



CONCEPT NOTE

WORKSHOP ON INTERNATIONAL TAX COOPERATION, ILLICIT FINANCIAL FLOWS (IFFS), AND GENDER-RESPONSIVE FISCAL POLICIES

INTRODUCTION

The Network for Women's Rights in Ghana (NETRIGHT), in collaboration with the Tax Justice Network Africa (TJNA) and in partnership with Parliament through the African Parliamentary Network on Illicit Financial Flows (APNIFFT), is organising a one-day residential training workshop on International Tax Cooperation, Illicit Financial Flows (IFFs), and gender-responsive fiscal policies.

This workshop is part of the Scaling Up Tax Justice (SCUT IV) project and NETRIGHT's broader work on economic justice which focuses on curbing illicit financial flows (IFFs); promoting improved domestic resource mobilisation, economic justice, transparency, public finance and financial integrity, advancing public discourse and advocacy on gender equitable and fair tax systems; and reforms in the global financial architecture. Building on previous SCUT work, this new phase (2026-2028) seeks to influence policy reforms and strengthen accountability mechanisms to ensure Ghana retains resources critical to drive its development.

BACKGROUND

International tax cooperation has become a central global development issue as countries seek to address tax evasion, profit shifting, and illicit financial flows that undermine domestic resource mobilisation. Developing countries, including Ghana, are estimated to lose significant revenue annually due to cross-border tax abuse and related financial crimes.

Illicit Financial Flows (IFFs) continue to pose a significant challenge to Ghana's development, undermining domestic resource mobilisation and weakening the government's ability to finance essential public services. According to global estimates, Africa loses approximately \$88.6 billion annually to IFFs, representing a substantial drain on resources needed for development.

In Ghana, IFFs are driven by factors such as trade misinvoicing, tax evasion, profit shifting by multinational corporations, and weaknesses in regulatory and institutional frameworks. These financial leakages contribute to rising public debt, fiscal constraints, and reduced investments in critical sectors such as health, education, and social protection.

Recent studies conducted by NETRIGHT highlights that these losses have direct implications for social development outcomes. Reduced domestic revenues disproportionately affect sectors such as health, education, water, and social protection—services that are critical for women and marginalised populations. The studies further show that women bear a disproportionate burden of fiscal adjustment due to cuts in public spending and increased reliance on unpaid care work.

Furthermore, the studies underscore that Ghana's tax system, while a critical tool for domestic resource mobilisation, has not sufficiently integrated gender-responsive approaches. Indirect taxes, which constitute a significant portion of government revenue, tend to have regressive effects and disproportionately impact low-income earners, particularly women.

At the international level, ongoing negotiations on a UN Framework Convention on International Tax Cooperation represent a critical opportunity to reform global tax governance and address long-standing inequities in the international tax system. However, effective participation by African countries requires strengthened parliamentary capacity to engage with technical aspects of international tax negotiations and to translate global agreements into national policy action.

RATIONALE

Parliament plays a critical role in shaping fiscal policy, approving national budgets, and providing oversight on revenue mobilisation and public spending. Strengthening the capacity of Parliamentarians, especially members of APNIFFT Ghana, is therefore essential to addressing IFFs and promoting fair and transparent tax systems in the country.

This workshop is designed to respond to the expressed need by Parliamentarians for deeper engagement on issues related to IFFs, taxation, and gender equality. It will provide a platform for knowledge sharing, peer learning, and strategic discussions on how Parliament can effectively contribute to national and global tax reforms.

OBJECTIVES

The overall objective of the workshop is to strengthen the capacity of Parliamentarians to engage effectively in fiscal policy reforms and contribute to efforts to curb Illicit Financial Flows and improve domestic resource mobilisation.

Specific objectives are to:

- Deepen understanding of the ongoing discourse around the UN Tax Convention and its implications for Ghana and Africa;
- Explore the gendered dimensions of IFFs and their impact on public service delivery and development outcomes;
- Strengthen Parliamentarians' capacity to analyze national budgets and fiscal policies through a gender lens;
- Support APNIFFT members to effectively advocate for fiscal policy reforms on the floor of Parliament that promote transparency, accountability; and fairer and equitable domestic resource mobilisation.

EXPECTED OUTCOMES

- Improved understanding among Parliamentarians of global and national tax policy issues, including the UN Tax Convention;
- Increased awareness of the scale, drivers, and impacts of IFFs in Ghana;
- Enhanced capacity of APNIFFT members to integrate gender perspectives into fiscal policy analysis;
- Strengthened commitment by Parliamentarians to advocate for reforms that address IFFs and promote equitable domestic resource mobilisation;

- Identification of actionable steps for Parliament’s engagement in tax justice and fiscal governance processes.

METHODOLOGY

The workshop will adopt a participatory and interactive approach, combining presentations, and plenary sessions. Resource persons with expertise in taxation, IFFs, gender analysis, and fiscal policy will facilitate the sessions.

The residential format will provide opportunities for extended discussions, networking, and peer learning among participants.

PARTICIPANTS

The workshop will bring together 20 participants, comprising Members of the African Parliamentary Network on Illicit Financial Flows and Taxation (APNIFFT).

DATE AND VENUE

The workshop will take place on 15 May 2026 at the Peduase Valley Resort.

NETRIGHT

NETRIGHT is an economic justice and advocacy network made up of civil society organisations and individuals working to bring gender perspectives into national policies, programmes and processes, and advocate for policy change to strengthen women’s human rights. NETRIGHT campaigns for attitudinal and policy changes to achieve women’s equal rights and draws attention to violations of women’s rights. The network creates spaces for debate, discussion and clearer articulation of different positions within the Ghana women’s movement on women’s rights issues, as well as other national issues. To ensure inclusiveness, NETRIGHT provides a national advocacy platform for CSOs around national and international processes and educates the public about gender equality and women’s rights issues. Currently, the network is made up of 196 organisations and 287 individual members. Its membership spreads across the country thus giving it the national convening power as a network.

TAX JUSTICE NETWORK AFRICA (TJNA)

Founded in 2007 by tax justice voices from across the continent, Tax Justice Network Africa (TJNA) is a strong network of civil society organizations dedicated to advancing fair and progressive taxation systems in Africa where tax justice is paramount. Together with eminent academics, decision-makers, activists, and civil society groups, they are galvanizing a movement to relook at tax laws, combat detrimental investment strategies, enhance international tax transparency, and give back African nations, control over their natural resources.