

**ACHPR/Res.236 (LIII) 2013: RESOLUTION ON ILLICIT CAPITAL FLIGHT FROM AFRICA**

*The African Commission on Human and Peoples' Rights, meeting at its 53<sup>rd</sup> Ordinary Session held from 9 to 23 April 2013 in Banjul, The Gambia;*

**Recalling** the provisions of Article 45 (1) (b) of the African Charter on Human and Peoples' Rights which provides that the Commission shall “ formulate and lay down, principles and rules aimed at solving legal problems relating to human and peoples' rights and fundamental freedoms upon which African governments may base their legislation”;

**Taking into cognisance** the establishment by the United Nations Economic Commission for Africa of a High-Level Panel on Illicit Financial Flows from Africa to determine the nature, pattern, scope and channels of illicit financial outflows from the continent; sensitize African governments, citizens, policy makers, political leaders and development partners to the problem; mobilize support for putting in place rules, regulations, and policies to curb illicit financial outflows; and influence national, regional and international policies and programmes on addressing the problem of illicit financial outflows from Africa;

**Recognising** that illicit capital flight undermines the capacity of State Parties to implement the African Charter on Human and Peoples' Rights and to attain the Millennium Development Goals;

**Noting** that illicit capital flight by both multinational companies and individuals from Africa leads to the loss of billions of US dollars every year;

**Deeply concerned** that Africa is embroiled in a vicious circle of poverty, malnutrition, diseases and death because its revenue potential is being drained by multinational companies and individuals through exploitation of the loopholes and weaknesses of laws and of the monitoring system;

**Conscious** that without adequate resources the respect, protection and implementation of human rights enshrined in the African Charter on Human and Peoples' Rights will remain illusory;

**Conscious** that foreign aid is a short-term, unsustainable and unreliable form of revenue, this requires State Parties to take measures to create a revenue base;

**Recognising** the need for State Parties to develop and implement robust and efficient tax collection systems;

**Noting** that human rights cannot be fully achieved without the availability of resources; **Concerned** that State Parties have repeatedly invoked lack of financial resources to effectively implement charter based human rights;

**Convinced** that the conduct of an in-depth study on the impact on human rights of illicit capital flight from Africa will contribute to the development of effective human rights-based measures and solutions;

**Requests** the Working Group on Economic, Social and Cultural Rights in Africa and the Working Group on Extractive Industries, Environment and Human Rights Violations in Africa to undertake an in-depth study on the impact of illicit capital flight on human rights in Africa;

***Calls upon civil society and other stakeholders to support the work of the Joint Study Group;***

***Calls on*** State Parties, to examine their national tax laws and policies towards preventing illicit capital flight in Africa.

**Banjul, The Gambia, 23 April 2013**