



A three year commitment by **WU Vienna University of Economics and Business (Institute for Austrian and International Tax Law)** in collaboration with the **African Tax Institute (ATI)** supported by the **Siemens Integrity Initiative** bringing together academia, business and government to tackle corruption, bribery, money laundering, tax crimes and other forms of illicit activities in Africa.

Tax and Good Governance

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

Project Summary

The project will identify links between corruption, money laundering and tax crimes. The project will promote the concepts of good tax governance and the importance of a corrupt-free and transparent tax system for economic development and how law enforcement agencies and tax authorities can cooperate to counter corruption and bribery.

"Illicit outflows from Africa have for far too long deprived governments of the revenues needed to achieve sustainable development. This project aims to stem this outflow and at the same time provide a level playing field for all companies that operate in Africa."

- **Riel Franzsen**

Director of the African Tax Institute (ATI)
Co-Director Tax & Governance Program

"This is an exciting initiative, one that can make a difference in Africa, but one which will require high level political commitment on the part of governments and a willingness to cooperate on the part of business."

- **Jeffrey Owens**

Co-Director of the Tax and Governance Program

Project Objectives

- **Identifying and mobilizing** stakeholders in national tax administrations, other law enforcement agencies and private sectors.
- Setting out a **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 undertake controls and audits of both local and multinational companies and fostering better cross-border cooperation between tax authorities
- **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

In order to achieve these objectives a **research and training agenda** is planned, which along with the high-level conferences, will contribute to **raising awareness on the importance of the role of tax administrations in countering all forms of illicit activities.**

Project Timeline

The project will have **three** phases:

Development and Research 2015

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.

Implementation 2016 – 2017

In this phase, the research will be focused on national legislation, operation of treaties, developing model legislation and treaty language and best practice manuals, leading to proposals and country specific recommendations, research work and input from independent consultants will be discussed in the conferences and trainings. Dissemination of the work will make sure that project coverage is not limited to the officials physically at the project events.

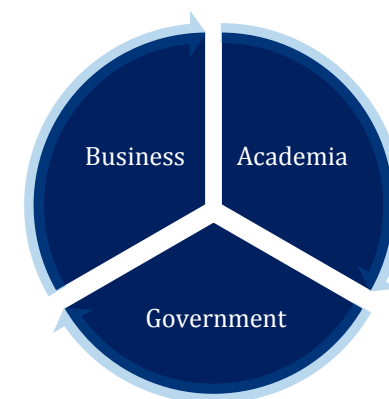
Transition 2017

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

Our goal: *to level the playing field by improving compliance by companies and cooperation between the different law enforcement agencies and tax administrations in Africa to counter corruption, bribery, money laundering, tax crimes and other forms of illicit activities.*

Project Success

Bringing together the key components for success and real change:



"I am convinced that this project will make a difference in Africa. It will also make a difference at the Institute; although we are one of the leading global centers on taxation, this is the first time that we will be extending the scope of our work to include issues linked to good governance."

- **Michael Lang**

Co-Director of the Tax and Governance Program