

African Union, African Regional Bodies

Resolution on the adoption of the African Model Double Taxation Agreement

Legislation as at 17 October 2019

FRBR URI: /akn/aa-au/statement/resolution/pap/2019/5-3-4/eng@2019-10-17

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PDF created on 21 February 2024 at 16:00.

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African Union

Resolution on the adoption of the African Model Double Taxation Agreement

Published on 17 October 2019

Commenced

[This is the version of this document from 17 October 2019.]

THE PAN-AFRICAN PARLIAMENT,

CONSIDERING Article 17 of the Constitutive Act of the African Union on the establishment of the Pan-African Parliament to ensure the full participation of African peoples in the development and economic integration of the continent;

CONSIDERING ALSO Article 3 of the Protocol to the Treaty Establishing the African Economic Community Relating to the Pan-African Parliament, and Rule 4 (a) of the Rules of Procedure of the Pan-African Parliament, which empower the PAP to facilitate the implementation of policies, objectives and programmes of the African Union and to oversee their effective implementation;

RECALLING the AU Assembly Special Declaration on Illicit Financial Flows on the Twenty Fourth Ordinary Session of the AU Assembly in Addis Ababa, Ethiopia, January 2015 and the Recommendations of the Report of the High-Level Panel on Illicit Financial Flows from Africa;

RECALLING ALSO Resolution PAP.5/PLN/RES/10/MAY.19 on the Formulation of an African Model Double Taxation Agreement, adopted on the 7 May 2019 by the Pan African Parliament;

NOTING the progress made by the Committee on Finance and Monetary Affairs in the implementation of the abovementioned Resolution, thanks to the fruitful collaboration with the African Tax Administration Forum (ATAF), the African Union Commission (AUC) and the African Union Commission on International Law (AUCIL);

REITERATING the need for African countries to have a consistent and harmonised approach in their taxation negotiations, which would promote increased tax certainty and a better investment and trade environment;

REITERATING FURTHER that a Model Double Taxation Agreement can be an effective tool to promote equitable trade and investment amongst African States and between African States and non-African States, and to facilitate the implementation of the AU decisions on ending Illicit Financial Flows from Africa and to address the low corporate tax yield that results in inequitable tax system and low tax revenue collections in the continent;

APPRECIATING the contributions from the technical consultations on the Draft Model Double Taxation Agreement, which provided an opportunity for specialised tax administrations and other interested stakeholders to engage with the draft Model Double Taxation Agreement;

IN ACCORDANCE WITH Rule 5 (d) of the Rules of Procedure of the Pan-African Parliament, which empowers the PAP to, inter alia, organize debate, discuss, express an opinion, make recommendations and take resolutions on the objectives and on any matters relating to the African Union and its organs, Regional Economic Communities, Member States and their organs and institutions;

NOW HEREBY RESOLVES TO:

1. Adopt the first draft of the African Union Model Double Taxation Agreement
2. Request the Committee on Finance and Monetary Affairs and the Bureau of PAP to ensure its submission to the AUCIL for consideration and further submission to the AU Policy Organs;
3. Mandate the Committee on Finance and Monetary Affairs to continue carrying out sensitization and capacity-building activities on the African Union Double Taxation Agreement;

4. Thank ATAF, AUCIL and AUC and other partners for the support received for the formulation of the African Union Model Double Taxation Agreement, and strengthen such collaboration working on tax and DTAs.

Adopted in Midrand, South Africa

17 October 2019