of all people; the leveraging of the African Continental Free Trade Area; investment in the vast clean energy resources of the continent; and leadership by Africa in the processing of its critical minerals to develop regional and global battery and electric vehicle value chains.

23. In addition, they called for strong collaboration among African countries and support for them in developing a portfolio of bankable projects to enhance financing possibilities; the inclusion of the abundant natural resources of the continent in calculations of gross domestic product in order to boost credit ratings and lower the cost of borrowing; and the urgent reform of the global financial architecture.

C. Recommendations

24. In the light of the discussion, the Committee made the following recommendations:

- (a) Members of ECA should:
 - (i) Collaborate on developing common strategies for the mobilization of domestic resources from national and regional private capital markets;
 - (ii) Improve tax efficiency in order to expand the fiscal space significantly for investment in development priorities;
 - (iii) Implement harmonized policies for cross-border investment;
 - (iv) Work together to build capacity, share knowledge and experiences on green and blue bonds and develop a common approach to carbon markets and biodiversity credits, with a view to avoiding the risks associated with the so-called “race to the bottom”, and develop a common framework for evaluating carbon capacity;
 - (v) Ensure a strong African voice in the call for high-integrity carbon markets that are globally aligned and transparent;
 - (vi) Mainstream natural capital accounting into national accounts and rebase gross domestic product;
 - (vii) Join the sustainable debt coalition initiative, with the aim of reinforcing the African position on the debt crisis in global forums;
- (b) ECA should:
 - (i) Provide technical support to its members to enhance their capacity to access the resources of the Green Climate Fund and to improve their understanding and use of domestic capital markets, green and blue bonds, carbon credits and biodiversity credits;
 - (ii) Support its members in mainstreaming natural capital accounting into national accounts;
 - (iii) Continue to advocate, promote dialogue on and mobilize support for the development of the sustainable debt coalition initiative in Africa.

VI. Statutory issues [agenda item 6]

- A. Report of the Executive Secretary on the activities of the Economic Commission for Africa from April 2023 to February 2024**
- B. Report on the follow-up to the resolutions of the Conference of African Ministers of Finance, Planning and Economic Development**
- C. Reports on the work of the subsidiary bodies of the Economic Commission for Africa**

1. Presentation

25. Under sub-items 6 (a), (b) and (c), representatives of the secretariat introduced the report of the Executive Secretary on the activities of the Economic Commission for Africa from April 2023 to February 2024 (E/ECA/COE/42/7), the report on the follow-up to the resolutions of the Conference of African Ministers of Finance, Planning and Economic Development (E/ECA/COE/42/8) and the report of the Africa Regional Forum on Sustainable Development on its ninth session and follow-up activities (E/ECA/COE/42/9).

2. Discussion

26. In the ensuing discussion, experts commended the secretariat on its implementation of the planned activities, its support for members of ECA and the promotion of the African position on global platforms. They underscored the importance of mechanisms for the monitoring, evaluation and reporting on the progress made in implementing the 2030 Agenda, Agenda 2063 and other initiatives, and underscored the importance of innovative solutions for inclusive growth and sustainable development, including sustainable financing mechanisms. They urged the secretariat to continue its efforts to promote innovative solutions to eradicate poverty and ensure sustainable financing through such mechanisms as debt swaps and carbon taxation, and to support the development of harmonized regulatory frameworks for carbon markets. They highlighted the fact that significant resources were required to develop the digital economy, stressed the need to adopt digital tax policies and expressed concern over the incompatibility of the efforts undertaken on digital taxation with the moratorium of the World Trade Organization on digital tariffs. They called upon ECA to support capacity development for its members in forecasting the impacts of climate change. They noted the paucity of data on the processing of and trade in some agricultural products in Africa, which could be used to assess their contribution to food security.

3. Recommendations

27. In the light of the discussion, the Committee made the following recommendations:

- (a) Members of ECA should:
 - (i) Strengthen and use the Africa Regional Forum on Sustainable Development as a platform for the integrated monitoring and evaluation of progress made in implementing both the 2030 Agenda and Agenda 2063;

- (ii) Develop capital markets and enhance their regional integration to scale up resource mobilization and promote transparency and accountability;
- (iii) Ensure the independence of central banks to enable them to implement monetary policy effectively;
- (b) ECA should:
 - (i) Organize experience-sharing platforms and capacity-building activities in relation to debt swaps, carbon markets, digital taxation, ways to address illicit financial flows and the use of the integrated planning and reporting toolkit;
 - (ii) Conduct comprehensive studies on the potential of digital taxation and the implications of the moratorium of the World Trade Organization on digital tariffs for Africa;
 - (iii) Work with its partners to develop and promote a data governance framework that provides for the integration of data security to unlock the power of data while ensuring confidentiality and integrity;
 - (iv) Focus on transformational regional initiatives in order to achieve tangible results, and optimize the impact of its interventions.

C. Reports on the work of the subsidiary bodies of the Economic Commission for Africa (*continued*)

1. Presentation

28. Under sub-item 6 (c), representatives of the secretariat introduced the reports on the sessions of the subregional intergovernmental committees of senior officials and experts (E/ECA/COE/42/10, E/ECA/COE/42/11 and E/ECA/COE/42/12), the oral report on the subregional preparatory meetings for the Conference of African Ministers of Finance, Planning and Economic Development, and the report of the Committee on Private Sector Development, Regional Integration, Trade, Infrastructure, Industry and Technology on its third session (E/ECA/COE/42/13).

2. Discussion

29. In the ensuing discussion, experts commended the secretariat on its work in supporting the members of ECA in a wide range of areas, including energy and digital technologies, inclusive and sustainable green industrialization, the demographic dividend and job creation, and the implementation of the Agreement Establishing the African Continental Free Trade Area.

30. They drew attention to the tight fiscal space on the continent and emphasized the need for domestic resource mobilization and for efficient public spending that was focused on expenditures that yielded significant spillover effects on the economy, promoted inclusive growth and created sustainable jobs.

31. They advocated leveraging the convening power of ECA to advance the development of the Grand Inga Dam project, so as to enhance access to electricity, environmental conservation, sustainable mining and electric vehicle battery production. They also called upon ECA to carry out evidence-based and compelling advocacy work with regard to carbon markets. They highlighted the need for countries to harness the potential of green bonds, noting that Africa currently accounted for only 1 per cent of green bonds issued globally.

3. Recommendations

32. In the light of the discussion, the Committee made the following recommendations:

- (a) Members of ECA should:
 - (i) Judiciously allocate an appropriate percentage of their national budget to the support of fundamental and applied research, development and innovation, in line with recommendations of the United Nations Educational, Scientific and Cultural Organization;
 - (ii) Enhance national capacities to boost the efficiency of public expenditure, including by using targeted expenditures, reducing leakages and ensuring that the tax concessions on investment generate the expected benefits to national economies;
 - (iii) Support the growth and development of micro-, small and medium-sized enterprises and strengthen their capacity to leverage science, technology and innovation for green industrialization, inclusive economic growth, the creation of sustainable jobs and the reduction of poverty;
 - (iv) Enhance grass-roots knowledge and understanding of the benefits of the sustainable use of natural resources, which include the generation of forest carbon credits and the contribution of such resources to inclusive green growth;
 - (v) Formulate and implement effective strategies that are designed to underpin a model of development harnessing both the youth dividend and the continent's vast endowment of natural resources, and that are enabled by the active participation of private sector entities and the empowerment and participation of women;
 - (vi) Create a supportive environment to enable green industrialization, including through skills development and the promotion of science, technology and innovation;
- (b) ECA should:
 - (i) Increase support for, and forge partnerships to accelerate, the implementation of the joint initiative by the Democratic Republic of the Congo and Zambia regarding electric batteries and the joint initiative by Zambia and Zimbabwe regarding a common agro-industrial park;
 - (ii) Support research on the linkages among peace, energy security and sustainable development, especially in the context of intra-State and inter-State conflicts and their adverse effects on socioeconomic development;
 - (iii) Support the design and implementation of subregional strategies and plans for the implementation of the Agreement Establishing the African Continental Free Trade Area.

C. Reports on the work of the subsidiary bodies of the Economic Commission for Africa (*continued*)

D. Proposed programme plan and budget for 2025

1. Presentation

33. Under sub-items 6 (c) and (d), representatives of the secretariat introduced the report of the Committee on Social Policy, Poverty and Gender on its fifth session (E/ECA/COE/42/14), the progress report on the work of the African Institute for Economic Development and Planning (IDEP) (E/ECA/COE/42/15), a summary of the proposed programme plan and budget for 2025 and programme performance for 2023 (E/ECA/COE/42/16), and the full text of the draft proposed programme plan and budget for 2025 and programme performance for 2023 (E/ECA/COE/42/INF/2).

2. Discussion

34. In the ensuing discussion, experts raised concerns about the high levels of poverty and gender inequality on the continent. They highlighted the importance of embedding social development into education and building skills through the strengthening of education systems to unlock the potential of Africa.

35. Although they acknowledged the important role of IDEP in human and institutional capacity-building, they also raised concerns regarding outstanding arrears in annual contributions and their impact on its operations. They commended the work of IDEP and noted the increased budget allocated by the General Assembly to reinforce its role in capacity development, in particular through e-learning and the Young Economists Network.

36. They commended ECA on its work in 2023 and recommended for consideration and adoption by the Conference of Ministers the proposed programme plan for 2025 and the draft proposed programme budget for 2025. They noted the proposed total for budget sections 18 (which includes both regular budget and extrabudgetary resources), 11 and 23 of \$126.74 million for 2025, with zero growth. They welcomed the efforts made by ECA to realign its programme plan and budget to address emerging challenges and leverage opportunities in the context of the continent's development priorities. In that connection, experts noted that subprogramme 1 had been renamed Macroeconomic policy, finance and governance, and that existing subprogrammes 3 and 5 had been discontinued and replaced by subprogramme 3, Technology, innovation, connectivity and infrastructure development, and subprogramme 5, Climate, food security and natural resources, green and blue economy.

3. Recommendations

37. In the light of the discussion, the Committee made the following recommendations:

- (a) Members of ECA should:
 - (i) Raise awareness of important concepts related to the green and blue economies, carbon markets, environmental taxes, just energy transitions and other associated topics;
 - (ii) Consider ways to improve the alignment of monetary policies with fiscal policies in order to achieve greater macroeconomic stability;

- (iii) Ensure the timely settlement of financial contributions and arrears to support the delivery of the mandate of the African Institute for Economic Development and Planning;
- (b) ECA should:
 - (i) Consider reviewing the allocation of the programme budget to the subprogrammes on gender equality and women's empowerment, and poverty, inequality and social policy, in order to reflect adequately their importance for development in Africa;
 - (ii) Conduct needs assessments at the country level and consult with members of ECA to integrate the social dimension of development agendas into capacity-building programmes;
 - (iii) Deepen its collaboration with other entities of the United Nations system and with the African Development Bank on gender-responsive budgeting and on implementing the training programmes of the African Institute for Economic Development and Planning;
 - (iv) Undertake a study at the subregional level on the jobs of the future;
 - (v) Provide support to its members in relation to gender analytics for policy development;
 - (vi) Carry out studies on the formalization of the economy, disseminate the findings of such studies and support peer-to-peer learning about formalization.

E. Report on United Nations support for the African Union and its New Partnership for Africa's Development programme

1. Presentation

38. Under sub-item 6 (e), a representative of the secretariat introduced the report on United Nations system support for the African Union and its New Partnership for Africa's Development programme (E/ECA/COE/42/17), highlighting important intervention areas, achievements and opportunities to promote a common African voice and interests at the global level.

2. Discussion

39. In the ensuing discussion, experts acknowledged the partnership between the African Union and the United Nations development system to implement the 2030 Agenda for Sustainable Development and the second 10-year implementation plan (2024–2033) of Agenda 2063, through the “two frameworks, one agenda” approach. With regard to the Group of 20, experts noted the significance of the membership of the African Union in the Group, as it provided an opportunity and a global platform for advancing the voice and priorities of Africa.

40. They reiterated the importance of monetary and fiscal policies to ensure full benefit from the Agreement Establishing the African Continental Free Trade Area. They expressed interest in understanding the regulatory and financial frameworks that underpinned the success of trade agreements. They commended the efforts made by ECA to launch and operationalize the Africa Knowledge Management Hub and emphasized the importance of engaging with more stakeholders across the continent to foster better understanding and ownership of the Hub. They also highlighted the importance of United Nations system support for the establishment of an African credit rating facility, from which African countries could receive ratings without relying on agencies outside the continent.

3. Recommendations

41. In the light of the discussion, the Committee made the following recommendations:

- (a) Members of ECA should expedite the process of operationalizing the Agreement Establishing the African Continental Free Trade Area through the formulation and implementation of comprehensive national strategies to strengthen regional value chains, boost regional trade and bolster economic growth;
- (b) ECA should:
 - (i) Continue to work closely with the African Union Commission and entities of the United Nations system to accelerate the integrated implementation of the 2030 Agenda and Agenda 2063, and the review of and reporting on that implementation, in particular through the second 10-year implementation plan (2024–2033) of Agenda 2063;
 - (ii) Collaborate with the African Union Commission on the operationalization of the Agreement Establishing the African Continental Free Trade Area, including the development of inclusive and green value chains;
 - (iii) Support the African Peer Review Mechanism in developing an African credit rating system in line with the African Union directive;
 - (iv) Continue to collaborate with the African Union Commission and support the African Union as a member of the Group of 20 in the articulation of common African positions.

F. Report on the implementation of the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024

G. Doha Programme of Action for the Least Developed Countries: report on progress in implementation of priority areas in Africa

1. Presentation

42. Under sub-items 6 (f) and (g), representatives of the secretariat introduced the report on the implementation of the Vienna Programme of Action for Landlocked Developing Countries for the Decade 2014–2024 (E/ECA/COE/42/18) and the report on progress in implementation of priority areas in Africa of the Doha Programme of Action for the Least Developed Countries (E/ECA/COE/42/19). Following the presentations, a representative of the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States provided insights into the review of least developed countries set for March 2024 and the Third United Nations Conference on Landlocked Developing Countries, to be held in June 2024.

2. Discussion

43. In the ensuing discussion, experts noted that African countries had made uneven progress in the implementation of the Doha and Vienna Programmes of Action in the face of multifaceted crises. They underscored the development challenges encountered by African landlocked developing and least developed countries, in particular in relation to transport infrastructure, export

diversification, high export concentration, persistent current account deficits, economic sanctions on certain countries, food insecurity and low levels of literacy. They expressed discontent at the slow implementation of the Vienna Programme of Action and underscored the need for a new programme tailored to the specific priorities of African landlocked developing countries. They called for the exploration of diverse financing sources, including remittances from the African diaspora, to promote socioeconomic development. They highlighted challenges faced by countries following their graduation from least developed country status, and the need for a longer transition period and for post-graduation support.

3. Recommendations

44. In the light of the discussion, the Committee made the following recommendations:

- (a) Members of ECA should:
 - (i) Participate in formulating a successor programme for landlocked developing countries, recognizing their linkages with neighbouring countries, that takes into account the special needs of African countries;
 - (ii) Effectively implement international transit agreements for the smooth transit of goods and persons from landlocked developing countries, recognizing their linkages with neighbouring countries, including by reducing cumbersome administrative procedures;
 - (iii) Align their national development plans with the Doha Programme of Action;
 - (iv) Conduct country-driven assessments of the implementation of the Doha Programme of Action;
 - (v) Advocate a longer transition period for graduation from least developed country status and the provision of access to post-graduation support;
- (b) ECA should:
 - (i) Conduct research on remittances and their contribution to economic growth, and on strategies for the increased use of remittances in development;
 - (ii) Support the implementation of the Single African Air Transport Market to enhance connectivity, facilitate movement of goods and people and drive regional integration;
 - (iii) Support the implementation of the Protocol to the Treaty Establishing the African Economic Community relating to Free Movement of Persons, Right of Residence and Right of Establishment, and the Agreement on Trade Facilitation of the World Trade Organization;
 - (iv) Assess the impact of graduation from the least developed country category and propose solutions for a smooth and sustainable transition;
 - (v) Support its members in aligning their national development plans with the Doha Programme of Action, using the integrated planning and reporting toolkit.

VII. Date, venue and theme of the fifty-seventh session of the Economic Commission for Africa [agenda item 7]

A. Presentation

45. Under this agenda item, a representative of the secretariat introduced a note on the date, venue and theme of the fifty-seventh session of the Economic Commission for Africa (E/ECA/COE/42/20/Rev.1). It was proposed that the fifty-seventh session be held at ECA headquarters in Addis Ababa in March 2025 under one of the following three themes, which had been formulated by ECA through a consultative process and were being submitted to the Committee for its consideration:

(a) Option one: “Advancing the implementation of the Agreement Establishing the African Continental Free Trade Area: proposing transformative strategic actions”;

(b) Option two: “Digitalization and technology to advance economic transformation in Africa”;

(c) Option three: “Investing in food security and energy transformation: pathways towards swifter achievement of the Sustainable Development Goals in Africa”.

B. Discussion

46. In the ensuing discussion, experts maintained that it would be possible for the Commission to address the theme “Advancing the implementation of the Agreement Establishing the African Continental Free Trade Area: proposing transformative strategic actions”, while still giving consideration to the equally crucial issues of digitalization and technology, and of food security and energy transformation.

C. Recommendations

47. In the light of the discussion, the Committee recommended that the fifty-seventh session of the Economic Commission for Africa should be held under the overarching theme “Advancing the implementation of the Agreement Establishing the African Continental Free Trade Area: proposing transformative strategic actions”, which should cover the issues of digitalization, technology, food security and energy transformation.

VIII. Other matters [agenda item 8]

48. No other matters were raised.

IX. Consideration and adoption of the report of the Committee of Experts and consideration of recommendations and draft resolutions [agenda item 9]

49. Under this agenda item, the Committee considered the draft report on its meeting together with the draft resolutions to be submitted for consideration and possible adoption by the Conference of African Ministers of Finance, Planning and Economic Development of the Economic Commission for Africa. Experts made comments and proposed amendments to the report. After extensive discussion, the Committee unanimously adopted the report. The

resolutions are attached in the annex to the present report for consideration and adoption by the Conference of Ministers.

X. Closing of the forty-second meeting of the Committee of Experts [agenda item 10]

50. Closing remarks were made by Ms. Morsy and Mr. Bvumbe.

51. In her remarks, Ms. Morsy affirmed the success of the experts meeting, during which a spectrum of instruments and mechanisms aimed at financing the transition to inclusive green economies in Africa had been explored. She reiterated the need for concerted steps to be taken towards a forward-looking development strategy for the continent and the imperative to continue to prioritize innovation and invest in skills and education.

52. Mr. Bvumbe noted that the meeting had been productive in tackling pressing challenges on the continent and expressed the hope that ECA and its members could move to action-oriented approaches and focus on deliverable outputs in public services for Africans. He commended the teams from Zimbabwe, ECA and the service providers on the seamless organization of the meeting.

53. Following those statements and the customary exchange of courtesies, the Chair declared the meeting closed at 8.10 p.m, on Friday, 1 March 2024.

Annex

Draft resolutions for consideration by the Conference of Ministers

Draft resolutions, the text of which was approved by the Committee of Experts, are set out below for consideration and possible adoption by the Conference of Ministers.

A. Strengthening tax cooperation for enhanced domestic resource mobilization

The Conference of Ministers,

Recognizing that widening financing gaps and enduring fiscal constraints, which have been exacerbated by the coronavirus disease (COVID-19) pandemic and the conflict in Ukraine, have inhibited the ability of African countries to respond to the food and energy crises,

Noting that the constraints on effective domestic resource mobilization include the large informal sector in Africa, weak and inefficient tax administration systems, unproductive tax incentives, leakages in revenue collection, such as illicit financial flows, and weak law enforcement,

Recognizing General Assembly resolution 77/153 of 14 December 2022, on external debt sustainability and development, in which the Assembly emphasized the importance of debt sustainability, debt transparency and effective debt management to efforts to achieve the Sustainable Development Goals,

Reaffirming its resolution 990 (LIV) of 17 May 2022, in which the Conference called upon the United Nations to begin negotiations under its auspices on an international convention on tax matters, with the participation of all States members of the Economic Commission for Africa and relevant stakeholders,

Recalling General Assembly resolution 78/230 of 22 December 2023, on the promotion of inclusive and effective international tax cooperation at the United Nations, which was based on a draft resolution introduced by States Members of the United Nations that are members of the Group of African States, subsequent to the adoption by the Conference of resolution 990 (LIV), and welcoming the report of the Secretary-General on that subject,¹

Recognizing the importance of efficient tax administration in optimizing the mobilization of domestic resources and the fundamental role of cooperation at the national, regional and international levels in plugging resource leakages, in particular in combating illicit financial flows,

Recalling its resolution 886 (XLIV) of 29 March 2011, which provided the basis for the establishment of the High-level Panel on Illicit Financial Flows from Africa, and recalling also the special declaration on illicit financial flows made by the Assembly of Heads of State and Government of the African Union at its twenty-fourth ordinary session, in which the African Union Commission, the Economic Commission for Africa and the African Development Bank were directed to undertake further research on illicit financial flows,

Recalling also the appeal to States Members of the United Nations in the Addis Ababa Action Agenda of the Third International Conference on

¹ A/78/235.

Financing for Development² and the 2030 Agenda for Sustainable Development³ to measure, track and curb illicit financial flows,

Noting with concern that ongoing constraints have made it more difficult to achieve the Sustainable Development Goals and the aspirations of Agenda 2063: The Africa We Want, of the African Union,

Recognizing that a fourth international conference on financing for development, which could be held in 2025, would provide an opportunity to take stock of progress and accelerate efforts to develop a United Nations framework tax convention, leverage the joint efforts of stakeholders to reduce the global finance divide, and ensure that all efforts to achieve fully inclusive and effective international tax cooperation were aligned with national, regional and international commitments and plans to overcome bottlenecks and challenges impeding the attainment of the Sustainable Development Goals,

1. *Welcomes* the adoption by the General Assembly of resolution 78/230, in which the Assembly emphasized the need to develop a United Nations framework convention on international tax cooperation, in order to strengthen international tax cooperation and make it fully inclusive and more effective, and in which the Assembly decided to establish a Member State-led, open-ended ad hoc intergovernmental committee for the purpose of drafting terms of reference for a United Nations framework convention on international tax cooperation;

2. *Commends* the members of the Economic Commission for Africa on their nomination of relevant experts on international tax matters to represent the continent in the ad hoc intergovernmental committee created pursuant to General Assembly resolution 78/230, and encourages the members to allocate sufficient resources for the experts to represent Africa effectively in the sessions of the committee in New York;

3. *Requests* the Economic Commission for Africa, in partnership with the African Union Commission, the African Development Bank, the African Capacity Building Foundation, the African Tax Administration Forum, the West African Tax Administration Forum, Tax Justice Network Africa and other development partners to build the capacity of African countries, in particular in the areas of tax policy and administration, international tax cooperation, governance of tax expenditure, debt analysis and management, and countering all forms of illicit financial flows;

4. *Requests* the Economic Commission for Africa, in partnership with its members, the African Union Commission and regional development partners, to organize regional consultations to identify the main development priorities for Africa in preparation for a fourth international conference on financing for development, which could be held in 2025;

5. *Calls upon* all members of the Economic Commission for Africa to support the efforts of the intergovernmental committee created pursuant to General Assembly resolution 78/230 and to work constructively with all States Members of the United Nations towards agreeing on the terms of reference for the negotiation of a framework convention on international tax cooperation, aimed at creating an effective and inclusive international tax governance architecture, and addressing, through protocols, existing and emerging issues, including tax-related illicit financial flows, the taxation of income from the provision of cross-border services and capital gains, and stresses the importance of consultation with and inputs from relevant stakeholders;

6. *Calls upon* the international community to take appropriate action at the national, regional and global levels to ensure that illicit financial flows

² General Assembly resolution 69/313, annex.

³ General Assembly resolution 70/1.

are treated as a system-wide challenge at the global level and that the international community adopts a global coordination mechanism to monitor illicit financial flows systematically, including through the central collation, publication and analysis of data on foreign financial accounts and country-by-country reporting by multinational companies.

B. 2025 programme plan and budget

The Conference of Ministers,

Acknowledging the strategic importance of annual programme plans and budgets in contextualizing and operationalizing the implementation of the programme of work of the Economic Commission for Africa in accordance with its strategic directions and core functions, across its nine subprogrammes and pursuant to guidance from the Economic and Social Council,

Recalling that it approved the medium-term programme framework (2022–2025) by its resolution 985 (LIV) of 17 May 2022 and that the framework is in line with the development priorities and aspirations of Africa, with a focus on the main transformations that are necessary to accelerate the attainment of the Sustainable Development Goals contained in the 2030 Agenda for Sustainable Development¹ and the implementation of Agenda 2063: The Africa We Want, of the African Union,

Considering that the African continent continues to be affected by the impacts of recurrent crises and conflicts, both on the continent and worldwide, resulting in increased vulnerability to shocks and rapid socioeconomic and environmental shifts,

Welcoming the launch of the second 10-year implementation plan of Agenda 2063 at the thirty-seventh ordinary session of the Assembly of Heads of State and Government of the African Union, which was held in Addis Ababa on 17 and 18 February 2024,

Stressing the need for tailor-made interventions that take into account the latest technological and scientific developments and the need for such interventions to be aimed at attaining an improved science-policy-society interface, enhanced resource mobilization, sustained infrastructure development and continued support for regional integration, economic diversification, sustainable industrialization, food security and climate action,

Noting the realignment of the programme of work of the Economic Commission for Africa to enable a greater focus on emerging priorities through the reorganization of the internal sectional work of three subprogrammes (subprogramme 1, on macroeconomic policy and governance, subprogramme 3, on private sector development and finance, and subprogramme 5, on technology, climate change and natural resources management),

Recognizing that the 2025 programme plan and budget reflect the continued efforts of the Economic Commission for Africa to enhance the implementation of its strategic programmatic orientations, so that it can mobilize resources towards financing the recovery of the continent,

Having examined the 2025 programme plan and budget, in which the proposed reorganizational changes, as well as the objectives and the most important expected results and deliverables for all subprogrammes, are highlighted,

Adopts the 2025 programme plan and budget of the Economic Commission for Africa, including the new subprogramme 3, on technology, innovation, connectivity and infrastructure development, the new

¹ General Assembly resolution 70/1.

subprogramme 5, on climate, food security and natural resources, green and blue economy, and the renamed subprogramme 1, on macroeconomic policy, finance and governance.

C. Reorganization of the work of the Economic Commission for Africa

The Conference of Ministers,

Recalling General Assembly resolution 70/1 of 25 September 2015, in which the Assembly adopted the 2030 Agenda for Sustainable Development, including the Sustainable Development Goals and targets set out therein,

Recalling also the mandate of the Economic Commission for Africa to promote the economic and social development of its members and international cooperation for African development,

Acknowledging the need to strengthen inclusive growth, sustainable development and economic transformation by harnessing the potential of science, technology and innovation, fostering improved connectivity and logistics, and accelerating critical infrastructure development with a view to achieving the Sustainable Development Goals, and acknowledging also the significance of science, technology and innovation as enablers of the 2030 Agenda,

Recognizing the achievements highlighted in Economic and Social Council resolution 2023/4 of 7 June 2023, in which the Council noted that science, technology and innovation policies must be aligned to address economic development, social progress and environmental protection,

Recalling its resolution 983 (LIV) of 17 May 2022, on the importance of digital transformation for breaking new ground, in which it requested the Commission to strengthen its work on leveraging digital technologies and innovation to enable its members to explore new areas of the data economy for increased trade and development opportunities and to harness the benefits of digitalization for the recovery and stabilization of their respective economies,

Recognizing the Commission's strategic shift towards the promotion of emerging and frontier technologies, innovation, digital transformation, infrastructure development, advanced connectivity, and soft and hard infrastructure to address development challenges and opportunities in Africa, including least developed, landlocked and island developing countries in Africa,

Acknowledging the cross-cutting nature of financing, its critical importance across all the Commission's programmes and the need to further enhance capacity for financing among its members,

Conscious of the need to realign the current organizational structure of the Commission so that it can more effectively pursue its strategic shift and priorities, including in the areas of technology, innovation, energy, public and private finance and infrastructure, in a manner consistent with the achievement of the goals of the 2030 Agenda and Agenda 2063: The Africa We Want, of the African Union,

1. *Authorizes* the Economic Commission for Africa to reorganize its programmes by combining the current Technology and Innovation Section with the Energy, Infrastructure and Services Section, thereby creating the new Technology, Innovation, Connectivity and Infrastructure Development Division, comprising the Emerging and Frontier Technologies, Innovation and Digital Transformation Section and the Connectivity and Infrastructure Development Section;

2. *Approves* the redistribution of the sections that make up the current Private Sector Development and Finance Division, and the integration of their work as a cross-cutting priority and responsibility for all the Commission's programmes;

3. *Authorizes* the realignment of the work of the Energy, Infrastructure and Services Section within the Private Sector Development and Finance Division, so that it will take place within the new Connectivity and Infrastructure Development Section;

4. *Also authorizes* the undertaking of the work of the Innovative Finance and Capital Markets Section within the Macroeconomic and Governance Division, which will henceforth be renamed the Macroeconomic Policy, Finance and Governance Division and will comprise the following sections: the Macroeconomic Analysis Section; the Development Planning Section; the Institutions and Economic Governance Section; and the Finance and Domestic Resource Mobilization Section;

5. *Further authorizes* the integration of the work of the Agriculture and Business Enabling Environment Section into the Technology, Climate Change and Natural Resources Management Division, as reconstituted below;

6. *Decides* that the Technology, Climate Change and Natural Resource Management Division will be reconstituted to become the Climate, Food Security and Natural Resources, and Green and Blue Economy Division, comprising the following sections: the African Climate Policy Centre; the Natural Resources and Green and Blue Economy Section; and the Land and Agricultural Transformation Section;

7. *Notes with appreciation* that the proposed reorganization results in a net zero increase in the number of staff members, sections and divisions, while enabling the Commission to improve its value proposition and deliver on the prospect of an African transition to sustainable socioeconomic development.

D. Optimizing African tax regimes concerning information and communications technology for economic growth and job creation

The Conference of Ministers,

Recalling General Assembly resolution 76/6 of 15 November 2021, on the follow-up to the report of the Secretary-General entitled "Our Common Agenda",

Acknowledging the significance of digital transformation, as highlighted in its resolution 983 (LIV) of 17 May 2022, on the importance of digital transformation for breaking new ground,

Recognizing the pivotal role of the information and communications technology sector as an economic enabler, driving growth and development across sectors, financial inclusion, job creation, in particular green jobs, education, skills development and entrepreneurship,

Affirming that a flourishing information and communications technology sector could increase productivity and connectivity significantly and contribute approximately 180 billion United States dollars (5.2 per cent) to the gross domestic product of the continent by 2025 and 712 billion dollars (8.5 per

cent) by 2050, depending on the usage level of digital technologies by businesses and the right mix of policy actions,¹

Emphasizing the importance of resilient digital infrastructure and harmonized regulations to fostering connectivity and addressing emerging digital challenges,

Recognizing the imperative to bridge the digital divide across all segments of society and to build competitive human capital for the workforce of the future,

Acknowledging the criticality of fostering an environment that is conducive to the development and proliferation of digital technology,

Acknowledging also the importance of effective and efficient taxation policies in fostering inclusive economic growth and sustainable development,

Noting the preliminary findings of case studies by the Economic Commission for Africa of selected African countries that show the potential adverse impact of high taxes specific to the information and communications technology sector on broadband access and the affordability and use of digital devices, and recognizing that the optimization of such taxes could simultaneously stimulate economic growth and digital inclusion, address immediate revenue concerns and uphold fiscal sustainability,

Recognizing the need for enhanced efforts to build the capacity of members of the Economic Commission for Africa to identify the optimal taxation of information and communications technology, adopt electronic tax systems and mobilize domestic resources,

Acknowledging the importance of multi-stakeholder collaboration in developing and implementing effective tax policies,

Having noted with satisfaction the establishment of the Technology, Innovation, Connectivity and Infrastructure Development Division as one of the six programmatic divisions of the Economic Commission for Africa,

1. *Invites* members of the Economic Commission for Africa to strengthen their data-collection efforts in order to facilitate the formulation of evidence-based policies and the assessment of the impact of those policies;

2. *Calls upon* the Economic Commission for Africa and its partners to continue their support for members of the Commission in creating a conducive environment for the growth of the information and communications technology sector in Africa, and in driving sustainable development, job creation and socioeconomic advancement for everyone on the continent;

3. *Urges* the Economic Commission for Africa and its partners to conduct additional analytical policy studies to support the formulation of evidence-based recommendations on the optimization of taxation frameworks for information and communications technology, including through the comprehensive analysis of existing and innovative policies, revenue-generation mechanisms, challenges, development impact and best practices, and provide technical assistance to support the implementation of initiatives to optimize the taxation of such technology in African countries;

4. *Calls upon* the Economic Commission for Africa and its partners to provide technical assistance, capacity-building and policy guidance to members of the Commission, with a view to establishing conducive regulatory environments, promoting innovation, enhancing digital skills, facilitating access to finance for information and communications technology ventures and

¹ Google and International Finance Corporation, *e-Conomy Africa 2020: Africa's \$180 Billion Internet Economy Future* (n.p., 2020). Available at www.ifc.org/content/dam/ifc/doc/mgrt/e-conomy-africa-2020.pdf.

strengthening institutional capacity for effective governance and policymaking
in relation to information and communications technology.
