14th Pan-African Conference on Illicit Financial Flows and Taxation (PAC 2026)
Advancing a Transformative Tax Justice Agenda for Africa
Dakar | Senegal
30 September – 2 October 2026

Concept Note

1. Background and Context

The 14th edition of Africa's flagship convening on illicit financial flows (IFFs) and taxation takes place against the backdrop of persistent and significant resource losses driven by IFFs. Despite efforts tracing back to the 2015 Mbeki Report, Africa continues to lose approximately USD 88.6 billion annually, or 3.7 percent of its GDP, from IFFs (UNCTAD, 2020). These losses significantly undermine domestic resource mobilization and constrain African governments' capacity to finance sustainable development priorities. Meanwhile, rising external debt burdens, averaging 26.6% of GDP (as of 2024), have forced many countries to allocate more resources to debt servicing than to health and education combined, further narrowing fiscal space.

This fiscal strain is occurring at a moment when demands on public resources are intensifying, including the need to finance climate adaptation, accelerate industrialisation, expand social protection, and strengthen the delivery of essential public services. To meet these demands, some countries have turned to regressive taxes that disproportionally affect the vulnerable members of society, reinforcing and deepening existing inequalities. Meanwhile, the international tax and financial architecture has historically been shaped with limited consideration of African priorities and realities. As global tax and financial governance undergoes significant reform and realignment, Africa faces both substantial risks and unprecedented opportunities to advance a more equitable system that supports sustainable development, domestic revenue generation, and economic transformation.

Yet this moment of disruption is not only one of risk, but also one of radical possibilities. Periods of rupture create openings, allow for new coalitions to emerge and innovative ideas to take shape. For Africa, this is a critical opportunity to move beyond reactive positioning and instead organise strategically to shape an international economic order that reflects the continent's realities, priorities, and aspirations. This requires more than incremental reform. It calls for a fundamental rethinking of how Africa mobilises, governs, and deploys its resources in pursuit of structural transformation, sovereignty, and inclusive development. It demands coordinated action to strengthen domestic resource mobilisation, confront illicit financial flows, and assert African agency in reshaping global economic governance.

Taxation sits at the centre of this agenda. While taxation has traditionally been framed as the most sustainable tool for revenue mobilisation, the current moment calls for a far more ambitious reimagining. Tax systems must not only raise revenue, but actively shape Africa's development trajectory such as supporting industrialisation, reducing inequality, strengthening state legitimacy, and building resilience in the face of social, economic and climate shocks.

2. Rationale

Africa’s fiscal challenges are not simply a question of insufficient revenue; they are fundamentally structural. In many cases, existing tax systems continue to reinforce extractive economic models, failing to support domestic value addition, and long-term economic transformation. Rather than promoting equity, they often place disproportionate burdens on marginalised communities, while inadequately regulating multinational corporations’ activities and cross-border capital flows. At the same time, these systems frequently overlook the realities of gendered economies and the predominance of informality across African labour markets, limiting their ability to support inclusive and equitable development.

Taken together, these dynamics underscore the urgency of advancing a transformative tax justice agenda—one that moves beyond technical adjustments and incremental reform to address the deeper structural foundations of Africa’s political economy. PAC 2026 will provide a platform to articulate, debate, and advance such an agenda

3. Conference Objectives

The conference aims to:

1. Reframe taxation as a central instrument for Africa’s structural transformation, beyond revenue collection
2. Amplify and strengthen Africa’s voice in global economic governance, particularly in the context of the UN Tax Convention and relevant fiscal trends
3. Advance policy-relevant research and ideas that link tax systems to industrialisation, inequality reduction, and social transformation
4. Assess the effectiveness of the reforms aimed at curbing IFFs, highlight emerging best practices and explore the institutional, political, and technical reforms required to strengthen efforts to combat IFFs

4. Conceptual Framing: A Transformative Tax Justice Agenda

PAC 2026 is anchored in a broadened understanding of taxation as a system that performs multiple, interconnected roles. These include building resilience by supporting responses to climate shocks and economic instability; promoting redistribution to reduce inequality and fund universal public services towards poverty reduction; enabling repricing to correct market failures and drive structural transformation; strengthening representation to enhance accountability and reinforce the social contract; and advancing regulation by guiding corporate behaviour and managing capital flows. This broader framing moves beyond narrow fiscal debates and situates tax policy firmly within Africa’s wider development strategy. T.

5. Conference Structure

This year, PAC 2026 is co-organised alongside TJNA’s national partners CAJUST, Forum Civil and Trust Africa and co-hosted with the African Union, the African Tax Administration Forum, the United Nations Economic Commission for Africa, International Development Economics Associates, and the Open Society Foundation. The Conference will bring together policymakers, parliamentarians, scholars, civil society, and development partners through a mix of:

High-level plenary sessions
Thematic panel discussions

Research paper presentations
Policy roundtables
Networking and partnership sessions

The conference will also feature **selected research papers** from the Special Issue on *Advancing a Transformative Tax Justice Agenda for Africa*, creating a strong bridge between research and policy.

6. Pre-Conference Engagement

In the lead-up to PAC 2026, pre-PAC Webinars will be held to:

Showcase emerging research
Facilitate early policy dialogue
Strengthen continental engagement ahead of the conference

This is to ensure that the PAC is not a standalone event, but part of a broader contribution to knowledge and advocacy processes.

7. Expected Outcomes

PAC 2026 aims to deliver:

A communiqué that articulates a Transformative Tax Justice Agenda for Africa
A Conference Accountability Compact translating the conference outcomes into clear commitments, responsibilities, timelines and accountability mechanisms for the relevant stakeholders.
Strengthened African positioning in global tax negotiations
Policy recommendations in the form of policy briefs linking tax to industrialisation and structural transformation
Enhanced collaboration across African institutions, academics, governments, and civil society
Increased visibility of African research and thought leadership on tax justice

8. Conclusion

The 14th Pan-African Conference on IFFs and Taxation comes at a pivotal moment for Africa. As global systems shift and fiscal pressures intensify, the continent faces a choice: to adapt to existing frameworks or to actively shape a new one. PAC 2026 is a platform to do the latter.

It seeks to move beyond incremental reforms and instead catalyse a bold, coherent, and Africa-centred tax justice agenda—one that supports sovereignty, drives structural transformation, and delivers dignified lives for all Africans.