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## REPORT ON CAPACITY BUILDING FOR CAMEROONIAN PARLIAMENTARIANS ON TAX FAIRNESS, ILLICIT FINANCIAL FLOWS ("IFFS") AND THE "STOP THE BLEEDING" CAMPAIGN

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## Table of contents

List of abbreviations.....	2
1 Background.....	3
2 Objectives .....	3
3 Methodology.....	3
4 Expected results .....	3
5 Target audience.....	3
6 Workshop proceedings .....	4
6.1 Introductory session .....	4
6.2 Presentation of the work .....	4
6.2.1 Sequence 1: The foundations of tax fairness .....	4
6.2.2 Sequence 2: Illicit financial flows (IFFs).....	5
6.2.3 Sequence 3: International tax mechanisms .....	7
6.2.4 Sequence 4: The "Stop The Bleeding" Campaign .....	9
6.2.5 INTERACTIVE SESSIONS AND PRACTICAL WORKSHOPS.....	10
6.2.6 Collection of signatures from Members of Parliament for the "Stop the Bleeding" Campaign 16	
7 Conclusion.....	17

## List of abbreviations

**APNIFFT:** African Parliamentary Network on Illicit Financial Flows and Taxation

**ANIF:** National Financial Investigation Agency

**CEMAC:** Central African Economic and Monetary Community

**CRADEC:** African Regional Centre for Endogenous and Community Development

**DTCs:** Decentralised Territorial Collectivities

**DGI:** Directorate General of Taxation

**IFFs:** Illicit Financial Flows

**FATF:** Financial Action Task Force

**MINFI:** Ministry of Finance

**OECD:** Organisation for Economic Co-operation and Development

**CSO:** Civil Society Organisation

**UN:** United Nations

**STB:** Stop The Bleeding

**TJNA:** Tax Justice Network Africa

## 1 Background

Cameroon, as a developing African nation, faces major challenges related to tax evasion, illicit financial flows and tax injustice. These problems have serious implications for the country's economic and social development by hampering the mobilisation of resources needed to finance essential public services and reduce inequalities. To remedy this situation, it is essential to inform and raise the awareness of political decision-makers, particularly members of parliament (MPs and Senators), about these crucial issues and to commit them to concrete action.

This training and awareness-raising activity for Cameroonian parliamentarians on Tax Fairness, Illicit Financial Flows (IFFs) and the Intensification of the "Stop The Bleeding" Campaign, follows on from the Round Table on the theme "Strengthening the legal framework for an inclusive, effective and efficient budgetary orientation debate", held in Yaoundé on 27 June 2023, and the participation of a delegation of Cameroonian parliamentarians in the Annual Conference of African Parliamentarians on IFFs and Taxation, on the theme "African leadership in the fight against illicit financial flows", held from 25 to 26 October 2023, in Nairobi.

It is part of the 2023 work plan of the "Strengthening Tax Justice in Cameroon" Phase III project, led by CRADEC, with financial support from TJNA/NORAD.

## 2 Objectives

The main objective of this activity was to train, sensitise and involve 20 Cameroonian parliamentarians, members of APNIFFT (African Parliamentary Network on Illicit Financial Flows and Taxation), on the following subjects:

- The foundations of tax fairness and its importance for economic and social development in Cameroon;
- Illicit financial flows (IFFs): their definition, causes and impact on the national economy;
- International tax mechanisms, including bilateral tax agreements and tax havens;
- The "Stop The Bleeding" Campaign: its objective and the concrete actions parliamentarians can take to combat IFFs.

## 3 Methodology

The event took place on Saturday 11 November 2023 at the Merina Hotel and included room sessions, interactive workshops and presentations. Peer parliamentarians already trained on IFFs and taxation, as well as activists from the "Stop The Bleeding" Campaign, shared their knowledge and expertise. Parliamentarians were encouraged to participate actively through discussions, case studies and group work, with the aim of formulating specific recommendations.

## 4 Expected results

By the end of the workshop, the parliamentarians had achieved the following results:

- A thorough understanding of the key concepts of tax fairness and illicit financial flows (IFFs) and their impact on Cameroon.
- An ability to identify international tax mechanisms and harmful practices that fuel IFFs.
- A commitment to actively support the "Stop The Bleeding Campaign" and to take concrete action to combat IFFs at national and international level.

## 5 Target audience

The training course was attended by a total of 44 (forty-four) participants, broken down as follows:

- 13 members of parliament who are members of the National Caucus of Parliamentarians and the APNIFFT,
- 17 media representatives,
- 13 members of civil society organisations (CSOs).

## 6 Workshop proceedings

In accordance with the concept note, the full-day training course included an introductory session and discussion sessions on the issue of IFFs and tax fairness in Cameroon, as set out below.

### 6.1 Introductory session

The introductory session included words of welcome from the Executive Director of CRADEC and the opening of proceedings by Senator Pierre Flambeau NGAYAP, National Chairman of the Cameroon Caucus.

### 6.2 Presentation of the work

#### 6.2.1 Sequence 1: The foundations of tax fairness



#### **Sequence 1: The foundations of tax fairness by Mr Jean MBALLA MBALLA, Executive Director of CRADEC**

At the first panel discussion, Mr Jean MBALLA MBALLA, Executive Director of CRADEC, stressed the importance of tax fairness. Here are the main points discussed:

- Tax equity means distributing the tax burden fairly among taxpayers according to their ability to pay. This ensures that taxes are levied in a fair, proportionate and transparent manner, allowing each taxpayer to participate fairly in the financing of public expenditure according to their economic capacity.
- Tax equity promotes social justice by ensuring that taxpayers with similar incomes pay similar taxes. This helps to reduce income inequalities and promote social cohesion. In Cameroon, for example, the Personal Income Tax (IRPP) is designed to ensure this fairness by deducting a variable percentage of income according to income brackets.

The annual income tax scale:

ANNUAL INCOME	TAX RATE
From 0 to 2 000 000 CFA Francs	10%
From 2 000 001 to 3 000 000 CFA Francs	15%
From 3 000 001 to 5 000 000 CFA Francs	25%
More than 5 000 000 CFA Francs	35%

- A fair tax system strengthens socio-political stability by building citizens' trust in government and encouraging them to comply voluntarily with their tax obligations. This helps to avoid social conflict over tax issues.
- Tax fairness generates stable and sufficient government revenues to finance essential public services such as education, health, infrastructure and security. It promotes human and economic development by providing the resources needed to deliver these services.
- A fair tax system encourages investment by creating a transparent and equitable environment for business. When companies perceive that the tax system is fair, they are more inclined to invest in the country, which stimulates economic growth, job creation and increases tax revenues.
- Tax fairness helps to reduce tax evasion. When tax rates are perceived as fair, taxpayers are less likely to avoid or evade taxes. This helps to combat tax evasion and increases the revenue collected by the government to fund essential public services.
- A fair tax system makes a country more attractive to foreign investors and business partners. By being perceived as fair and transparent on the international stage, the country can attract foreign investment and strengthen its trade relations.
- Stable and fair tax revenues contribute to macroeconomic stability by enabling the government to manage public finances more effectively, maintain a balanced budget and implement coherent economic policies.

In short, tax fairness plays a crucial role in Cameroon's economic and social development. It promotes social justice, strengthens public confidence, stimulates investment, reduces tax evasion, finances essential public services and contributes to macroeconomic stability.

#### 6.2.2 Sequence 2: Illicit financial flows (IFFs)



#### Sequence 2: Illicit financial flows (IFFs) By Hon. Joséphine SIMO and Sen. Pierre Flambeau NGAYAP

- Sequence 2 dealt with Illicit Financial Flows (IFFs), defined as unauthorised transfers of capital between countries, seeking to evade tax obligations, circumvent financial regulation or carry out illegal activities.

- Forms include tax evasion, corruption, money laundering, fraud and illicit trafficking in natural resources, each of which presents distinct risks to the economy and society.
- The actors involved include individuals, companies, financial institutions, corrupt governments, criminal networks, offshore companies and tax havens.
- The causes of IFFs include corruption, weak institutions, criminal activities, tax evasion and illicit trafficking in natural resources. Indeed, reports note the high levels of corruption in Cameroon, highlighting institutional weaknesses, the lack of qualified resources and training, and the need to strengthen coordination in the fight against corruption.
- Consequences of IFFs include the loss of government resources and economic and social instability, hampering sustainable development.
- Estimates put IFF-related losses in Cameroon at \$31.5 billion over the period 2007-2018, and an annual average of \$1.35 billion between 2008 and 2017, according to CRADEC and Global Financial Integrity (GFI). Although these figures are based on available models and data, they do not capture all illicit financial flows.

Following the IFFs, the Hon. SIMO continued to share the experience of APNIFFT. APNIFFT is a platform coordinated by the Tax Justice Network (TJNA) that aims to build the capacity of African legislators in the fight against illicit financial flows (IFFs) and tax injustice. This platform brings together more than 100 members from 21 African countries and offers parliamentarians the opportunity to discuss issues relating to IFFs, tax governance and resource mobilisation in Africa. In 2022, the Cameroon National Caucus became part of APNIFFT, with 19 members committed to promoting tax and legislative reforms to counter IFFs.

APNIFFT has strengthened African legislators by providing training, exchanges of experience and resources, fostering collaboration between parliamentarians engaged in the fight against IFFs. Advocacy for legislative reform has been a priority, and successful collaboration has promoted progressive tax reforms. The National Caucus in Cameroon has also played a key role in raising awareness through the organisation of seminars and conferences.

Looking ahead, APNIFFT and the National Caucus aim to strengthen legislation and control mechanisms, promote regional and international cooperation, raise awareness and set up monitoring and evaluation mechanisms in the fight against IFFs in Africa.

Collaboration between parliamentarians, civil society and the media was observed at various events, demonstrating a willingness to tackle issues related to IFFs and taxation. Preparatory workshops and round tables reinforced this collaboration, underlining the importance of a solid legal framework for the Budget Orientation Debate. The lessons learned underline the importance of capacity building and accountability. Going forward, there is a need to strengthen collaboration through capacity-building workshops, promoting transparency and access to information, thus contributing to better governance of public finances in Cameroon.

### 6.2.3 Sequence 3: International tax mechanisms



**Sequence 3: International tax mechanisms by BOYA NTSANG ONANINA Guy-René from the Directorate General of Taxation**

#### **International tax mechanisms**

##### **Considerations on international tax mechanisms**

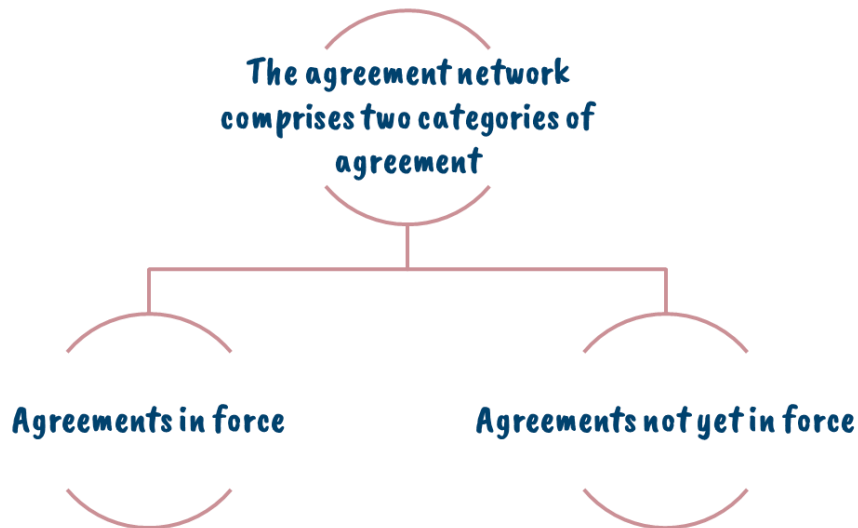
- International tax mechanisms refer mainly to international tax conventions;
- International tax conventions are inter-state agreements negotiated in accordance with the rules of international law and on the basis of model conventions (UN/OECD);
- From the point of view of their typology, a distinction is made between bilateral and multilateral agreements and information exchange agreements.

In terms of their objectives, international tax agreements are instruments for:

- ✓ Promoting trade and investment by eliminating tax obstacles to inter-state trade;
- ✓  safeguarding public financial interests by eliminating double taxation and combating international tax evasion and avoidance;
- ✓  Safeguarding financial interests likely to contribute to supporting the national economy by structuring the country's tax attractiveness.

#### **Presentation of Cameroon's network of international tax agreements**





## Tax agreements in force

- Bilateral agreements (France, Canada, Tunisia, Morocco, South Africa, Switzerland, Germany, United Arab Emirates, etc.);
- Multilateral agreements (Cemac, multilateral exchange of information, multilateral BEPS).

## Tax agreements not yet in force

- Signed agreements awaiting ratification (China, Czech Republic);
- Agreements awaiting signature (Turkey, Nigeria, Seychelles);
- Agreements under negotiation (Egypt, Vietnam, Qatar, Switzerland, Romania).

The introductory articles (purpose of the agreement, persons involved, taxes covered, definition of terms)

Rules for allocating the right to tax (residence taxation, taxation at source, shared taxation), rules for eliminating double taxation

Measures to combat international tax evasion and avoidance (associated companies and anti-abuse measures)

Additional contractual guarantees (non-discrimination, administrative assistance, dispute settlement, etc)

## Examination of the challenges relating to Cameroon's network of tax agreements

❑ Operational challenges

✓ **The challenge of transparent negotiations:**

- tax agreements are negotiated on the authority of the President of the Republic by the technical administrations; the agreement process cannot therefore involve the intervention of players outside the executive power;

This process could be made more transparent by developing inclusive approaches involving economic players and interested members of civil society as part of prior consultations.

✓ **The challenge of efficiently administering agreements:**

The tax agreements do not contain any provisions or indications as to how they are to be applied;

At the same time, there is no accompanying administrative doctrine providing guidance on the application of the tax agreements in force;

Need for a policy on the application of treaty law and operationalisation of mechanisms for concerted exchanges between competent authorities.

❑ **Challenges relating to standards** - Regulatory challenges (effective and fair negotiation, compliance with international standards).

✓ **The challenge of effective and fair negotiation:**

- The technical preparation of negotiation files follows a mechanical approach based on legal analyses of models;
- However, taking economic factors into account could help to identify and determine the elements for effective discussion in the context of sharing the right to impose.

✓ **Le the challenge of meeting international standards:**

- With the entry into force of the IM, Cameroon's network of bilateral agreements will be impacted in its normative structure;
- Because the MI aims to implement in a coordinated manner in the treaties covered, those measures of the BEPS project relating to tax treaties.
- In this respect, the tax authorities should produce consolidated versions of the bilateral treaties affected and disseminate them to interested parties;
- To date, only the treaty with France has a consolidated version

### 6.2.4 Sequence 4: The "Stop The Bleeding" Campaign



**Sequence 4: The "Stop The Bleeding" Campaign by Audrey ENENGBINE, CRADEC Monitoring and Evaluation Officer**

**Audrey ENENGBINE** made the following points:

The "Stop The Bleeding" (STB) sequence, launched in 2015 by Tax Justice Network Africa (TJNA) and its partners, is a global initiative to reduce illicit financial flows (IFFs) in Africa. With more than 5,622 signatures collected at national launches, the campaign is mobilising a global movement to end IFFs on the continent.

The campaign mobilises students, trade unions, faith-based organisations and other social movements to urge decision-makers to put an end to the bleeding of African resources to destinations that allow tax evasion. Its aim is to raise awareness, mobilise and advocate measures to put an end to these illegal practices.

The campaign's objectives include raising public and parliamentary awareness of the consequences of IFFs in Cameroon, mobilising national and international players to combat IFFs, advocating mechanisms for sharing tax information and revising tax agreements, promoting tax transparency, and reallocating recovered resources to sustainable development projects.

Campaign methods include media awareness campaigns, public events, advocacy for legislative reform, partnerships with civil society, in-depth research, online mobilisation and education programmes.

Civil society plays a crucial role by raising awareness, conducting research, advocating legislative reform, mobilising citizens and working closely with parliamentarians. This collaboration is essential to strengthen mobilisation against IFFs and to influence tax and legislative policies in favour of transparency and fairness. It makes it possible to combine the efforts and resources of different stakeholders to advance the cause of combating IFFs.

#### 6.2.5 INTERACTIVE SESSIONS AND PRACTICAL WORKSHOPS

Three groups were formed. Here is the essence of their work:

6.2.5.1 Group 1: Legislative and regulatory reforms and raising public awareness and involvement

**Group 1**



**1. Legislative and regulatory reforms**

<p>a. What existing laws or regulations need to be revised or strengthened to combat illicit financial flows more effectively?</p>	<ul style="list-style-type: none"> <li>- Decree No. 2023/464 of 30/10/2023 should be reviewed and possibly revised to strengthen measures against illicit financial flows.</li> <li>- The laws and texts establishing the anti-corruption bodies (ANIF, CONAC, Chamber of Accounts, etc.) should be evaluated and, if necessary, strengthened to ensure better coordination and more effective enforcement.</li> <li>- Laws and regulations on transparency in public procurement, extractive sector concessions and company ownership should be reviewed to identify any gaps and strengthen disclosure requirements.</li> </ul>
<p>b. How can we improve tax transparency and corporate accountability?</p>	<ul style="list-style-type: none"> <li>- Strengthen electronic tax filing by facilitating access and simplifying procedures for taxpayers.</li> <li>- Encourage the use of electronic payments to reduce cash transactions and make it easier to track financial movements.</li> <li>- Introduce an obligation to publish lists of owners (shareholders) of public contracts and concessions in the extractive sector to increase transparency and prevent conflicts of interest.</li> <li>- Systematise the publication of companies' year-end balance sheets to enable a better assessment of their financial situation and to detect suspicious activities.</li> </ul>
<p>c. What specific measures can we propose to discourage tax evasion and money laundering?</p>	<ul style="list-style-type: none"> <li>- Establish ceilings for cash inflows and outflows in order to limit cash transactions and facilitate the monitoring of financial movements.</li> <li>- Introduce a decree implementing Article 66 of the Constitution, which provides for specific measures to combat tax evasion and money laundering.</li> </ul>

	<ul style="list-style-type: none"> <li>- Set a ceiling on currency exchanges to reduce the scope for manipulation of financial flows.</li> <li>- Formalise the foreign exchange sector by introducing clear regulations and appropriate controls to prevent illicit activities.</li> </ul>
<b>2. Raising awareness and mobilising the public</b>	
a. How can we make our fellow citizens more aware of the issues surrounding illicit financial flows and tax evasion?	<ul style="list-style-type: none"> <li>- Develop specific communications targeting different audiences to explain the consequences of illicit financial flows and tax evasion on the economy and society.</li> <li>- Organise awareness-raising campaigns through the media, social networks and local communities to inform the public about the risks and consequences of illicit practices.</li> <li>- Working with civil society organisations and experts to organise seminars, conferences and public debates to deepen understanding of the issues surrounding illicit financial flows.</li> </ul>
b. What means of communication and education can Parliament put in place to inform the public about these issues?	<ul style="list-style-type: none"> <li>- Publish parliamentary reports accessible to the public to provide information on debates and actions taken by parliamentarians in the fight against illicit financial flows.</li> <li>- Set up digital platforms dedicated to education and awareness-raising, providing clear and accessible information on illicit financial flows and tax evasion.</li> <li>- Organise physical meetings with the population, by holding hearings with the grassroots to listen to citizens' concerns and suggestions.</li> </ul>
c. How can civil society and the media be involved in raising awareness?	<ul style="list-style-type: none"> <li>- Work closely with civil society organisations to organise joint awareness campaigns and reach a wider audience.</li> <li>- Invite the media to participate in discussions and actions to combat illicit financial flows by providing adequate media coverage.</li> <li>- Organise regular press conferences to inform the media of initiatives taken by Parliament in the fight against IFFs.</li> </ul>

6.2.5.2 *Group 2: Monitoring and evaluation and short and long-term priorities*



**Group 2**

<b>1. Monitoring and evaluation</b>	
<p>a. How can we put in place a monitoring and evaluation mechanism to measure the effectiveness of the implementation of Decree 2023/464 of 30/10/2023 creating, organising and operating the Coordination Committee for national policies to combat money laundering, the financing of terrorism and the proliferation of weapons of mass destruction?</p>	<p>a. To put in place an effective monitoring and evaluation mechanism to measure the effectiveness of the implementation of Decree 2023/464 of 30/10/2023 on the creation, organisation and operation of the Coordination Committee for national policies to combat money laundering, the financing of terrorism and the proliferation of weapons of mass destruction, here are a few suggestions:</p> <ul style="list-style-type: none"> <li>- Establish key performance indicators to assess the implementation of the decree.</li> <li>- Set up a system for collecting reliable data on illicit financial flows.</li> <li>- Carry out regular, independent assessments of the effectiveness of the measures taken.</li> <li>- Involve experts and independent bodies in the monitoring and evaluation process.</li> </ul>
<p>b. What indicators could be used to assess the impact of implementing the above-mentioned Decree?</p>	<p>b. The following indicators could be used to assess the impact of the implementation of the above-mentioned Decree:</p> <ul style="list-style-type: none"> <li>- The amount of funds recovered as a result of efforts to combat illicit financial flows.</li> <li>- The number of investigations and prosecutions of financial criminals.</li> <li>- The level of compliance by financial institutions with anti-money laundering regulations.</li> <li>- The level of public awareness and understanding of illicit financial flows.</li> </ul>
<p>c. How to ensure effective accountability in the implementation of these regulations?</p>	<p>c. To ensure effective accountability in the implementation of these regulations, here are some possible measures:</p> <ul style="list-style-type: none"> <li>- Strengthen the independence and powers of the Committee for the Coordination of National Policies to Combat Money Laundering, the Financing of Terrorism and the Proliferation of Weapons of Mass Destruction.</li> <li>- Establish supervision and control mechanisms to avoid conflicts of interest and corruption.</li> </ul>

	<ul style="list-style-type: none"> <li>- Encourage transparency and disclosure of information concerning efforts to combat illicit financial flows.</li> <li>- Establish effective sanctions for non-compliance with regulations.</li> </ul>
<b>2. Short and long-term priorities</b>	
a. What are the priority actions to be taken in the short term to combat illicit financial flows?	<p>a. Here are some priority actions to be taken in the short term to combat illicit financial flows:</p> <ul style="list-style-type: none"> <li>- Strengthen the capacity of law enforcement agencies to detect, investigate and prosecute financial crime.</li> <li>- Set up mechanisms to monitor suspicious financial movements.</li> <li>- Collaborate with international financial institutions to exchange information and combat cross-border financial fraud.</li> <li>- Strengthen regional and international cooperation in the fight against illicit financial flows.</li> </ul>
b. What are the longer-term objectives that Parliament should be aiming for in this fight?	<p>b. The longer-term objectives that Parliament should be aiming for in this fight include:</p> <ul style="list-style-type: none"> <li>- The adoption of stricter laws and regulations to discourage illicit financial flows.</li> <li>- Creating a favourable environment for legitimate investment and economic growth.</li> <li>- Promoting transparency in financial and commercial transactions.</li> <li>- International cooperation to combat tax havens and uncooperative jurisdictions.</li> <li>- Setting up digital platforms dedicated to education and awareness-raising, providing clear and accessible information on illicit financial flows and tax evasion.</li> <li>- Organise physical meetings with the population, holding hearings with the grassroots to listen to citizens' concerns and suggestions.</li> </ul>
c. How can we ensure the continuity of these efforts over time?	<p>c. To ensure the continuity of efforts to combat illicit financial flows over time, here are some possible measures:</p> <ul style="list-style-type: none"> <li>- Incorporate policies and measures to combat illicit financial flows into national legislation on a permanent basis.</li> <li>- Establish coordination mechanisms between the various institutions involved in the fight against illicit financial flows.</li> <li>- Allocate adequate resources to support the prevention, detection and suppression of illicit financial flows.</li> <li>- Promote ongoing public awareness and education on the harmful consequences of illicit financial flows.</li> </ul>

6.2.5.3 Group 3: Diagnosing the situation and international cooperation



**Group 3**

<b>1. Diagnosis of the situation</b>	
<p>a. What are the main challenges facing Cameroon in terms of illicit financial flows and tax evasion?</p>	<p>a. The main challenges facing Cameroon with regard to illicit financial flows and tax evasion may include:</p> <ul style="list-style-type: none"> <li>- Low financial transparency and lack of accountability of public actors.</li> <li>- Limited capacity to detect, investigate and prosecute cases of illicit financial flows.</li> <li>- Lack of information and awareness of the harmful consequences of illicit financial flows.</li> <li>- Excessive centralisation of decision-making power and concentration of economic resources.</li> <li>- Corruption and impunity, which encourage illicit financial flows.</li> <li>- Insufficient inclusion of all stakeholders, including civil society, in the process of combating illicit financial flows.</li> </ul>
<p>b. What are the most worrying economic and social consequences of these problems in our country?</p>	<p>b. The most worrying economic and social consequences of these problems in Cameroon may include:</p> <ul style="list-style-type: none"> <li>- Tax evasion leading to a reduction in the national resources available to fund essential public services such as education, health and infrastructure.</li> <li>- An increase in the burden of public debt due to lower tax revenues.</li> <li>- Reduced capacity for investment in key sectors such as education, infrastructure and economic development.</li> <li>- Increased poverty and inequality, as illicit financial flows deprive the country of the resources needed to tackle these problems.</li> </ul>



<p>c. Which sectors of the economy are most affected by illicit financial flows in Cameroon?</p>	<p>c. The sectors of the economy most affected by illicit financial flows in Cameroon may include:</p> <ul style="list-style-type: none"> <li>- The commercial sector, where under- and over-invoicing practices can be used to divert funds.</li> <li>- The industrial sector, where activities such as smuggling and customs fraud can enable the transfer of illicit funds.</li> <li>- The services sector, including financial services, where practices such as money laundering can occur</li> </ul>
<p><b>2. International cooperation</b></p>	
<p>a. How can we strengthen international cooperation to combat illicit financial flows, particularly with regard to tax agreements?</p>	<p>a. To strengthen international cooperation in the fight against illicit financial flows, particularly with regard to tax agreements, here are some possible measures:</p> <ul style="list-style-type: none"> <li>- Update existing tax agreements to bring them into line with international standards and adapt them to economic and financial developments.</li> <li>- Establish new bilateral or multilateral agreements to facilitate the exchange of tax information between countries.</li> <li>- Strengthen cooperation and mutual assistance mechanisms between the tax administrations of partner countries.</li> </ul>
<p>b. What regional or international partnerships could benefit Cameroon in this fight?</p>	<p>b. Regional or international partnerships that could benefit Cameroon in this fight could include:</p> <ul style="list-style-type: none"> <li>- Cooperation with other countries in the sub-region or region to share information and best practices in the fight against illicit financial flows.</li> <li>- Working with regional organisations such as the African Union, the Economic Community of Central African States (ECCAS) and the Central African Economic and Monetary Community (CEMAC) to strengthen measures to combat illicit financial flows.</li> <li>- Active participation in international initiatives such as the Financial Action Task Force (FATF) and other international forums focusing on the fight against money laundering and tax evasion.</li> </ul>
<p>c. How we can help promote fair global tax standards at international level?</p>	<p>c. To help promote fair global tax standards at international level, here are some possible measures:</p> <ul style="list-style-type: none"> <li>- Advocate greater global tax transparency, including disclosure of information on the beneficial owners of legal entities.</li> <li>- Support efforts to combat tax havens and discourage aggressive tax planning practices.</li> <li>- Encourage international cooperation to combat illicit financial flows and promote a coordinated approach at global level.</li> </ul>

### 6.2.6 Collection of signatures from Members of Parliament for the "Stop the Bleeding" Campaign

Members of parliament signed the “Stop the Bleeding” banner to show their commitment to the fight against corruption and the draining of state coffers.



## 7 Conclusion

The training session ended with a resolution that the National Caucus would visit the official bodies, namely the Senate and the National Assembly, jointly, rather than visiting each chamber separately. Thanks were expressed to CRADEC for the knowledge imparted during this intense day, and everyone's participation was effective. All that remains now is to follow up and evaluate the work done.