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Strategic Investment Plan for Development 2024 -2027 (PISD II)

Strategy to support Public Domestic Resource Mobilization

Supporting developing countries in their efforts to achieve greater and more effective mobilization of public domestic resources

MRIP
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Foreword

The Interministerial Committee for International Cooperation and Development (CICID) of July 2023 reiterated "the importance of domestic resource mobilisation (DRM) for financing sustainable and partnership -based development in the poorest countries"[1].

In addition, DRM is an essential element in enabling countries to move away from dependence on development aid, a principle affirmed by France at the recent Presidential Council for International Partnerships of 4 April 2025[2].

Indeed, the financing needs of developing countries to achieve the Sustainable Development Goals (SDGs) by 2030 are estimated at around USD 3,000 billion, or 3.4% of the projected global GDP by that date[3]. Low-income and developing countries would need to mobilize an additional 16.1% of their GDP by 2030 to achieve the SDGs. Sub-Saharan Africa is the most concerned, with an average additional financing requirement of 19.4 percentage points of its GDP, on average.

This new Strategic Investment Plan for Development for the period 2024-2027 (PISD II) aims to consolidate French support for DRM through bilateral and multilateral technical assistance, initiated since the 2018 CICID, and to build on the experience of the 2020-2023 PISD[4]. It was published in June 2025 following the completion in the course of 2024 of a full evaluation of the previous PISD in 2024. The PISD II is in line with the broad directions of French cooperation policy defined by the Presidential Development Council and the

1 Point 2.3 of the CICID guidelines of July 2023: "France reaffirms the importance of mobilizing public domestic resources to finance sustainable and partnership -based development in the poorest countries, which are strengthened by administrative cooperation actions to improve the mobilization of funds and increase the skills of local players: tax collection, anti-corruption measures, justice, training of civil servants, mobilization of domestic savings by national public development banks".

2 Record of decisions of the Presidential Council for International Partnerships" published on 6 April 2025: https://www.elysee.fr/emmanuel-macron/2025/04/06/releve-de-decisions-du-conseil-presidentiel-pour-les-partenariats-internationaux

3 Source: IMF (December 2023): How to Assess Spending Needs of the Sustainable Development Goals: The Third Edition of the IMF SDG Costing Tool

4 The first Strategic Investment Plan for Development (PISD) 2020-2023 aimed to put into practice the objectives set out in the Interministerial Strategy to Support Better Public Domestic Resource Mobilization (DRM) in Developing Economies, which was adopted in 2020 following the CICID of February 2018.

2023 CICID, the Presidential Council for International Partnerships (CPPI) of 4 April 2025, as well as with the European Union's (EU) "Global Gateway" external action strategy for 2021-2027, notably its 360-degree approach including the "*Collect More, Spend Better*" program and the commitments made at the international summits in Paris in May 2021[5] and June 2023[6].

It is fully aligned with our new international partnerships agenda, in an approach of solidarity-based and sustainable investment, by framing France's commitments to beneficiary countries within a partnership relationship. An interministerial DRM platform is responsible for steering the PISD through a Steering Committee composed of the French Treasury (DG Trésor), the Globalization Department (DGM), the Public Finances Directorate General (DGFiP), the Directorate General of Customs and Excise (DGDDI), the French Development Agency (AFD), Expertise France (EF) and the Foundation for International Development Studies and Research (FERDI).

The PISD II sets out strategic choices and avenues for action to support a solid fiscal policy formulation framework and the modernization of tax and customs administrations, while strengthening coordination between bilateral and multilateral partners, in continuity with the PISD I. It guides the action of French operators (AFD and EF), who were associated with its development, and enables arbitration between different channels of action (bilateral or multilateral), while ensuring medium- and long-term predictability for France's international solidarity policy on DRM. Projects will be structured with partner countries and populations, and will be monitored against the accountability framework drawn up with partner operators.

The actions of the PISD II incorporate priority themes such as innovation and new technologies, gender equality, inclusion, and the environment, in order to align fiscal capacity building with inclusive growth and sustainable development. The resources associated with PISD II are jointly mobilized by the Ministry of the Economy, Finance and Industrial and Digital Sovereignty (MEFSIN) and the Ministry of Europe and Foreign Affairs (MEAE).

5 Summit on the financing of African economies, 18 May 2021.

6 Summit for a new financial pact, 23 June 2023.

Public Domestic Resource Mobilization (DRM) in developing countries is a strategic priority of France's international partnership policy.

The global challenges and issues surrounding DRM are becoming increasingly significant and complex, against a backdrop of significant needs in public revenue collection. A country's domestic resources (tax and non-tax) are the primary source of public funding for development[7]. They enable governments to sustainably invest in essential public services. They contribute to the reduction of poverty and inequalities, to the achievement of the SDGs, and to leading an ecological and climate transition up to the 2030 horizon. They are the main solution for reducing dependence on debt and external financing, and promote fiscal consolidation without reducing public spending. However, challenges in collecting tax revenues are significant. Tax revenue/GDP ratios are heterogeneous, with a clear weakness in developing countries. According to the OECD[8], this ratio averaged 15.6% in 2021 in 31 African countries studied, compared with 22% for the Latin America-Caribbean region and 34% for OECD countries, with strong disparities across the African continent: above 25% in South Africa, Morocco, the Seychelles and Tunisia, but below 10% in the Democratic Republic of Congo, the Republic of Congo, Niger and Nigeria.

The need to accelerate domestic revenue collection is part of an overall framework of strengthening public finance management and addressing development challenges in a post-crisis context[9]. On the one hand, since 2020, the international environment has been marked by a confluence of crises (economic, environmental, health, security) that has heightened pressures on the public finances of developing countries, particularly the most fragile countries in sub-Saharan Africa, where domestic resource mobilization is structurally weak. On the other hand, in order to implement their development programs, countries need to strengthen their capacity to develop sound budgetary policies and better manage their public finances.

7 Addis-Abeba Conference, 2015.

8 OECD/ATAF/AUC (2022), Revenue Statistics in Africa 2022.

9 The need to improve domestic revenue mobilization is at the heart of multilateral development discussions, in the context of Multilateral Development Banks' reform, the replenishment of concessional windows (International Development Association in 2024) and the preparatory work for the Financing for Development Conference (FFD4) in 2025.

In this context, the PISD II is one of France's intervention and support instruments in response to the issues raised, in complement to other existing instruments (such as AFD financing, mobilization of experts from the French tax authorities, etc.).

Considering the need to strengthen DRM, the PISD II aims to consolidate and prioritise the strategic choices and activities undertaken in the PISD I.

The 2020-2023 Strategic Investment Plan for Development (PISD I) has been a central tool for materialising France's support for the DRM agenda. With a budget of over €60m, it financed technical assistance actions at both bilateral and multilateral level.

Through its €30m bilateral window, the PISD I mobilized French expertise to support 18 sub-Saharan African countries in several areas targeted by the strategy:

- Support for fiscal policies (evaluation of tax expenditure in Guinea, digital taxation in WAEMU countries, revision of the general tax code in Mauritania, study on taxation and customs duties applicable to cultural and creative industries in Côte d'Ivoire);
- Strengthening the human and technological capacity of tax and customs administrations (revision of initial and continuing training programs for administrations in the WAEMU and CEMAC zones);
- Data reliability and broadening of the tax base (support for the use of data science for tax purposes in Senegal, introduction of a geolocalized permanent tax number in Guinea, studies on property tax potential in Benin);
- Improving tax compliance (campaigns to promote tax compliance in Mauritania, The Gambia and Niger).

The multilateral window of the PISD I, with a budget of €30.6m, supported programs run by multilateral institutions such as the World Bank, UNCTAD, the IMF and the OECD (country technical assistance projects, tax administration performance diagnostics, donor coordination). These initiatives have focused mainly on DRM for developing countries as a whole, but also on complementary themes such as public debt management as well as technical and technological capacity building for better public finance management.

The PISD II will continue to finance actions relating to the themes outlined above, concentrating its resources on priority areas in sub-Saharan Africa, where the needs are greatest and the challenges most acute, and building on the experience acquired under PISD I. France will continue to ensure that its priorities expressed in various international fora are fully reflected in its cooperation programs in support of DRM. While respecting the priorities of the PISD II, operators and implementing partners will ensure that action programs are defined in response to the needs expressed by partner countries and take into account their specific contexts.

Objectives and Priorities of the PISD II

The objective of the PISD II is to support efforts to strengthen domestic resource mobilization , initiated by sub-Saharan African countries, with a particular focus on Francophone countries. Technical assistance provided by the PISD II and dedicated to this objective aims, as a matter of priority, to contribute to the sustainable broadening of the tax base and to support the strengthening and performance of tax administrations responsible for revenue collection in partner countries.

In addition, the specific selection of components of projects supported by the PISD II should integrate further issues of gender equality in taxation systems, environmental protection, and inter-institutional coordination in support of DRM in partner countries. It would also be important to ensure that DRM projects supported by the PISD II are consistent with other key dimensions of public finance management, in particular the interaction between fiscal policy, sound debt management and public spending for good economic and financial governance.

The specific priorities of the PISD II and the associated possible areas of activity are as follows:

Priority 1: Support the broadening of the tax base.

Broadening the tax base is central to increasing tax revenue, despite a limited scope for action in adjusting tax rates. Effectively broadening the tax base requires effective action in three areas: (i) making the existing tax system more effective and efficient in tax collection, (ii) identifying and operationalizing additional potential revenue sources, and (iii) identifying and establishing new tax bases.

The increase in tax revenue, resulting from these three areas, requires the effective promotion of enhanced tax compliance, from assessment to collection. This involves activities directed at taxpayers (both businesses and individuals) to improve their understanding of and compliance to their tax obligations, and at administrations to accompany them in modernizing the relationship with taxpayers (from compliance with the tax base to litigation and collection). This will necessarily take into account the specificities of partner countries.

In pursuit of this priority, areas of activity supported under the PISD II will include:

1. **Develop and ensure tax compliance in order to secure the collection and management of taxes and customs duties.** Projects in this area should include actions aimed at strengthening the efficiency of the current tax system, such as simplifying and facilitating tax payments by taxpayers, reducing the costs and burdens of tax compliance, and providing appropriate incentives. Through the establishment of operational procedures and mechanisms, actions will also aim to improve the efficiency of collection, thereby enabling the relevant administrations to secure and ensure effective budgetary revenues, broaden the tax base and increase tax and customs revenues.

2. **Support the broadening and securing of the tax base.** Actions to be supported will aim to mobilize resources in sectors or activities with certain tax expansion potential , such as capital income, natural/mining resources, immovable property, real estate taxation, excise duties on products harmful to health, and the fair taxation of the digital economy (online sales of digital services and products), in particular VAT on e-commerce or digital services tax [10]. These actions could be based on new techniques for assessing the tax potential of these revenue sources and the expected effects of taxing these sectors. In addition, actions will aim to support the reliability of tax identifiers, campaigns to broaden tax bases, the creation of departments dedicated to medium-sized businesses, and the digitalization of tax and customs administrations, among others. Finally, actions in this area could include those targeting the integration of informal businesses into the formal sector through the establishment of management centers and taxpayer services, the simplification of administrative processes, the proper application of VAT, and the implementation of simplified tax regimes.

10 Implementation of the taxation of the digital economy and multinationals in corporate tax matters (Pillar 1 and Pillar 2).

3. **Support the effective promotion of property taxation.** Actions would support the exploitation of the potential revenues from property taxation, which remains relatively low. Actions supported in this area also aim to promote tax fairness, by promoting the highly progressive nature of property taxes. These actions could, in particular, support the establishment of land registers in countries that do not have them and the development of property taxation in those that already do, also capitalizing on the work of the *Local Government Revenue Initiative* (LoGRI), partly funded by the PISD to date.

4. **Support the strengthening of the fight against tax fraud, investigation and control techniques, and mechanisms to combat illicit financial flows (IFFs).** The actions supported must take into account the tax complexities of combatting fraud and IFFs, notably through increased collaboration between the various relevant ministries and administrations (tax, customs, financial intelligence units, etc.). PISD II support will therefore focus on specific DRM elements , including automatic customs-tax exchanges, awareness-raising on the benefits of information exchange, support for capacity-building programs led by the OECD and the Global Forum (Francophone Tax Academy, Tax Inspectors Without Borders (TIWB)), and the promotion of automatic information exchange in bilateral actions.

Priority 2: Support the strengthening of the institutional performance of tax and customs administrations.

In pursuit of this priority, areas of activity supported under the PISD II will include:

1. **Consolidate the institutional strengthening of tax and customs administrations.** Actions aim to support administrative reforms and the strengthening of cooperation and human and technological capacity (servers, systems, etc.) of tax and customs administrations to improve effectiveness and efficiency in the assessment and collection of revenues. They focus on the simplification of procedures and legislation, the automation of processes, and the implementation of e-filing and e-payment through the adoption of new technologies. They also aim to strengthen the implementation of the recommendations of the 'Tax Administration Diagnostic

Assessment Tool' (TADAT) diagnostics[11] in partner countries where the diagnostic exists and is still relevant, or to facilitate the conduct of a TADAT diagnostic and the application of its recommendations in countries where it has not yet been carried out.

2. **Support the strengthening of management capacity and performance.** Supported actions aim to strengthen the capacity of tax administrations in managing their functions with adequate management tools, and to promote a performance-based approach. This involves in particular the establishment of management accounting procedures and processes, and performance monitoring in all dimensions of the missions carried out by the administrations, notably through:
   - Improving the performance of fiscal processes: Supporting administrations in optimizing their revenue collection and expenditure management practices.
   - Strengthening analytical capacity: Supporting the development of skills to assess the effectiveness and fairness of fiscal policies, including the analysis of tax exemptions and tax expenditures, as well as training senior administration officials in the effective use of results and recommendations from these comparative analyses (in particular senior officials from tax policy units).
   - Strengthening training: Ensuring that tax administration officials are trained to integrate analytical tools into decision-making and fiscal policy evaluation, and supporting the strengthening of initial and continuing training programs in partner countries as well as the hosting of foreign trainees in France, particularly at the National School of Public Finance (ENFiP).

3. **Support the development of reliable, comprehensible, comparable, and accessible databases.** Supported actions cover the collection and implementation of reliable tax databases, including regulatory and legal information, building on inter-ministerial and government agency efforts to provide tax administrations with relevant data for resource mobilization. They also aim to strengthen the capacity of administrations in managing taxpayer records (individuals and legal entities) and ensure their effective use for analytical purposes.

11 TADAT is an international tool developed and administered by the IMF for assessing the performance of tax administrations, the observations of which are useful to operators in building support programs that meet the needs of these administrations.

4. **Promote the adoption of new (digital) technologies and the use of data science.** Actions aim to promote the use of digital technology for tax and customs purposes, in conjunction with strengthening administrations (building on the experience gained through projects funded by the PISD I); to exploit opportunities for data cross-referencing with the aim of making tax databases more reliable and combating fraud and illicit financial flows; to mobilize the support of innovative data sources through partnerships with major telephone groups (exploitation of call intensity and mobile data consumption) and mobile payment providers (Mobile Banking); and to exploit satellite imagery data (notably light intensity) in order to identify areas of intense economic activity and potential taxable bases, or to modernize property management through the use of "Innovative land management".

Accountability Framework: Priority and Strategic Indicators of the PISD II.

The performance indicators selected on a targeted basis to track progress towards the main objective of the PISD II are also directly linked to the effective achievement of its priorities, as follows:

Indicators for Priority 1: Support the expansion of the tax base:

- Change in the number of taxpayers identified and registered in the tax administration databases, notably the number of first-time filers.
- Revenue collection rate (with reference to the number of claims collected).

Indicators for Priority 2: Support the strengthening of the institutional performance of tax and customs administrations:

- Number of recommendations on the effectiveness of tax administrations formulated in the TADAT, implemented by the authorities with the support of projects funded by the PISD II.
- Number of public institutions supported in domestic resources mobilization and number of staff trained (to be refined according to the level of responsibility and geographic breakdown – central/local).
- Number of digitized processes within tax and customs administrations (with reference to the digitization rate of tax payments).

The indicators defined for the PISD II priorities will be used as reading grids for projects supported under the bilateral and multilateral windows:

- **Bilateral window**: Projects and their indicators within their logical framework will be selected based on their clear alignment with the two priorities and their relevance. Specifically, among the list of indicators retained for specific projects, PISD II monitoring will focus only on one or two indicators, selected for their strong link to the PISD II strategic performance indicators.

- **Multilateral window:** Projects supported by multilateral initiatives in PISD II target countries will be reviewed by French operators from the perspective of PISD II priorities and its strategic indicators. Any resulting feedback from these reviews will be shared with the relevant multilateral partners before the approval of their projects, via French representation in the respective Steering Committees. In this regard, the DRM platform could materialize the expectations and doctrine to be defended within multilateral institutions through the drafting of a roadmap to recall the main expectations, the objectives sought from our participation in these steering committees and the strategic orientations to be promoted at these bodies.

Operationalization of PISD II: Project selection and Governance.

The PISD II governance framework is based on the following components:

1. **Selection and monitoring of projects supported by the PISD II.**

The selection and monitoring of bilateral projects funded by PISD II will be carried out according to the following steps:

i. Project identification. Before the projects are submitted for approval by the PISD Grant Committee (COSUB), AFD, EF, and the DG Trésor will initiate a briefing and discussion session on a possible list of projects, as well as on initial ideas for the objectives and potential components of specific projects. These discussions will focus on the alignment of projects' guiding principles with the strategic priorities and indicators of the PISD II. They will also take into account the need for flexibility with respect to the indicative project components, according to the specific national contexts of partner countries, but also according to France's political priorities beyond the PISD. This criterion will equally apply to new projects and to subsequent phases of existing projects nearing completion. The DG Trésor will be responsible for the validation, coordination, and strategic alignment of projects with PISD II priorities.

ii. **Project selection.** Project selection will follow the steps identified in the PISD II Project Cycle Guide. Project selection will be led by the COSUB, which will ensure strong links between the projects submitted for approval and the strategic priorities and indicators of PISD II, as well as a clear identification of the added value of French experience and the specific expertise to be deployed in the project. The AFD/EF group will present the projects for approval to the PISD II COSUB. The COSUB will be composed of: the DG Trésor, the DGM, the DGFIP, and the Economic Services / Regional Economic Services for the partner countries involved in the project.

iii. **Project monitoring.** Project monitoring will be ensured by AFD and Expertise France (EF), who will inform the DG Trésor and the MEAE of the main achievements of PISD II-funded projects during monitoring meetings, in coordination with the relevant Economic Services and the DGFIP. The DRM platform members will agree on a schedule of monitoring meetings, during which the operators will present the implementation status and lessons learned from their projects. The minutes of monitoring meetings will be distributed for information to the platform members.

2. Steering of the PISD II.

The PISD II will be steered by the following mechanisms:

- **PISD II Strategic Monitoring Committee.** This committee will be composed of senior representatives of the institutions forming the DRM platform. The DG Trésor will chair the committee, which will include the DGM, the DGFIP, the AFD, EF, and the FERDI. Experts and guests may also be invited to these meetings, as appropriate, including representatives of embassies and relevant economic services. This Committee will meet once a year, and discussions will focus on an assessment of the PISD II strategy (results achieved, obstacles and challenges encountered), in order to define recommendations and strategic choices for the future implementation of the PISD II. This meeting could be organized as part of the preparation of the PISD II Annual Activity Report, prepared by the DG Trésor, the DGM, the AFD, EF, the DGFIP, and the FERDI, and validated by the DRM Platform.
- **DRM Platform.** The DRM platform will continue its activities and will be expanded in its composition, strengthened in its activities, and convened quarterly. The DG Trésor will chair the platform, which will include the following members: DGM, DGFIP, AFD, EF, FERDI, Economic Services / Regional Economic Services, and Project Experts. The quarterly meetings aim to: take stock of the PISD II portfolio, take stock of multilateral

initiatives and French involvement in their projects in sub-Saharan Africa, define research activities, identify relevant themes for webinars based on emerging trends in DRM, identify DRM events linked to PISD II priorities organized in/in partnership sub-Saharan African counterparts, and take stock of communication activities in France and partner countries.

Within this framework, the roles of institutions forming the DRM platform are as follows:

- DG Trésor provides the management leadership for the PISD II and is responsible for overall monitoring of activities.
- DGFIP ensures technical coordination with the DG Trésor, notably by providing its opinion on strategic priorities and projects. It is also called upon by the AFD and EF to mobilize its public expertise on projects.
- DGM, in conjunction with the DG Trésor, provides advice on strategic orientations, project selection, and priorities in partner countries.
- AFD and EF are responsible for proposing, developing, implementing, and monitoring bilateral PISD II projects.
- FERDI contributes to defining research priorities, organizes webinars, coordinates communication around PISD II strategic priorities (including participation in regional events), and provides academic support for project formulation (for example, by collaborating in the production of "DRM country factsheets" in the Project Cycle).

PISD II: Allocated resources

PISD II has a total envelope of €62.62 million over the period 2024-2027 (see Annexes 1 and 2). This envelope comprises contributions of €60 million from the DG Trésor and €2.62 million from the DGM. In accordance with the strategic choices of PISD II, these funds will be allocated as follows:

- Bilateral window: Bilateral activities supported by the PISD II are monitored and implemented by AFD and Expertise France, with technical support and identification of French expertise from the DGFiP, with funding of €30.55 million (€30 million from the DG Trésor and €0.55 million from the DGM). Of this envelope, €13 million has already been committed by the DG Trésor, including €8 million for projects implemented by AFD and €5 million for projects implemented by Expertise France. The remaining €17 million will be gradually committed through to 2027.

- **Multilateral window**: The PISD II will support multilateral programs that are consistent with its strategic choices on DRM, implemented by the IMF, the World Bank, the OECD, and the LoGRI. The PISD II contribution is planned at €32.07 million (€30 million from the DG Trésor, and €2.07 million from the DGM). The DG Trésor has already committed the entire amount of this budget to the multilateral initiatives supported by the PISD II, namely €30 million.

In accordance with the guidelines of the CPPI of April 4, 2025, the State's budgetary effort (which includes PISD II appropriations) must benefit the most vulnerable countries, including the least developed countries (LDCs), at a rate of at least 60% of.

Annex 1: PISD II – resources & programming of funds 2024-2027

PISD II: RESOURCES & PROGRAMMING OF FUNDS 2024 - 2027			
	(in €)		
FUNDER	DG TRÉSOR	DGM	Total Funders
BILATERAL COMPONENT			
Bilateral subtotal	30,000,000	550,000	30,550,000
MULTILATERAL COMPONENT			
Multilateral subtotal	30,000,000	2,070,000	32,070,000
TOTAL PISD II	60,000,000	2,620,000	62,620,000

** This information is provided subject to adjustments or clarifications that could be made by the budgetary documentation, notably the Annual Performance Project (PAP) and Annual Performance Report (RAP).*

Annex 2: Multilateral initiatives supported by the PISD

Global Public Finance Partnership (GPFP) [IMF]

The GPFP is a new capacity development program launched in January 2024, for an initial five-year duration (2024–2029).

The GPFP is structured around two pillars: 1) technical assistance and training in the area of public revenue and expenditure; and 2) production of tools and analyses; and includes four cross-cutting priorities: climate change, gender equality and inclusion, GovTech, and fragile and conflict-affected states.

It aims to bring together several existing initiatives (notably the Revenue Mobilization Thematic Fund (RMTF) and the Tax Administration Diagnostic Assessment Tool (TADAT)) and integrates IMF's expertise in revenue mobilization (fiscal policy and tax administration), expenditure policy, public financial management, and macroeconomic policy.

The TADAT is an international tool for assessing the performance of tax administrations, the findings of which are useful for developing support programs that meet the needs of these administrations.

Several AFD projects supporting tax administrations in domestic resource mobilization have drawn on the findings of TADAT diagnostics in their design (PAMSI in Benin or PAMRI in Niger for example). In Mauritania, the PAGEFIP 2 project, implemented by Expertise France, co-financed the TADAT evaluation which provided an objective diagnostic, used to define with the DGI the next technical assistance activities within the framework of the PAGFAM project.

Global Tax Program (GTP) [World Bank]

The GTP includes three (3) operational windows: (i) analysis and diagnostic, (ii) country activities within the framework of regional initiatives on certain targeted subjects (transfer pricing, tax incentives, VAT) and implementation by partner countries of medium-term strategies, in conjunction with regional tax administration organizations (such as CREDAF); and (iii) research and data production.

Debt Management Facility (DMF) [World Bank, IMF]

This is a multi-donor trust fund that supports the implementation and scaling up of the World Bank's debt management work program in low-income countries. Its interventions focus on strengthening institutional capacities for assessing, monitoring, and managing risks related to the public debt portfolio, planning medium-term debt strategies, and improving transparency to ensure long-term access to international capital markets.

Platform for Collaboration on Tax – PCT [World Bank, IMF, OECD, UN]

The PCT is a multi-donor initiative, created in 2016 jointly by the World Bank (which hosts the secretariat), the IMF, the OECD, and the UN, which aims to improve coordination and synergies between bilateral and multilateral actors in the field of DRM. The activities of the PCT secretariat consist of producing toolkits for tax administrations in developing countries, on topics of interest to them (e.g.: transfer pricing documentation, tax treaty negotiations, etc.), organizing regional workshops to enable better appropriation of these toolkits by the public concerned, or publishing discussion papers on topics related to taxation (such as the link between taxation and gender equality).

Global Forum on Transparency and Exchange of Information for Tax Purposes – Africa Initiative [OECD]

The Global Forum on Transparency and Exchange of Information for Tax Purposes is an intergovernmental cooperation platform. Its objective is to define and implement international standards for the exchange of information between tax administrations on the financial accounts of non-residents, in order to better combat international tax evasion and thus increase domestic resource mobilization.

In 2014, the Global Forum established a regional technical assistance program, the "Africa Initiative," which aims to (i) raise awareness among African governments about the benefits of transparency and the exchange of tax information as a tool for increasing tax revenue, and (ii) provide tailored technical assistance to African jurisdictions in implementing the international standards established by the Global Forum. The Africa Initiative currently includes 34 African countries and eight partner organizations.

OECD Academy for Tax and Financial Crime Investigation [OECD]

This is an OECD initiative offering intensive training on the theme of combating tax and other financial crimes (money laundering, corruption). These training courses are intended for tax administration officials or any other official involved in the fight against tax crimes and other financial crimes in Francophone countries (civil and criminal tax investigators, financial intelligence authorities, anti-money laundering authorities, etc.). France supported the creation of the first Francophone academy, announced at the May 2021 summit on the financing of African economies. Two virtual programs have already been organized in 2022 and 2023. In 2024, the Academy officially opened a face-to-face training center in Lomé and held a first training program on this occasion, which benefited more than 70 government officials.

Local Government Revenue Initiative (LoGRI)

LoGRI is an initiative led by the International Centre for Tax and Development (ICTD) at the University of Toronto, of which France is one of the primary donors. This program aims to redesign and expand the activities of the African Property Tax Initiative (APTI), launched in 2017. Its objective is to support property tax reforms through the use of new technologies such as satellite imagery.

Other Partnerships

France also exchanges and cooperates with a variety of stakeholders on tax issues, such as research centers (International Center for Tax and Development/ICTD, and the International Institute for Development Finance/IISD - whose "Tax and Debt" program launched in 2024 was supported by the PISD II), foundations (Bill and Melinda Gates Foundation), intergovernmental forums (International Tax Compact/ITC, Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development/IGF), regional tax administration organizations (CREDAF, ATAF), and NGOs (Coordination Sud, Oxfam, CCFT Terres Solidaires). It has also been a member of and provides political support (without financial contribution) to the Addis Tax Initiative (ATI) since its creation in 2015. The ATI's ambition is to establish a partnership aimed at improving DRM in partner countries. It now brings together more than 70 member countries and organizations, including France, which have collectively committed to respecting the following four commitments:

i. For partner countries, improve DRM through equitable fiscal policies and the establishment of efficient, effective, and transparent revenue administrations, and for donors, support reforms going in this direction;

ii. Maintain or exceed the target of USD 430.4 million in financing dedicated to DRM, ensuring a response tailored to the needs of the most fragile states;

iii. Implement coherent and coordinated policies that create an enabling environment for DRM and combat IFFs;

iv. Strengthen the capacity of tax policy authorities in partner countries.