

# Tax Transparency and Corruption

An African Perspective

2019 - 2023

tax transparency & corruption



A four-year program by **WU Global Tax Policy Centre** at the Institute for Austrian and International Tax Law (**WU GTPC**) in collaboration with the **African Tax Institute (ATI)**, **United Nations Office on Drugs and Crime (UNODC)** and the **World Bank** bringing together academia, business and government to tackle corruption, bribery, money laundering, tax crimes and other forms of illicit activities in Africa. This project is carried out as part of the Third Funding Round of the Siemens Integrity Initiative.

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

- Prof. Dr. Jeffrey Owens

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

Director of the Program  
Jeffrey Owens  
T +43 1 313 36 5097  
F +43 1 313 36 90 5097  
[globaltaxpolicycenter@wu.ac.at](mailto:globaltaxpolicycenter@wu.ac.at)  
[www.wu.ac.at/taxlaw/en/](http://www.wu.ac.at/taxlaw/en/)  
[www.linkedin.com/in/jp-owens](https://www.linkedin.com/in/jp-owens)

## Project Summary Objectives

The project will identify links between corruption, money laundering and tax crimes. It will address the interaction between tax transparency and corruption from the perspective of tax administrations, financial intelligence units, policymakers and business by focusing on:

- **Policy relevant research** on access to information, cooperative compliance and interagency cooperation.
- **Policy dialogue** with multi-stakeholder groupings, based on the research, to examine ways to achieve good tax transparency and to strengthen the links between government departments engaged in countering financial crimes.

Financial intelligence units, tax and customs administrations and other law enforcement agencies will be actively engaged throughout the project. A strong focus will be placed on how to improve cooperation between tax administrations and multinational enterprises, particularly through cooperative compliance programs.

## Project

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

## Project Timeline

### **Phase 1: Development and Research 2019 - 2020**

This phase will identify work already done elsewhere, see where the gaps are, identify key players, set up a research agenda for the whole duration of the project and will prepare the groundwork for the following two phases.

### **Phase 2: Implementation 2020 – 2022**

In this phase, the research will focus on national legislation, operation of treaties, best practice manuals, leading to proposals and country specific recommendations, research work. Dissemination of the work will make sure that project coverage is not limited to the officials physically at the project events.

### **Phase 3: Transition 2023**

This phase will focus on how African based institutions can take forward the work onto a sustainable basis.