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International Tax Standards Implementation Conundrum: Overview of International Tax Collaboration from Africa: Case study of Ghana, Zambia, and Kenya

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ABSTRACT

The route to implementing international tax standards has not been an easy one for many countries, particularly developing countries. Typical of international tax standards, they are by nature fashioned to create fairness and consistency within the world's tax system. As a standard that transcends a particular tax jurisdiction, international tax standards are situated within various complex regulations, a situation that has the potential to create challenges in the form of misinterpretations and improper applications. This paper sets out to examine the relevance of collaboration at the international level in taxation, emphasizing the role of international organizations such as the OECD, IMF, and World Bank in promoting cooperation. With a focus on Africa, the paper discusses Africa's peculiar challenges, including the need for coordinated efforts to fight tax evasion and improve domestic revenue mobilization. As examples, Ghana, Zambia, and Kenya are used to illustrate the difficulties, intricacies, and successes of cooperation within the international tax system. The challenges notwithstanding, global tax standards are relevant for ensuring transparency, fairness, and economic growth. The lessons learned from these countries emphasize the need for strong political will, robust legal frameworks, capacity building, and effective information sharing to enhance international tax cooperation.

1.0 Introduction

The role of the Government in ensuring a functional society has always been critical for the sustenance and development of a society. Central to this role is the ability to mobilize revenue for funding public expenditure and resolving inequalities within societies. The vast extent of the burden of Governments in funding public expenditure and having a functional society requires that States collaborate in their effort to find solutions. As a major source of revenue mobilisation, taxation creates avenues for governments to resolve some of these inequalities. While taxation is predominantly a State initiative, other stakeholders in the form of international

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organisations such as the OECD, UN, the World Bank, and other regional organisations support in shaping issues on tax, its administration, and tax policies in general. The initiative taken by States and such international organizations to cooperate on tax issues and their administration is what constitutes the concept of international collaboration (UN, DESA 2023). At the level of the United Nations (UN), the Committee of Experts on International Cooperation in Tax Matters (UN Tax Committee) is charged with enhancing global collaboration on tax issues, prioritizing the requirements and capabilities of developing nations (UN, DESA 2023). It provides practical directions to governments, tax authorities, and taxpayers to improve tax systems for sustainable development (UN, DESA 2023). The committee is a twenty-five-member committee with its membership nominated by Governments, drawn from various Finance Ministries and Tax Administrations from all over the world (UN, 2022). In the case of Africa, a continent struggling to raise domestic revenue, international tax collaboration provides the opportunity for promoting the exchange of knowledge and expertise within the tax administrations of African countries; thereby helping to address cross-border spillovers arising from the actions and inactions of neighbouring countries. According to the IMF, the areas that require coordination the most among the different states include taxation of individuals, multinational corporations (multinationals) as well as carbon pricing (IMF, 2022).

2.0 Importance of international collaboration in taxation

As an essential tool, the impact of international collaboration in taxation cannot be overstated. The EU Tax Observatory (2024) stresses that with the increase in aggressive tax avoidance and tax evasion schemes, collaboration within the space is critical for revenue mobilisation. Despite efforts at improving technology and the processing of data to identify compliance risks, tax administrations in developing nations struggle to keep up with the increasing ease with which cross-border transfers of funds are made with near anonymity (IMF, 2022). Collaboration between countries aids in averting tax avoidance and evasion as countries get to share information and resources amongst themselves. This creates a level playing field to ensure that taxpayers pay the right taxes and thereby prevent tax base erosion (OECD, 2022). Sharing information among the countries provides an opportunity for learning from each other's experiences and best practices, which leads to more effective and efficient tax systems. Exchanging credible and right information promotes economic growth and stability, causing a reduction in barriers and uncertainties for cross-border businesses engaged in trade and investment (OECD, 2022). Cooperation in areas such as double taxation agreements and transfer pricing rules, therefore, provides clarity and certainty for taxpayers as well as administrators. The challenges faced by developing countries in building robust tax systems have largely been due to limited capacity. International collaboration, therefore, provides opportunities for capacity building, technical assistance, and knowledge sharing, helping these countries to strengthen their tax administrations and generate sustainable revenue for development purposes. With the right form of collaboration in taxation, there is fairness and equity in the global tax landscape, averting harmful tax practices, promoting transparency, and ensuring that multinational corporations contribute their due by way of taxes in their countries of operation.

3.0 Examples of successful international tax collaborations

Collaboration between various competent tax authorities has fostered economic growth due to its ability to enhance transparency and combat tax evasion. International organizations such as the OECD, the International Monetary Fund (IMF), and the World Bank play significant roles in facilitating international tax collaboration. They provide platforms for dialogue, develop international tax standards and guidelines, and assist countries in building capacity for effective tax administration. These institutions develop benchmarks for international tax, which include guidelines and best practices as well as the provision of technical assistance to developing countries while monitoring global tax trends to address emerging challenges effectively (UN, 2021). The OECD/G20 Base Erosion and Profit Shifting (BEPS) Project has birthed successful collaborations that have tackled tax avoidance by multinational enterprises and led to the development of broad measures for the prevention of base erosion and profit shifting. These measures ultimately promote greater transparency and fairness in international taxation. As huge conglomerates emerge such as those into artificial intelligence, technology, machine learning and digitisation, new tax complexities also arise. With the emergence of these huge entities and their complex business models, the OECD is thus currently leading discussions on how to best tax multinational enterprises in the digital age, aiming to ensure a fair and efficient tax system for the digitalized world (OECD, 2024).

The development of the Common Reporting Standard (CRS) as an international standard was a response to the automatic exchange of financial account information between tax jurisdictions. It enables countries to share information about offshore accounts and assets, helping to combat tax evasion and improve tax compliance as well as setting out the relevant information to be exchanged, the reporting criteria to be met by financial institutions, and the general relevant framework for implementation (OECD 10th Anniversary Report). Additionally, (Pankiv, 2013) asserts that collaborations have manifested themselves through bilateral Tax Information Exchange Agreements (TIEAs) that promote how tax-related information may be exchanged. These agreements promote transparency and cooperation in tax matters, supporting efforts to fight tax evasion and ensure compliance with tax laws. Governments thus, can enforce their domestic tax laws by exchanging relevant tax covered by the arrangements (Pankiv, 2013).

In Africa, a critical forum for the promotion of cooperation and capacity building among tax administrations is the African Tax Administration Forum (ATAF). This is a regional organization that brings together tax administrators from African countries to promote cooperation and information sharing on tax administration practices and policies (ATAF, Policy Brief Series). It facilitates the sharing of best practices, technical assistance, and knowledge exchange to strengthen tax systems and enhance revenue mobilization in African countries. According to OECD (2023), through the exchange of information, African countries collected over EUR 310 million since 2014. Voluntary disclosure programs have also identified at least EUR 1.69 billion in taxes and penalties since 2009. At least one African country is reported to have collected about EUR 10.6 billion in additional taxes in 2022 through the use of CRS data. (OECD, 2023).

4.0 The need for international collaboration in tax in Africa

According to the African Union (AU) and the United Nations Economic Commission for Africa (UNECA), illegal cash flows cost the continent an estimated $50 billion each year, stifling economic efforts (UNECA 2021). With multinational enterprises (MNEs) relying more on innovative business models that do not require a physical presence within market jurisdictions to generate income and avoid taxes from the said jurisdictions,

Governments have become increasingly concerned about the growing digitalization of the economy, which has created difficulties in tracing and taxing the income of these MNEs. This deprives States of funding and prevents them from achieving the Sustainable Development Goals (SDGs) (Protto, UNCTAD). International collaboration in taxation is crucial for African countries to address the revenue gap arising from tax challenges and illicit financial flows. Such collaborations facilitate the ability to enhance domestic resource mobilization, and promote sustainable economic development. It allows African nations to learn from each other, leverage international best practices, and work collectively towards fair and effective tax systems.
According to (Valpy, 2010), the UN High-level Panel on Financing for Development (the "Zedillo Commission") argued that the international community should

> *"... address (the) many needs that have arisen as globalization has progressively undermined the territoriality principle on which traditional tax codes are based. Developing countries would stand to benefit especially from technical assistance in tax administration, tax information sharing that permits the taxation of flight capital, unitary taxation to thwart the misuse of transfer pricing, and taxation of emigrant income." (High-Level Panel on Financing for Development, 2001).*

The difficulties arising from illicit financial flows, including tax evasion, money laundering, and corruption in Africa are significant. A large number of the reasons behind tax evasion are closely related to new business practices in the digital economy and the globalization of economic activity. According to UNCTAD in the year 2020, Africa lost more than USD 89 billion, or 3.7% of its GDP, to illicit financial flows, most of which are the result of tax evasion (Traore, Coulibaly, & Arvanitis, 2023). International collaboration allows African countries to work together with other nations to address these issues, share information, and implement measures to prevent illicit financial flows. Addressing these challenges requires continued efforts to strengthen capacity, enhance information-sharing mechanisms, promote fair negotiation processes, and foster collaboration between African countries and the international community.

International collaboration thus would aid African countries to strengthen their tax systems, improve tax compliance, and enhance domestic resource mobilization, leading to increased revenue generation (OECD, 2021). The complex tax arrangements by multinational corporations, including transfer pricing and base erosion practices, can have a significant impact on the tax revenue of African countries. Cooperation among African countries is therefore critical to ensure the fair distribution of taxable income which would be achieved through the sharing of experiences, by the adoption of international best practices, and the implementation of measures that would prevent profit shifting (OECD, 2021).

Like all others, African countries in particular have the opportunity to build capacity and acquire technical assistance in tax administration and policy development through collaboration. Africa's tax-to-GDP ratio which is reported to be lower than its pre-pandemic levels leave more to be desired (OECD/AUC/ATAF, 2023). Despite the potential of the Continent, many African countries are therefore unable to collect domestic revenue. The best practices developed through international cooperation is therefore an avenue that helps to strengthen African tax administrations and helps with improving the collection of tax revenue and building a robust system that investors would find attractive (OECD, 2021).

5.0 Challenges in Implementing International Tax Standards

Due to the complex inter- and intra-state regulations that States have to manoeuvre, the design and implementation of international tax standards present real difficulties for States across the world. Synchronising domestic laws and regulations with international tax standards in the face of implicit complexities can be tedious and demanding. Some countries may need to change or modify their legal and regulatory framework to ensure compliance with international standards.

In collaborating to ensure compliance with international standards, there is a need for integration between the various jurisdictions and an alignment of their differences in legal and regulatory frameworks. This can be achieved through negotiations and compromise. The dearth in expertise and resources required for the effective implementation and enforcement of international standards in many African countries presents an obstacle in this regard. Hence, in countries where the resources are limited, developing the much-needed tax administration capacity can pose a great difficulty. As pointed out, the need for coordination between various tax jurisdictions requires that diverse legal and administrative systems align their operations. This requirement poses a practical difficulty.

To achieve an efficient international tax standard, the exchange of reliable, accurate, and timely data between countries is critical. However, due to the vast informal nature of many African economies and their underdeveloped technological infrastructure, the secure transmission of information, establishing data-sharing agreements, and addressing data protection concerns can be problematic. Also, since the aim of international tax standards does not necessarily align with the objectives and interests of MNEs, there is always resistance from the MNEs through the development of aggressive tax planning schemes, which many tax administrations on the continent cannot fight or detect. Furthermore, many countries face internal resistance from various political groups and stakeholders within the business community who consider these standards as potential threats to their interests.

Balancing the need for revenue generation with attracting investment and promoting economic growth can therefore be a delicate task. Despite the impediments, international tax standards are extremely vital in promoting transparency, fairness, and cooperation in the global tax landscape. Therefore, collaboration among African countries can help them overcome the hurdles in the implementation of a more equitable tax system.

6.0 Case studies

6.1 The case of Ghana: Specific tax issues faced in Ghana

Ghana has undergone various tax reforms aimed at encouraging compliance and increasing revenue. The reforms notwithstanding, tax administration still has challenges due to the nature of our economies. These challenges include:

i. The unavailability of reliable data on tax compliance
ii. Institutional limitations in finding efficient mechanisms for improving compliance
iii. difficulty in accessing tax obligation information
iv. cash transactions with no trails
v. large black economy
vi. tax evasion

vii. narrow tax base
viii. lack of transparency and integrity in tax administration
ix. Corruption on the part of some tax officials and taxpayers

6.2 International collaboration efforts implemented by Ghana

Ghana's involvement in international tax cooperation can be objectively determined by looking at its participation in several international organizations' tax initiatives, such as:

a. G20/OECD initiatives such as the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ('Multilateral Instrument' or 'MLI') and the Inclusive Framework on BEPS ('IFB');
b. The Global Forum on Transparency and Exchange of Information for Tax Purposes ('Global Forum');
c. The Convention on Mutual Administrative Assistance in Tax Matters (CMAAT);
d. The Multilateral Competent Authority Agreement on The Exchange of Country-by-Country Reports (CbC MCAA)
e. UN Committee of Experts on International Cooperation in Tax Matters (UN Committee),

While the country itself has not taken part in many international taxation initiatives, it has made its own decisions to comply with international norms. Ghana did not sign the MLI or become a member of the IFB. The nation has, however, modified a few of its DTTs to comply with the BEPS minimum standards, particularly concerning anti-avoidance clauses, in line with a new domestic tax treaty model. Furthermore, by designating a candidate to serve on the Committee, Ghana demonstrated its strong support for the work of the UN Committee of Experts on International Cooperation in Tax Matters. The UN Committee is responsible for the UN Model Double Taxation Convention and also provides guidelines for developing countries on specific issues of international tax cooperation, including BEPS.

Ghana is one of the 161 members of the Global Forum on Transparency and Exchange of Information for Tax Purposes, also known as the Global Forum, which is the premier organization tasked with bringing international standards for transparency and information exchange into effect (OECD, 2018). As a member, it has mostly complied with the Exchange of Information on Request (EOIR) guidelines (OECD, 2018).

Ghana's legal framework for administrative assistance in tax matters aligns with internationally recognized standards such as the Convention on Mutual Administrative Assistance in Tax Matters (CMAAT), created by the OECD and the Council of Europe, as the most extensive multilateral tool for tax cooperation, addressing tax evasion and avoidance. The CMAAT establishes a legal foundation for the Exchange of Information (EoI) for tax purposes, tax assessment and collection, and various other forms of administrative collaboration between countries in tax matters (Nienke et al, 2021).

6.3 Evaluation of the outcomes and lessons learned from these collaborations

Cooperation with other stakeholders has been of huge benefit to Ghana in the sense that Ghana has gained technical support and capacity building through partnerships with international organizations such as the World Bank and the IMF. This has improved revenue collection, strengthened tax administration, and improved the formulation of tax policy. Ghana has improved its tax administration and fought tax evasion through

collaborations with foreign organizations and involvement in programs such as the Global Forum on Transparency and Exchange of Information for Tax Purposes. As a result, the government is now collecting more revenue and seeing an increase in tax compliance by sharing data with others (Nienke et al, 2021).

6.4 The case of Zambia

The Zambian tax system has its fair share of challenges, like any developing country. The challenges include a dearth of information, shoddy monitoring methods, insufficient funding for tax collection initiatives, political interference, and the effects of tax havens. The loss in tax revenue stems from tax evasion, avoidance, contestation, non-payment, the hidden economy, and other strategies, like failing to tax the digital economy. Illicit financial flows also contribute tremendously to Zambia's revenue leakage through trade mis-invoicing and transfer pricing among related party transactions. The mining industry accounts for the majority of illicit financial flows in Zambia (CUTS International, 2021). It is estimated that the Zambian government has been losing as much as US$2 billion annually as a result of tax avoidance and profit shifting by multinationals (Boyd et al., 2022).

6.4.1 International collaboration efforts implemented by Zambia

The African Tax Administration Forum (ATAF) and other key stakeholders have successfully worked together to build transfer pricing audit capacity in Zambia (OECD, 2020), with Zambia enjoying various technical assistance programs on transfer pricing and other BEPS-related issues since 2013. The Tax Inspectors Without Borders (TIWB) programme and the Deep Dive program are examples of the technical support that Zambia has significantly benefited from. TIWB is a collaborative drive by the OECD and UNDP that assists countries in building tax audit capacity. The deep-dive programme, on the other hand, is an initiative delivered through the joint partnership of ATAF, IGF, and the OECD within the mining space, providing bespoke guidance on BEPS in general and building capacity within the tax space (OECD, 2020).

6.4.2 Brief Evaluation of the outcomes and lessons learned from these collaborations

To provide technical support to ZRA in 2016, ATAF joined the OECD/WBG partnership to build a robust transfer pricing and BEPS-related regime in Zambia. Since enforcing international standards would have a direct impact on the legal and administrative framework, recommendations were made for changes to legislation, and their accompanying regulations and practice notes. These changes have closed gaps in the law to counter tax avoidance and provided greater tax certainty (OECD, 2020).

6.5 The case of Kenya

Tax-related challenges encountered

As a lower-middle-income country, Kenya's GDP per capita is approximately 10 percent higher than the average in Sub-Saharan Africa but lower than that of Ghana. Like most African countries, the economic structure of Kenya, as well as its tax exemption policy, has had a direct impact on its low tax. There are several tax incentives, such as favourable tax rates, tax deferrals, exemptions from taxes, allowances, and preferential tax rates offered by the tax laws. These incentives also include timing guidelines such as capital asset accelerated depreciation. Although the incentives are meant to encourage investments and give relief to low-income earners

and vulnerable groups in society, they also reduce the tax base and force the government to forgo tax revenue, estimated at 2.96 percent of GDP as of 2020 compared to the average for African countries of 2.9 percent (Kenyan National Tax Policy, 2022). This negatively impacts the country's ability to make money and implement its development initiatives (Kenyan National Tax Policy, 2022). Kenya's tax system is not entirely capable of handling newly developed technological business models. As a result, certain business operations—particularly those conducted online on digital platforms—have been excluded from the tax system even though it is possible to conduct these business operations in a tax jurisdiction without physically being present there (Nyanumba, 2023).

6.5.1 International collaboration strategies adopted by Kenya

Like Ghana, Kenya is engaged in many initiatives on international cooperation in tax matters that are relevant to the implementation of BEPS standards. These include its participation in the following platforms or organisations:

a. G20/OECD initiatives such as the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ("Multilateral Instrument" or "MLI") and Inclusive Framework on BEPS ("IFB"). By joining IFB Kenya committed to implementing the four BEPS minimum standards that address critical issues like tax treaty shopping, tax rulings, harmful preferential tax regimes, transparency on multinationals' global operations, and improved dispute resolution mechanisms.
b. The Global Forum on Transparency and Exchange of Information for Tax Purposes ("Global Forum"). The Global Forum monitors and peer reviews the implementation of the international standard of exchange of information on request (EOIR) and automatic exchange of information (AOI). The EOIR provides for international exchange on request of foreseeably relevant information for the administration or enforcement of the domestic tax laws of a requesting party.
c. Convention on Mutual Administrative Assistance in Tax Matters ("CMAAT");
d. Multilateral Competent Authority Agreement on The Exchange of Country-by-Country Reports ("CbC MCAA"). Kenya has not signed the CbC MCAA (OECD, 2024). However, as a member of the IFB, it is expected to implement the transfer pricing Country-by-Country reporting to the parent entity's tax administration.
e. UN Committee of Experts on International Cooperation in Tax Matters ("UN Committee"). Kenya also participates in the work of the UN Committee of Experts on International Cooperation in Tax Matters. (UN, DESA 2024).
f. Other regional initiatives such as The African Tax Administration Forum (ATAF).

6.5.2 Effectiveness and implications of these collaborations on Kenya's tax landscape

According to a country report on Kenya, the Exchange of Information on request (EIOR) would catapult the database of KRA with data from 160 other countries where its MNEs are operational. Two stages of peer review on IFB of the Kenyan system of CbC reporting revealed that legislation for the implementation of the BEPS Action 13 minimum standard was absent (OECD, 2019). Effectively, there are no filing obligations yet on MNEs for a CbC-report in Kenya. That notwithstanding, Kenya's active participation in discussions about international tax issues and the implementation of BEPS is an indication that Kenya applies the BEPS provisions that it considers beneficial to the country's economy, particularly those that immediately boost domestic revenue mobilization

(Valpy, 2010). Kenya partook in extensive discussions on the Inclusive Framework and its impact on Africa, with representatives of the OECD, Inter-American Centre of Tax Administrations (CIAT), and the African Tax Administration Forum (ATAF). The discussions highlighted the various opportunities that developing countries could benefit from to enhance and protect their tax base. A follow-up engagement was held with OECD, the Centre for Policy and Administration (CTPA), the National Treasury, and the Ministry of Foreign Affairs from 24th to 26th January 2022 to discuss collaboration on the two-pillar approach on areas of mutual cooperation and partnership (KRA, 2021/22).

Kenya has yet to sign on to the two-pillar framework and has made the following proposals to the OECD with regard to the same (KRA, 2021/22).

a. Reduce the revenue threshold from EUR 20 billion to EUR 750 million,
b. To bring more companies in scope within the jurisdiction.
c. Developing countries to retain taxing rights on DST for out-of-scope companies.
d. To introduce arbitration processes which are not binding.
e. For subject to tax rule (STTR), establish a minimum tax on royalties.
f. Exclude financial institutions and extractive industries.

Kenya has consistently remained committed to international cooperation in tax matters, hence it shall continually engage stakeholders under this project.

7.0 The way forward in promoting international tax cooperation in Africa

There cannot be any successful form of reform within the tax space in general, particularly as it relates to international collaboration in taxation, without the political will, backing, and commitment from African governments. Governments must be willing to consult and engage stakeholders, including other governments, in dialogue towards an effective implementation of international tax standards.

African countries must collaborate to review and modify or introduce a harmonised but robust legal framework that seamlessly aligns with international tax standards. To ensure an effective implementation of international standards, there must be a deliberate effort to invest in the capacity of tax administrators through the provision of training and resources. The world has become a global village, thanks to technology. There can therefore be no proper reforms in this dispensation without a deliberate attempt at leveraging data and technology. An investment in modern tax administration systems, data analytics tools, and secure information-sharing platforms to facilitate the exchange of tax-related data with other countries is therefore central in the bid to collaborate among countries.

Central to the African effort to implement international tax standards is the need to bolster collaboration among the various tax administrations, both regionally and globally, through a concerted and symbiotic approach of participating in international tax for exchanging notes and working together to combat cross-border tax evasion. In this regard, the ability to bring stakeholders such as civil society organisations, the private sector, and the taxpayer along is crucial. Incidental to collaborating to implement international tax systems is the growth in regional integration within Africa. The African Union and regional economic communities are therefore well-placed to assist in harmonizing tax policies and exchanging information.

8.0 Conclusion

The benefits of aligning tax laws with international standards and best practices cannot be overstated. The vast information that may be exchanged and the enhancement of transparency, is a catalyst for strengthening tax systems. Tax administrators must therefore be equipped with the requisite resources to be able to oversee complex intra-group transactions in accordance with the transfer pricing guidelines (Ait, 2022). Stakeholders must ensure global tax initiatives are coordinated to ensure a more effective international tax governance. This is because the current "fragmentation," which led to proposals from various organizations addressing the same issue concerning the OECD and the UN, may bring more uncertainty than efficiency in a setting where there are increasing global tax challenges (Ait, 2022).

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