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RELATIONS WITH FOREIGN INVESTORS, THE MODERNIZATION OF TAXATION
SYSTEMS AND TRAINING NEEDS IN THE FIELD OF TAXATION

Resolution 168(VIII) adopted by the Commission at its 139th plenary meeting
on 24 February 1967

The Economic Commission for Africa,

Having noted the efforts of the secretariat as recorded in document
E/CN.14/FISC/1,

Bearing in mind the urgent need to modernize and refine the taxation
systems of African countries to meet the requirements of modern nation-
hood,

Bearing in mind especially the needs of Africa for financial
resources for the development of our economies,

Noting the actual and potential adverse effects of unrestrained
competition in giving concessions to developed countries in order to
attract investments,

1. Invites the ECA to collect detailed information on current
practices regarding double taxation, capital allowances, tax relief
and other concessions for attracting investment and present them in a
comparative study;

2. Invites the Executive Secretary to summon a seminar of all
members of the Commission to discuss how best to come into beneficial
arrangements with regard to taxation not only between one African country
and another but also between each African country and the more advanced
countries;

3. Recommends that the sub-regional groups take specific steps to
harmonize their practices in this regard in order to facilitate economic
co-operation among them;

4. Invites the Executive Secretary to implement the recommendations
of the Seminar on Current Problems and Training Needs in Tax Administra-
tion, in particular those relating to the training of African officials
in the field of taxation.

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