

**Economic and Social Council**

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**Economic Commission for Africa
Committee of Experts of the Conference of African
Ministers of Finance, Planning and Economic Development**

Forty-third meeting
Addis Ababa, 12–14 March 2025

Item 6 (b) of the provisional agenda*

Statutory issues**Report on the follow-up to the resolutions of the
Conference of African Ministers of Finance, Planning
and Economic Development****I. Introduction**

1. The present report contains highlights of the progress made in the implementation by the secretariat of the Economic Commission for Africa (ECA) of the resolutions adopted by the Conference of African Ministers of Finance, Planning and Economic Development at its meeting, held at Victoria Falls, Zimbabwe, in a hybrid format with both in-person and online participation on 4 and 5 March 2024, during the fifty-sixth session of the Commission.

2. The Conference adopted four resolutions, which were submitted to the Economic and Social Council for review and endorsement. The progress made in the implementation of the resolutions that require action to be taken by the Commission is highlighted in the present report.

II. Progress made by the Commission**A. Resolution 2024/1: Strengthening tax cooperation for enhanced
domestic resource mobilization****Paragraph 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;

* E/ECA/COE/43/1.



3. ECA is supporting efforts by the Government of Ethiopia to strengthen its national tax administration capacity, with a view to building more robust and efficient tax governance capabilities and improving domestic resource mobilization. With support from ECA, the Government promulgated a proclamation introducing a property tax, which was enacted by the country's parliament in January 2025. In 2023, ECA supported a study tour for eight senior officials from the Ministries of Finance and of Urban Development and Infrastructure of Ethiopia and from the Addis Ababa City Government to the Namibia Revenue Agency, to the Ministries of Agriculture, Water and Land Reform and of Finance and Public Enterprises of Namibia, and to the City of Windhoek to facilitate the sharing of expertise and best practices in the area of property tax administration. In addition, in June 2024, ECA provided training to four tax experts of the Ministry of Finance of Ethiopia, including one woman, on the assessment of tax expenditure and revenue gaps. The Commission is also supporting efforts by the Government of Ethiopia to implement the recommendations pertaining to taxation contained in a flagship report by ECA on economic governance.¹

4. To support efforts to stem illicit financial flows, ECA is providing technical support to the Uganda Revenue Authority, building its capacity to counter such flows and minimize revenue losses from profit shifting by multinational companies seeking to reduce their overall tax liability.

5. To enhance debt analysis and management, ECA has provided nine of its members² with support to strengthen their debt management capacity. In April 2024, ECA organized a capacity-building workshop for 11 policymakers, including 4 women, to share knowledge on effective domestic debt management strategies, which resulted in the drafting of guidelines on the restructuring of African domestic debt, in which a systematic approach is articulated for the evaluation of debt sustainability and domestic debt restructuring by African States. In August 2024, ECA supported a peer-to-peer learning workshop for government policymakers from five of its members³ to facilitate the sharing of experiences in connection with the management of debts owed by State-owned enterprises. In addition, ECA has developed an analytical tool to help its members to assess the efficacy of established institutional governance frameworks for public debt management. In 2025, six members of ECA⁴ will receive advisory services and technical assistance to facilitate their assessments, with a view to strengthening the institutional governance of public debt in Africa.

6. ECA is also supporting the development by its members of strategies to enhance domestic resource mobilization. In June 2024, in collaboration with the Department of Economic and Social Affairs of the Secretariat and with the United Nations Development Programme, ECA convened a regional workshop, bringing together 566 participants, 89 of whom – 72 men and 17 women – attended in-person, to raise awareness of emerging trends and issues affecting the implementation of integrated national financing frameworks. The workshop provided a platform for participants to set out action plans to guide the implementation of critical reforms in the areas of tax, public expenditure and sovereign debt.

¹ ECA, *Economic Governance Report II: Framework for Assessing and Reporting Tax Expenditures in Africa* (Addis Ababa, 2024).

² Cameroon, Comoros, Ethiopia, Ghana, Nigeria, Sierra Leone, South Africa, Zambia and Zimbabwe.

³ Cameroon, Ethiopia, Nigeria, South Africa and Zambia.

⁴ Cameroon, Comoros, Egypt, Ghana, Rwanda and Zambia.

Paragraph 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;

7. To help African States to prepare for the Fourth International Conference on Financing for Development, to be held in Seville, Spain, in 2025, ECA supported the convening of the first session of the Conference's preparatory committee, held in Addis Ababa in July 2024. At the session, participants emphasized the need to reform the international financial architecture, strengthen the role of developing countries in international financial institutions and channel resources towards sustainable development. They reviewed progress in the implementation of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development and identified measures to accelerate the achievement of the Sustainable Development Goals. ECA convened the second session of the Committee on Economic Governance on 17 November 2024, which was followed, on 18 and 19 November, by a regional consultation to develop a common African strategy ahead of the Fourth International Conference on Financing for Development; ECA held both events in Addis Ababa in a hybrid format, with both in-person and online participation.

Paragraph 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;

8. ECA provided technical support to the intergovernmental committee established to prepare the terms of reference for negotiating a future United Nations framework convention on international tax cooperation. In April 2024, the African Union Commission, in collaboration with ECA, the African Tax Administration Forum and the Tax Justice Network Africa, submitted to the intergovernmental committee a joint technical input paper on specific areas to be addressed by the framework convention.

Paragraph 6

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

9. ECA is supporting efforts by four of its members⁵ to develop national coordination mechanisms to address illicit financial flows based on a system-wide approach. With ECA support, the States in question have established multisectoral technical working groups to guide the assessment of risk factors in relation to those flows and develop concerted strategies to prevent the illicit transfer of funds out of their respective countries.

B. Resolution 2024/4: Optimizing African tax regimes concerning information and communications technology for economic growth and job creation

Paragraph 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;

10. To strengthen the role of the information and communications technology (ICT) sector in driving sustainable development, ECA organized the Sixth African Science, Technology and Innovation Forum on the margins of the tenth session of the Africa Regional Forum on Sustainable Development, held in Addis Ababa in April 2024. The Forum was held to help African States assess progress made in the context of the five Sustainable Development Goals selected for review at the 2024 meeting of the high-level political forum on sustainable development – Goal 1, no poverty; Goal 2, zero hunger; Goal 13, climate action; Goal 16, peace, justice and strong institutions; and Goal 17, partnerships for the Goals – and the corresponding goals of Agenda 2063: The Africa We Want, of the African Union.

11. To further strengthen the role of the ICT sector in driving sustainable development, ECA, in collaboration with the Government of the United Republic of Tanzania and other major stakeholders, organized the Africa World Summit on the Information Society Annual Review workshop in Dar es Salam, United Republic of Tanzania, in October 2024. More than 150 policymakers, experts and other stakeholders attended the workshop to review the progress made on the Action Lines of the World Summit since its final session, held in 2005. The workshop also provided an opportunity for members of ECA to assess the outcome of the Summit of the

⁵ Benin, Gabon, Nigeria and Senegal.

Future and to highlight the region's particular contribution to the Global Digital Compact.⁶

12. To help to establish an environment conducive to the growth of the ICT sector in Africa, ECA is collaborating with Google, STEMPower and Camden Education Trust to support initiatives by its members to promote the acquisition of digital skills. In 2024, across 40 institutions, more than 600 students in Ethiopia and nearly 290 in the United Republic of Tanzania received training in computer science, artificial intelligence and robotics. In addition, in October 2024, in collaboration with Google, Camden Education Trust and national partners, ECA organized the national competitions for Ethiopia and the United Republic of Tanzania of the 2024 World Robot Olympiad. In Ethiopia, a total of 100 finalists, including 30 women and girls, from 14 science, technology, engineering and mathematics centres took part in the national competition, showcasing 37 projects that explored the intersection of robotics and sustainability. In the United Republic of Tanzania, 39 students successfully showcased innovative solutions to address environmental and safety challenges. The winners of the national competitions went on to represent their countries at the World Robot Olympiad international final, held in Izmir, Türkiye, in November 2024.

Paragraph 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;

13. ECA provided input to a report on the digital economy by the United Nations Conference on Trade and Development,⁷ in which particular emphasis was placed on the environmental footprint of digitalization, including adverse environmental effects throughout the life cycle of digital devices and ICT infrastructure. The report also contained recommendations on how States could reduce the environmental footprint of the ICT sector.

14. ECA also provided input to an e-government survey on digital transformation,⁸ organized by the Department of Economic and Social Affairs and published in September 2024. The results of the survey deepened understanding of the digital government landscape across all 193 States Members of the United Nations, revealing a positive global trend in the development of digital governance along with increased investment in resilient infrastructure and cutting-edge technologies. The survey results also revealed, however, that while there had been a notable improvement in E-Government Development Index scores globally, the average score for the African region was still significantly lower than the global average; accordingly, there was a clear need for targeted efforts to close gaps in the area of e-government.

⁶ See General Assembly resolution 79/1, annex I.

⁷ United Nations Conference on Trade and Development, *Digital Economy Report 2024: Shaping an Environmentally Sustainable and Inclusive Digital Future* (United Nations publication, 2024).

⁸ United Nations, *E-Government Survey, 2024: Accelerating Digital Transformation for Sustainable Development* (United Nations publication, 2024).

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

15. ECA is providing policy guidance to five of its members,⁹ with a view to establishing a regulatory environment that is conducive to the strengthening of ICT sector governance. In the Gambia, ECA has supported the development of a national strategy for digital identities and digital transformation for the period 2023–2028, which is aimed at the establishment of a robust digital ecosystem with high-quality, secure and affordable digital services to boost the country’s socioeconomic development. In Malawi, the Commission is providing advisory and technical support to promote the implementation of the country’s digital identity strategy. In Mauritius, ECA is providing technical support towards the development of a national financial technology (fintech) strategy. In Mozambique, the Commission is providing advisory services to facilitate the formulation of a national policy on artificial intelligence. In Sierra Leone, ECA is providing technical support for the development of a learning management system.

16. To help to bridge the digital gender divide, ECA is building the capacity of its members to enhance the access of women and girls to digital technologies. In Mauritius, ECA provided training on the digital economy to 55 policymakers and experts, including 47 women, with a view to promoting the economic empowerment of women and girls. To maximize the impact of the support with which ECA provides its members to help them to improve the digital skills of women and girls, it convened, on 18 and 19 September 2024, an expert group meeting on its programme pertaining to gender equality and digital empowerment. The meeting brought together 31 gender experts from eight members of the Commission¹⁰ to review and validate the training curriculum of the programme. The meeting also provided the experts with a platform from which to explore opportunities for the digital empowerment of women and girls, and mechanisms for increasing the participation of women and girls in the fields of science, technology, engineering and mathematics.

⁹ Gambia, Malawi, Mauritius, Mozambique and Sierra Leone.

¹⁰ Lesotho, Mauritius, Senegal, Seychelles, Sierra Leone, South Africa, Sudan and Tunisia.