

tax & good governance



TAX AND GOOD GOVERNANCE 2015-2018

Report on the project completed by the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law at WU Vienna University of Economics and Business, together with the African Tax Institute (ATI) at the University of Pretoria's Faculty of Economic and Management Sciences, and sponsored by the Siemens Integrity Initiative

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Foreword

The problem of illicit financial flows has been prominent on the international agenda for the last decade. G20 Leaders, the OECD, the UN, the AU, and the WB, to specify a few, have devoted resources in order to identify methods that are more effective to deter, trace, and curb illicit financial flows. The UN High Level Panel on Illicit Financial Flows from Africa, for example, has illuminated the significance of the problem in Africa. The problem was also a focal point of the Third International Conference on Financing for Development in Addis Ababa which requested a redoubling of efforts to eliminate illicit financial flows.

Considering this, over the last three years, the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business, in partnership with the African Tax Institute at the University of Pretoria have been cooperating together in a project that brought together officials, business, academics, and international and regional organisations to discuss and identify solutions to illicit financial outflows from Africa.

The project has involved research, workshops, training seminars, and conferences, all aimed at providing practical solutions that the participating countries can use to counter such outflows. It examined how to strengthen tax policy and administration, promoted effective implementation of international standards, and supported enforcement and investigations. It also emphasised the role of good practices for cooperation between financial intelligence units, customs and tax administrations, and law enforcement agencies. It identified improvements that are required for enabling the domestic and international legal and institutional framework to facilitate cooperation between different government agencies.

The project attracted the attention of over 800 participants from approximately 33 African countries. We worked together with politicians, officials, representatives of international organizations, judges, civil society, and academia who joined us for discussions at four conferences, six capacity building workshops, and researchers' meetings, which provided us with insight into the challenges that you have been facing in countering illicit financial flows.

We are very grateful for your support towards the project and the ideas that it has been promoting. We do hope we will further cooperate with you in the future.

Jeffrey Owens

Rick McDonell

Riel Franzsen

21 February 2018

Our African partners



... 33 countries involved only out of Africa

... 292 African participants from various public
and private institutions

... and many others: countries and institutions from around the world

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Participation of International Organisations in the Tax and Good Governance Project

Event	Organisation
Kick-off Conference on the topic “Tax and Good Governance in Africa”, Vienna, 1-2 October 2015	Commonwealth Association of Tax Administrators (CATA)
	European Commission - Taxation and Customs Union (TAXUD)
	International Anti-Corruption Academy (IACA)
	International Monetary Fund (IMF)
	United Nations Office on Drugs and Crime (UNODC)
First Training Workshop on the topic “Inter-Agency Cooperation, Good Tax Governance and Illicit Financial Flows in Africa: Practical Steps for Tax and Law Enforcement Authorities”, Laxenburg, 14-16 March 2016	Delegation of the European Union to the International Organizations in Vienna
	International Anti-Corruption Academy (IACA)
	International Monetary Fund (IMF)
	United Nations Office on Drugs and Crime (UNODC)
High Level Conference on “Illicit Financial Flows: High-Level Conference on Illicit Financial Flows: Inter-Agency Cooperation and Good Tax Governance in Africa”, 14-15 July 2016, Pretoria	African Tax Administration Forum (ATAF)
	Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG)
	Extractive Industries Transparency Initiative (EITI)
	International Monetary Fund (IMF)
	United Nations Office on Drugs and Crime (UNODC)
	World Bank Group (WB)
	World Customs Organisation (WCO)
Capacity Building and Training Workshop on “Effective Legal Gateways for Inter-Agency and Business Cooperation in Africa” Pretoria, 2-4 November 2016	African Tax Administration Forum (ATAF)
	United Nations Office on Drugs and Crime (UNODC)
	World Bank Group (WB)
International Conference and Capacity Building Workshop on “The Use of Beneficial Ownership Information and The Recovery of Assets in Africa” Abuja, 26-28 April 2017	African Development Bank (AFDB)
	African Tax Administration Forum (ATAF)
	United Nations Office on Drugs and Crime (UNODC)
	World Bank Group (WB)
Workshop on “Cooperative Compliance, New Technologies and Dispute Resolution: More Effective and Efficient Tax Compliance in Africa”, Accra, 10-11 July 2017	African Tax Administration Forum (ATAF)
	Commonwealth Association of Tax Administrators (CATA)
International Conference and Capacity Building Workshop on Countering Treaty and Transfer Pricing Abuse: the Tax and Financial Crime Dimension, Accra, 12-14 July 2017	African Development Bank (AFDB)
	African Tax Administration Forum (ATAF)
	International Monetary Fund (IMF)
	United Nations Committee of Experts on International Cooperation in Tax Matters
	United Nations Economic Commission for Africa (UNECA)

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Event	Organisation
	United Nations Office on Drugs and Crime (UNODC)
Researchers' Meeting on "Creating Mechanisms to Get Good Access to Beneficial Ownership Information", Vienna, 2nd October 2017	European Investment Bank (EIB)
	International Monetary Fund (IMF)
	United Nations Office on Drugs and Crime (UNODC)
	World Bank Group (WB)

Illicit financial flows

The concept of illicit financial flows (IFFs) is perceived by some as being vague and imprecise and its content controversial. As noted by the UNECA, it is “marred by a lack of terminological clarity which somewhat limits the emergence of effective policy options”.

Numerous definitions of IFFs have been posited, however, many do not reflect the true nature of illicit activities and are limited to only illegal actions. The conceptual basis to the Tax and Good Governance project is the definition of IFFs as money that is illegally earned, transferred, or used. First and foremost, this definition seems to indiscriminately group those activities that all organizations around the world (e.g., the World Bank, UNDP and GFI) recognize as IFFs. In particular, it is the definition that is adhered to by the most respected organizations that undertake some measures against IFFs, for instance the UN. Moreover, limiting IFFs to illegal activities clearly delineates the scope of IFFs and clarifies which activities should be targeted. It helps avoid explanations of what qualifies as IFFs. It should facilitate the agreement on common actions that must be taken to combat them. Finally, the suggested definition addresses the whole variety of issues that relate to the entire breadth of financial transactions.

G7, June 5, 2014, Brussel

We will continue to work to tackle tax evasion and illicit flows of finance, including by supporting developing countries to strengthen their tax base and help create stable and sustainable states.

Pravin Gordhan, ex-Finance Minister, South Africa, 14 July 2016

Tax crimes, money laundering and illicit flows are part of a complex set of phenomena, which is undermining good governance, ethical politics in government and civil society programmes intended to promote inclusive growth, reduce inequality and improve the standard of living of the poor and lower middle classes on this continent and elsewhere in the world.

UN, Resolution adopted by the General Assembly on 25 September 2015, A/RES/70/1

16.4 By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crime.

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Delivery of the Kenynote Address by the then Finance Minister of South Africa, Pravin Gordhan, at the High-Level Conference on Illicit Financial Flows: Inter-Agency Cooperation and Good Tax Governance in Africa, 14th July, 2016, Pretoria, South Africa

Why is it relevant?

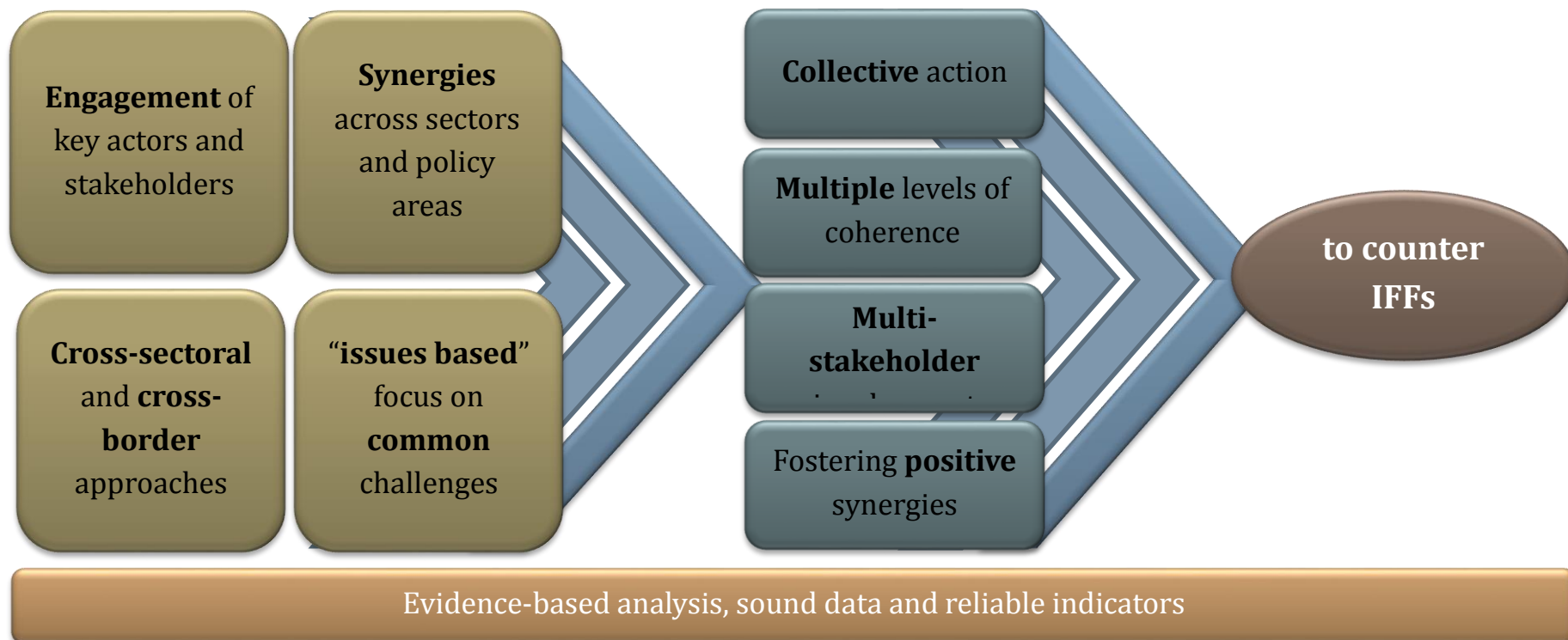
- Illicit financial flows undermine domestic resource mobilization by eroding the tax base. This occurs through the illicit transfer of private capital abroad; tax evasion and tax avoidance by individuals and corporations; and embezzlement of government revenue.
- Illicit financial flows result in greater dependency on official development assistance as a result of their negative effects on domestic resource mobilization.
- Illicit financial flows lead to slower economic growth which may subsequently hinder poverty reduction efforts.
- As a consequence of illicit financial flows, inequality flourishes. Wealthy residents benefit from opportunities to conceal their wealth abroad.



Source: Report of the High Level Panel on Illicit Financial Flows from Africa commissioned by the AU/ECA Conference of Ministers of Finance, Planning and Economic Development, http://www.uneca.org/sites/default/files/publications/iff_main_report_26feb_en.pdf

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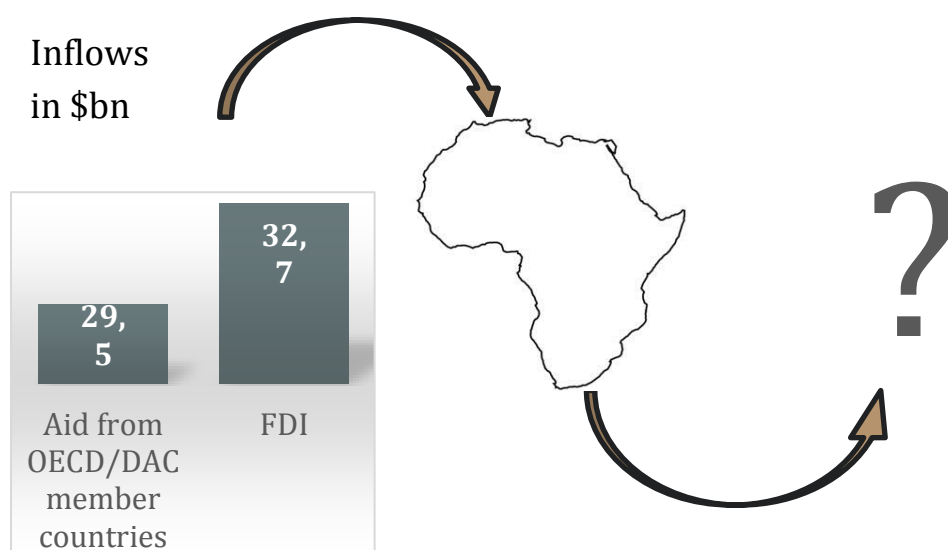
The nature of IFFs is such that multiple actors are involved. IFFs also target various sectors. This determines the type of actions that are essential to effectively and efficiently respond to IFFs. There is a need for collective actions that rely on multiple levels of coherence and involve various stakeholders. This should lead to fostering positive synergies that enable countering IFFs. These actions need to be documented. An evidence-based analysis of sound data may produce reliable indicators that are essential for informing policy makers.



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What is the scale of IFFs?

When commenting on the scale of illicit financial flows, it must be emphasised that the proceeds from these activities are difficult to measure. Estimates vary substantially and are heavily debated. This is due to the nature of illicit finances. Nevertheless, it is worth analysing data provided by different bodies to help in understanding why this phenomenon deserves in-depth research and widespread recognition as that data clearly indicate that illicit financial flows are a global issue.



Some estimates

The primary reason for the varying estimates of IFFs is the lack of agreement on the definition of IFFs. Specifically, it has been heavily disputed whether the definition should include legally compliant taxpayer behaviour. As a result, some estimates include corporate tax planning and others do not.

\$50 bln	• Mbeki Report's estimation of annual IFFs lost by Africa
\$160 bln	• Christian Aid's estimation of annual losses suffered by developing countries due to trade misinvoicing
\$880 bln	• GFI's estimation of trade-based money laundering in developing countries in 2014
\$20 bln	• UNDP's estimation of annual capital flight from the least-developed countries

Inter-agency co-operation

Leaders of the G20, convened in Los Cabos on 18-19 June 2012

“We also welcome efforts to enhance inter-agency cooperation to tackle illicit flows”.

G7 Bari Declaration on Fighting Tax Crimes and other illicit financial flows, 13 May 2017

“We support a holistic approach to fighting tax and financial crime based on effective interagency and international co-operation, especially through improved access to and effective exchange of information, with consideration of domestic circumstances”

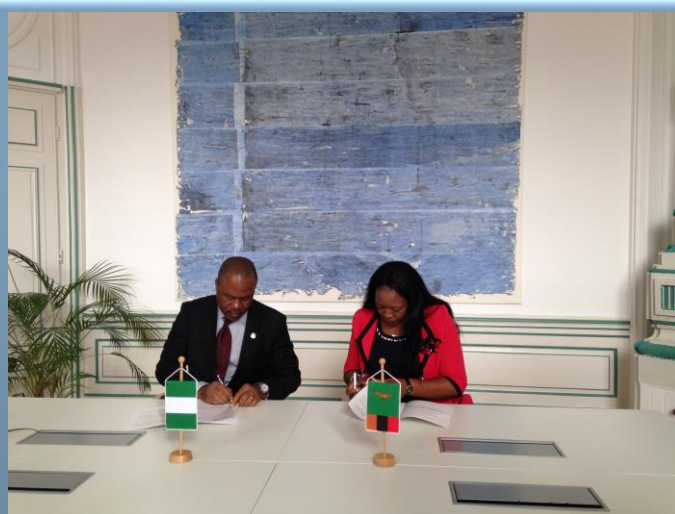
Why is it relevant?

Capacity in Sub-Saharan African countries is limited and further complicated by the need to significantly improve cooperation between existing institutions. The effective fight against IFFs demands participation of different sets of actors. Among them, tax authorities, customs administrations, police, judiciary, financial intelligence units, and anti-corruption agencies play the most significant roles. However, in many Sub-Saharan African countries, there is insufficient cooperation between these institutions. Responsibilities are duplicated and information is very limited.

Inter-agency cooperation may provide an opportunity to overcome limited capacities and conduct investigations that are more effective and efficient.

In the project, we discussed legal, practical, and other barriers to introducing and enhancing cooperation between different tax administrations and law enforcement agencies. We subsequently suggested solutions ranging from new legislation to implementation of special training programs.

The results of our discussion were published in our research papers (see list of research papers on Page



At the first training workshop on the topic “Inter-agency cooperation, good tax governance and illicit financial flows in Africa: practical steps for tax and law enforcement authorities” (14-16 March 2016), the FIU directors of three African countries (Zambia, Sierra Leone, and Nigeria) **signed mutual Memoranda of Understanding on exchange of information** at their own initiative.

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12). In addition, we have prepared an electronic training manual that should assist countries in contemplating how to develop their own strategy on inter-agency cooperation.



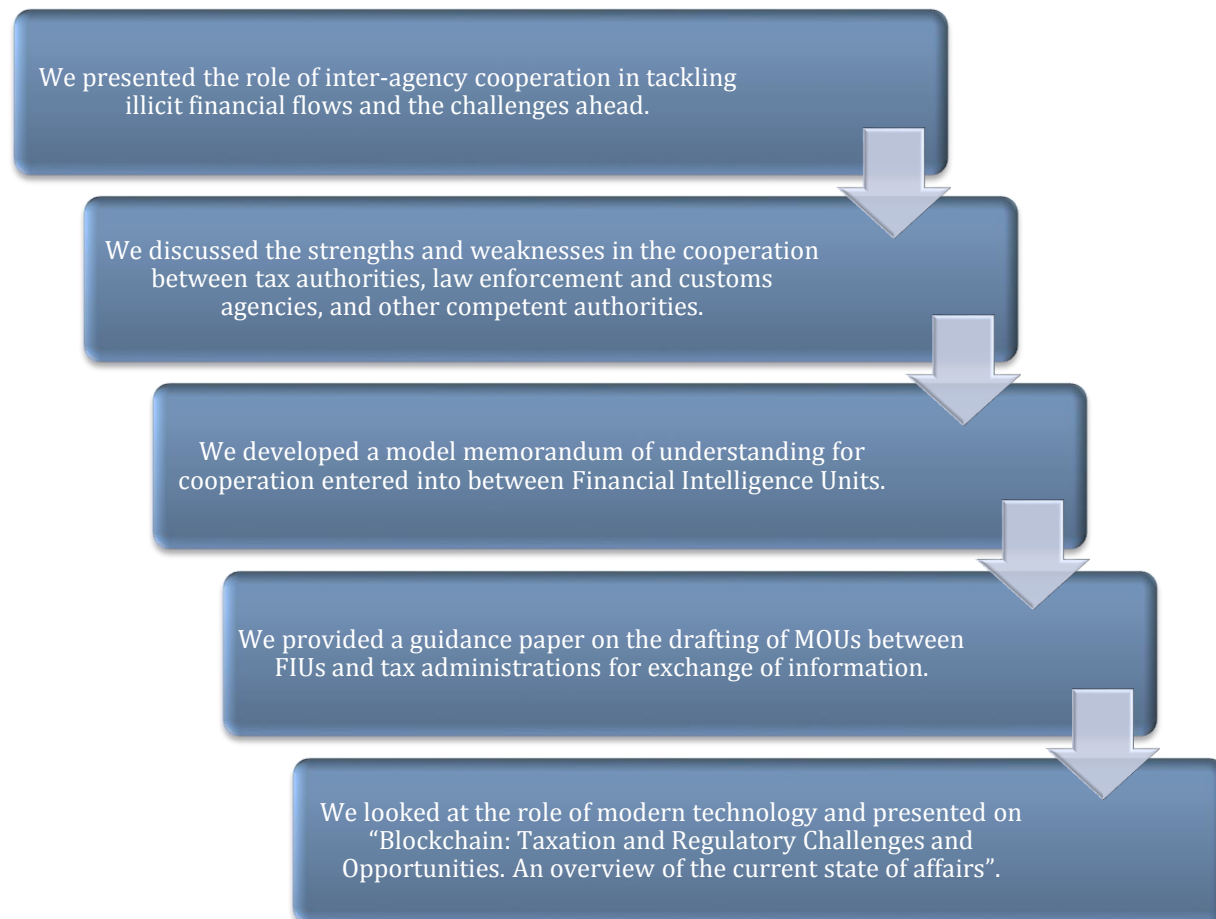
Participants of the High-Level Conference on Illicit Financial Flows: Inter-Agency Cooperation and Good Tax Governance in Africa organized in cooperation with United Nations Office on Drugs and Crime, 14th-15th July, 2016, Pretoria, South Africa.

What are the identified challenges?

- Obstacles to inter-agency cooperation: legal, regulatory, cultural, and operational.
- Fitting the pieces together: cooperation between FIUs, law enforcement, tax and customs investigations, and supervisors for investigations of large illicit financial networks.
- Legal and practical barriers that may prevent tax administrations from sharing information that is received in the country-by-country reports and the master file on transfer pricing with other competent authorities, including FIUs.
- Undertaking effective risk management: What can FIUs and tax administrations learn from each other?
- Facilitating effective exchange of information: What can FIUs and tax administrations learn from each other?
- The implications of the FinTech/RegTech for countering illicit financial flows.

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What have we done so far?



Our **selected research outputs** on the topic:

- Owens/McDonell/Franzsen/Amos (eds), *Inter-agency Cooperation and Good Tax Governance in Africa*, Pretoria University Law Press 2017.
- J. Owens, A. Majdanska, R. McDonell, *Interagency Cooperation Illicit Financial Flows, and Sustainable Development Goals*, Tax Notes International, Feb. 27, 2017, 819-826.
- Majdanska, C. Migai, L. Ngwenya, B. Schlenther, *Inter-Agency Cooperation and Illicit Financial Flows in Africa*, 2nd Annual African Tax Researchers Network, Seychelles, 05.09-07.09.2016.

Beneficial ownership information

At the UK Anti-Corruption Summit held in London in May 2016, individual countries and international organisations emphasized:

“The misuse of companies, other legal entities and legal arrangements, including trusts, to hide the proceeds of corruption must end. We will enhance transparency over who ultimately owns and controls them, to expose wrongdoing and to disrupt illicit financial flows. As recent events have shown, we need to take firm collective action on increasing beneficial ownership transparency...” (Paragraph 4 of the Communique issued in London on May 12, 2016).

Why is it relevant?

Greater transparency may significantly contribute to curbing IFFs. Public registers of beneficial owners, country-by-country reports, and automatic exchange of information facilitate a modern understanding of transparency in respect to taxation and could be very advantageous for administrations in developing countries, particularly in Sub-Saharan Africa. Different international organisations including the Financial Action Task Force (FATF), Organisation for Economic Co-operation and Development (OECD), Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum), European Union (EU), United Nations Office of Drugs and Crime (UNODC), and World Bank have initiated a number of efforts to improve the identification of the ultimate beneficial owners of accounts and corporations, which is crucial to detecting, tracking, and preventing IFFs.

Central registers of beneficial ownership information are now suggested as a method for providing access to beneficial ownership information. The initiative has been supported by many fora. The European Union has recently imposed an obligation to create national-level registers of beneficial ownership information on its Member States. We have also witnessed some initiatives at the domestic level. Denmark, Ghana, Ukraine, and the United Kingdom are only a small number of examples of countries that have committed to creating fully public beneficial ownership registers of companies. The Open Government Initiative has initiated a dialogue on a “globally publicly accessible registry”.

In the project, we conducted a study on the broader transparency agenda with a particular emphasis on what is meant by the concept of beneficial ownership and what its effective implementation requires. An important point in the discussion about the new tool, the beneficial ownership registry of companies, is whether or not it should be public. This is linked to the question of how to ensure that data stored would be accessible for foreign authorities.

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What are the identified challenges?

- Adequate and accurate identification and verification of the beneficial owner(s) of legal persons and arrangements.
- Examination of the role played by professional intermediaries and complex offshore structures in concealing beneficial ownership.
- Development and implementation of central registries of beneficial ownership information.
- The opportunities and risks posed by new payment methods and technologies, including, e.g., virtual currencies, in concealing beneficial ownership. The implications of FinTech/RegTech for countering illicit financial flows.
- Timely access to beneficial ownership information by Financial Institutions, Designated Non-Financial Institutions, FIUs, and relevant LEAs.



Participants of the International Conference and Capacity Building Workshop on the Use of Beneficial Ownership Information and The Recovery of Assets in Africa, 26th-28th April, 2017

Selected **research papers** on the issue of identification and verification of beneficial ownership information:

1. Majdanska A., *The Legal Entity Identifier: Towards Improved Corporate Transparency*, forthcoming.
2. A. Mayer, M. Somare, *Discussion on Transparency and Beneficial Ownership in the African Context: Nigeria, Ghana and South Africa*, Working Draft.
3. De Jong, J., Meyer, A., Owens, J., *Using blockchain for transparent beneficial ownership registers*, *International Tax Review*, June 2017.

Asset tracing and recovery mechanisms

Article 51 of United Nations Convention against Corruption provides that

“the return of assets pursuant to this chapter is a fundamental principle of this Convention, and States Parties shall afford one another the widest measure of cooperation and assistance in this regard.”

Why is it relevant?

Asset tracing and recovery of proceeds from IFFs are complex and require coordination and collaboration with different domestic agencies. For effective and efficient investigation, law enforcement agencies cannot limit their operations to applying only criminal tools. All legal options — whether criminal confiscation, non-conviction based confiscation, civil actions, or other alternatives — should be considered.

The process of asset tracing and recovery of proceeds often extends beyond national borders. Thus, the mechanisms must involve cross-border cooperation as well as the application of different legal systems and procedures. There are different mechanisms that have been developed for that purpose. Among these are: direct enforcement of freezing or confiscation orders made by the court of another state party; confiscation of property of a foreign origin by adjudication of an offence of money laundering or other offences; court orders of compensation or damages to another state party and recognition by the courts of another state party's claim as a legitimate owner of assets acquired through corruption; spontaneous disclosure of information to another state party without prior request; and international cooperation and asset return.

The project focused on practical steps that law enforcement agencies may want to consider for efficient and effective processing of asset tracing and recovery. It pointed out differences between various procedures and analysed their practical application. Some beneficial practices and case studies were presented and discussed.

What are the identified challenges?

- Legal and practical barriers to asset recovery.
- Recovery of assets: civil or criminal route?
- Dual criminality as a barrier to the recovery of the proceeds of tax crime.
- How can we most efficiently link existing international networks dealing with asset recovery and with tax crimes?
- Do we need a new international architecture to facilitate the recovery of the proceeds of tax crime?
- Overcoming legal professional privilege.

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Speakers from UNDP, AfDB, WATAF, ARINSA and ATAF at the conference in Nigeria, 26th-28th April, 2017

Cashgate in Malawi: case study on asset recovery

Drawing on a sample of 501 suspicious transactions between April and September 2013, the auditors found that approximately 6.1 billion kwacha (\$14.5m) had been paid out to 16 companies for services that had not been supplied.

Overall, the State was defrauded of around \$32m, almost 1% of Malawi's annual GDP, in just six months.

A cheque was written and deposited into the bank account of a dormant company used solely for money laundering. The cheque was cashed, and the transaction was then erased from the accounts so the fraud could be repeated.

The business person and former People's Party senior member, Oswald Lutepo, has been convicted with his own plea of guilty on charges of money laundering and conspiracy to defraud the government of K4.2 Bn between April and September 2013.

Treaty and transfer pricing abuse

Why is it relevant?

Tax treaties can be bilateral or multilateral. In general, they are designed to allocate taxing rights between Contracting States thereby preventing double taxation (avoiding taxing the same profit twice). They usually also contain provisions for the purpose of assisting tax administrations and taxpayers to exchange information and resolve disputes.

Many developing countries have been entering into tax treaties with the primary goal of attracting foreign direct investments into their countries. However, there is ongoing debate regarding the actual impact of tax treaties on investments and revenues. Tax treaties, if poorly negotiated, open up the possibility of a network which could plausibly be abused by enterprises operating across many different jurisdictions to minimise their tax returns and derive benefits not intended for them under the tax treaties.

The project explored the potential gaps or avenues presented by tax treaties that facilitate abusive tax practices. It provided an avenue for discussing how bilateral, multilateral, and regional tax treaty instruments, as well as specific provisions within these instruments, can be used to counter abusive tax practices.



Press conference at the International Conference and Capacity Building Workshop on the topic “Countering Treaty and Transfer Pricing Abuse: the Tax and Financial Crime Dimension”, organized in cooperation with United Nations Office on Drugs and Crime (UNODC) and the World Bank Group and hosted by the Ministry of Finance, the Ghana Revenue Authority (GRA) and the Ghana Financial Intelligence Centre, Accra (Best Western Accra Airport Hotel), 12-14 July 2017

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The project also examined the issues raised by transfer pricing. This has been in sharp focus in the recent past due to its potential for base erosion and profit shifting. The OECD BEPS Project recognised that, whereas the arm's length principle has proven to be beneficial as a practical and balanced standard for tax administrations and taxpayers to evaluate transfer prices between associated enterprises and to prevent double taxation, it is vulnerable to manipulation. This can be due to its perceived emphasis on contractual allocations of functions, assets, and risks.

As a result, Actions 8-10 of the OECD BEPS Project seek to ensure that transfer pricing outcomes related to intangibles are in accordance with value creation. Additionally, Action 13 has led to a re-examination of transfer pricing documentation and new requirements for maintaining a "master file", a "local file", and "country-by-country" reporting.

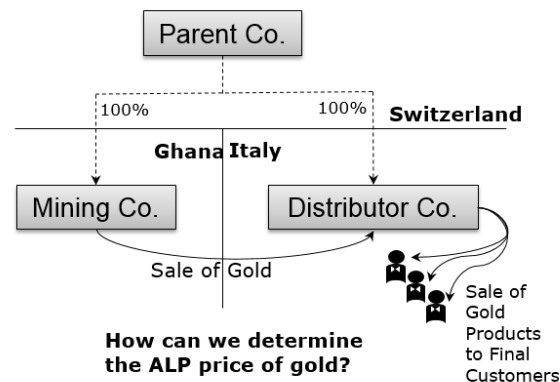
The Mbeki High Level Panel acknowledged that the challenges faced by African countries in implementing transfer pricing requirements have contributed to IFFs. It acknowledged that the effective implementation of transfer pricing rules is significantly dependent on the availability of comparable pricing data on goods and services in international transactions. It requested African countries to require disaggregated financial reporting on a country-by-country or subsidiary-by-subsidiary basis and for African Tax Administrations to forge a united front and develop a reporting format suitable for multiple jurisdictions.

What are the identified challenges?

- Inadequate capacity in a number of African tax administrations.
- Limited tax treaty network of African countries.
- Lack of clauses combatting aggressive tax avoidance and tax evasion in domestic and international legal frameworks.
- Deficiencies in the international and domestic legal framework for recovery of tax debts from assets held overseas.
- The need for effective procedures to enable tax authorities and FIUs to exchange information received from their foreign counterparts.
- Clarifying the difference between acceptable transfer pricing, abusive transfer pricing, mispricing, and misinvoicing.
- Examining the role of tax, FIU, and law enforcement agencies in combating illicit financial flows in the context of global value chains.
- Consideration of how to most effectively counter transfer mispricing by MNEs.

Example of TP Issue relevant for developing countries

L&P



ALP price of gold shall be based on reliable comparable uncontrolled transactions information

- **Possible sources of information**
 - commercial databases (not necessarily designed for TP purposes)
 - specialised databases
 - quoted prices from commodities or futures exchanges
- **Issues**
 - scarcity of domestic information (e.g. due to few market players)
 - access to databases might be costly or non-existent
 - Data based on the quoted prices of the commodities might not be completely reliable
- **Conclusion:** An obligation for companies to prepare financial accounts and to file them with a central registry (or similar) or otherwise make them publicly available is a prerequisite for access to any financial information contained therein. Absent a general obligation to prepare financial accounts and make them publicly available, the necessary data to assess comparability and apply the arm's-length principle may not exist

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Case study presented and discussed at the capacity building workshop on transfer pricing in Accra, Ghana (13-14 July 2017).

Research studies

1. Braun J., M. Kasper, Majdanska A., Somare M. (2016) *Suspicious Transaction Reporting Levels: Evidence from a Legal and Economic Perspective*, Journal of Tax Administration, 95-125.
2. De Jong, J., Meyer, A., Owens, J. (2017) *Using blockchain for transparent beneficial ownership registers*, International Tax Review, June 2017
3. Majdanska A. (2016) *7 Talking Points from the Tax and Good Governance in Africa conference*, TaxTalk, 50-53.
4. Majdanska A., Migai C., Ngwenya L., Schlenther B., *Inter-agency Cooperation and Illicit Financial Flows in Africa*, Africa Tax Researchers Network (ATRN) 2016 Working Paper Series and Policy Briefs, 32.
5. McDonell, R., Owens, J. *Creating Mechanisms to get good access to beneficial Ownership information in international context*, forthcoming
6. Owens J., Majdanska A. (2015) *How good governance can curb illicit financial flows out of Africa*, International Tax Review, 10 July 2015.
7. Owens J., Majdanska A., and McDonell R., (2017) *Interagency cooperation, illicit financial flows, and sustainable development goals*, Tax Notes International, 3/17/2017.
8. Owens J., Sim TY., Petruzzi R., Romero J.S.T, and Migai C. (2017) *Blockchain, Transfer Pricing, Custom Valuations and Indirect Taxes: the Potential of the "Trust Protocol" to Transform the Global Tax Environment*, Bloomberg BNA 2017, 209.
9. Owens, J., Olowska M., *Recent Initiatives on Beneficial Ownership*, Tax Notes International, to be published in December 2017.
10. Owens/McDonell/Franzsen/Amos (eds), *Inter-agency Cooperation and Good Tax Governance in Africa*, Pretoria University Law Press 2017.

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Calendar of past events

DATE	VENUE	EVENT
1-2 October 2015	Vienna, Austria	Conference On Tax And Good Governance In Africa
14-16 March, 2016	Laxenburg, Austria	Training Workshop on Inter-Agency Cooperation, Good Tax Governance and Illicit Financial Flows in Africa: Practical Steps for Tax and Law Enforcement Authorities
14-15 July, 2016	Pretoria, South Africa	High-Level Conference on “Illicit Financial Flows: Inter-Agency Cooperation and Good Tax Governance in Africa”
2-4 November, 2016	Pretoria, South Africa	Capacity Building and Training Workshop on “Effective Legal Gateways for Inter-Agency and Business Cooperation in Africa”
26-28 April, 2017	Abuja, Nigeria	International Conference and Capacity Building Workshop on “The Use of Beneficial Ownership Information and The Recovery of Assets in Africa”
10-11 July 2017	Accra, Ghana	Workshop on “Cooperative Compliance, New Technologies and Dispute Resolution: More Effective and Efficient Tax Compliance in Africa”
12 -14 July, 2017	Accra, Ghana	International Conference and Capacity Building Workshop on “Countering Treaty and Transfer Pricing Abuse: the Tax and Financial Crime Dimension”
2 October, 2017	Vienna, Austria	Researchers’ Meeting on “Creating Mechanisms to Get Good Access to Beneficial Ownership Information”

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