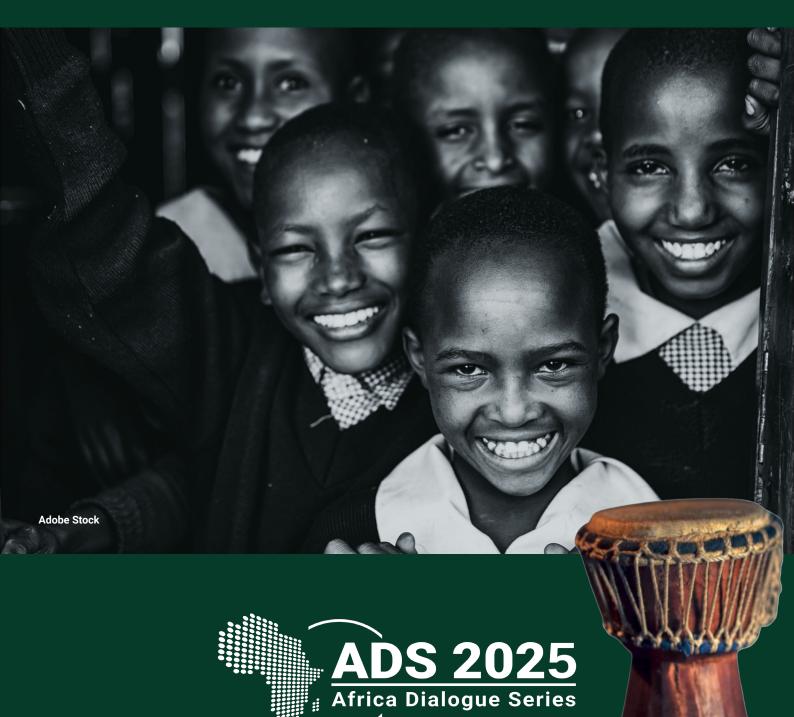
AFRICA DIALOGUE SERIES

POLICY BRIEF

SUB-THEME 2 "Understanding the Present: Economic, Social and Cultural Justice for Sustainable Development"



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This policy brief is jointly prepared by the African Union Commission (AUC), Office of the United Nations High Commissioner for Human Rights (OHCHR), Pan-African Parliament (PAP), United Nations Economic Commission for Africa (UNECA) and United Nations Office of the Special Adviser on Africa (OSAA) within the framework of the Africa Dialogue Series 2025 (ADS 2025).

The ADS 2025 is organized by OSAA and the African Union Permanent Observer Mission to the United Nations (AUPOM) in partnership with the UN Office of the President of the General Assembly (OPGA), UN Educational, Scientific and Cultural Organization (UNESCO), African Union Economic Social and Cultural Council (AU-ECOSOCC), Office of the UN High Commissioner for Human Rights (OHCHR), Pan-African Parliament (PAP), UN Economic Commission for Africa (UNECA), UN Population Fund (UNFPA) and Caribbean Community (CARICOM).

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1. Introduction

Africa faces a range of structural, institutional, and global challenges that hinder its development and perpetuate inequality. The continent's economies remain heavily dependent on the extraction and export of labour and natural resources, particularly raw materials, with limited industrialization. which traps nations in a cycle of economic dependency and restricts their ability to add value domestically.1 Global power imbalances further exacerbate these issues, as international financial systems, shaped by historical inequalities, disadvantage African nations through restrictive trade agreements, outdated debt structures, and volatile financial flows. Institutional weaknesses, including corruption, lack of transparency, and poor governance, further undermine progress despite Africa's abundant natural resources.² These institutional weaknesses often come about because they build upon colonial institutions which are predominantly extractive in nature rather than inclusive .³ These are compounded by severe energy shortages, food security concerns and climate impacts, despite the continent contributing minimally to global emissions. These 'triple paradoxes'⁴ – the financing, energy and food systems paradoxes - are interconnected and related to inherited inequalities that have yet to be resolved, decades after independence from colonial powers.

Within the framework of the overall theme of ADS 2025, "Justice for Africans and People of African Descent Through Reparations", the sub-theme 2 policy brief under the theme "Understanding the Present: Economic and Social Justice for Sustainable Development" examines the subject through a human righst lens. This includes human rights to remedy or redress, to development, to decent work, to sovereignty over natural resources, to a clean, healthy and sustainable environment, all of which are imperative for delivering broader social and economic justice and truly sustainable development.

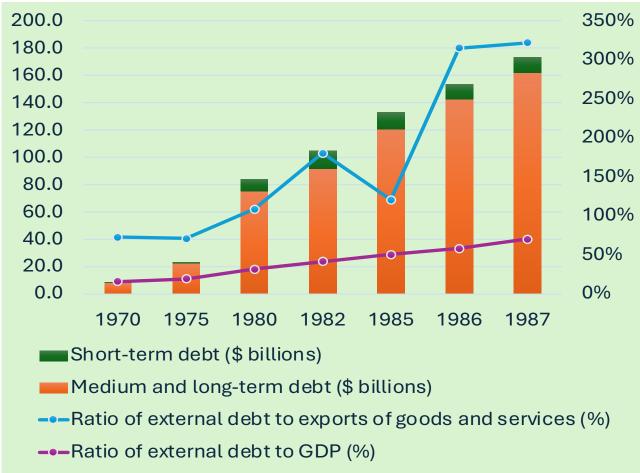
This policy brief discusses the structural challenges associated with the extractive economic model that characterizes Africa's international relations since the colonial era. It revisits the case for reparations for historical and structural injustices that Africans and People of African Descent continue to face from human rights and development perspectives, providing an overview of ongoing debates and approaches, strategies and frameworks that can be leveraged to achieve inclusive development and reparatory justice. This includes a discussion of how the strengthening of governance and institutions to strengthen domestic resource mobilization, thereby allowing African countries to exert greater control over their own economic and financial resources for sustainable development and durable peace.

2. Africa's Socio-Economic and Environmental Challenges as Products of Systemic Global Inequalities and Governance Challenges

The idea of reparations refers to demands for acknowledgement and measures to redress past or ongoing human rights violations, injustices or inequalities by providing a range of material and symbolic benefits to victims, their families and affected communities.5 This includes establishing a just, inclusive and equitable international financial system that responds to the needs of both developed and developing countries and a fairer society more broadly. These demands for reparations have increased in recent years, not only with respect to legacies of slavery, colonialism, apartheid, and systemic racial discrimination, but also to interrelated issues resulting from the structural disadvantages which are legacies of colonialism and slavery- such as debt crisis, climate vulnerability, and ongoing illicit financial flows from the Global South to the Global North.⁶

Africa provides a perfect illustration of these challenges. Since independence, the majority of African countries have followed growth trajectories based on the export of natural resources extracted with minimal value addition and commodities. This has continuously exposed Africa to boom and bust cycles with limited resilience building, and perpetuation of the same economic activities. In 2024 Africa accounted for nine of the world's fastest growing economies⁷ while GDP growth is projected to be 1 per cent higher than the global average in 2025.8 However, the continent's socio-economic and environmental context continues to be shaped by the enduring legacies of historical injustices and highly unequal structures of global capitalism. Figure 1 shows that in the period after independence until 1987, the ratio of external debt to GDP grew gradually, while the ratio of debt relative to exports grew at a much steeper rate. Hence even while debt accumulated, the focus of economic activity on commodities and raw materials with insufficient investment in diversification and local and regional value chains meant that Africa's borrowing patterns reinforced the continuation of the pre-independence economic model, and the dependence on former colonizers.

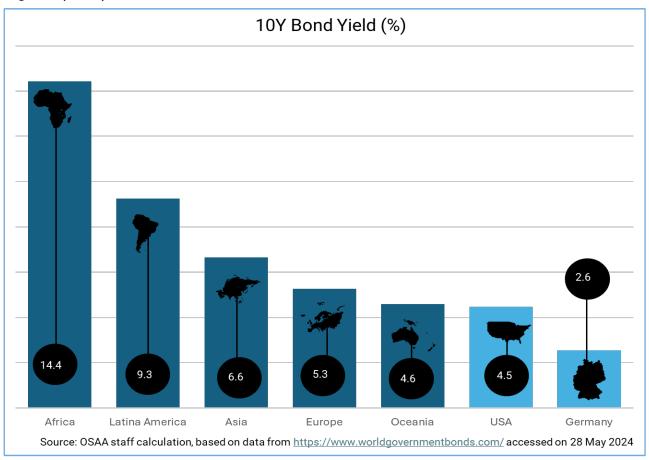
Figure 1: External debt in Africa, 1970-1987 including ratios relative to exports and overall GDP⁹



Africa's debt vulnerabilities and rapidly growing debt-servicing burden are partly due to domestic structural weaknesses such as the concentration of African exports on primary commodities, which remain highly dependent on international price volatility, currency fluctuations, and worsening sovereign credit ratings.¹⁰ The latter are largely driven by inconsistent, subjective and opague methodologies deployed by international credit rating agencies, which poorly reflect the economic and structural specificities of developing countries, giving rise to high risk perceptions and borrowing costs, and affecting their ability to attract investment and access affordable financing in international markets. The differential in borrowing costs between African countries and peers is illustrated in Figure 2 below. In turn, this continued high public debt servicing has widened pre-existing

financing and development gaps in developing countries, including many African countries, deepening inequalities within and between countries and undermining their ability to realize human rights, including the right to development as well as the 2030 Agenda.¹¹

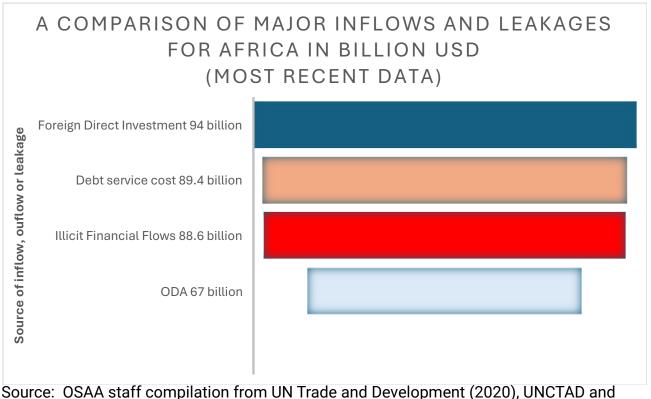
Figure 2: Average 10-year bond yields- African countries relative to other countries and regions (2024).¹²



Africa is also at the center of the global climate crisis. In 2022, the continental-wide fuel combustion generated only 3.7 per cent of global CO₂ emissions.¹³ However, African countries were suffering from catastrophic climate impacts in the form of long-term droughts, destructive flooding, rising temperatures, and the spread of climate-sensitive disease.¹⁴ These impacts not only threaten ecosystems but also economies and lives, with climate-related damages amounting to US\$15 billion annually and projected to hit US\$50 billion annually by 2030, representing nearly seven percent of African countries' combined GDP.15 Yet, African countries only received 32 per cent of the entire climate finance in 2021/2022 in support of adaptation efforts, a reduction from 39 per cent in 2019/2020.16

These challenges underscore the necessity for African States to enhance efforts to mobilize the maximum of all available resources,¹⁷ including through human rights enhancing economic policies such as progressive taxation or measures to tackle corruption and tax evasion and avoidance. Paradoxically, while African and other developing countries face a significant financing gap for both development and climate action, estimated at US\$6.1 trillion,18 they also lose substantive resources to illicit financial flows (IFFs) mostly to the Global North. Africa alone is estimated to lose about US\$88.6 billion, 3.7 per cent of its GDP annually, in IFFs.¹⁹ Meanwhile debt servicing costs represent US89.4 billion.20 The total of these outflows and leakages is 178 billion USD (Figure 3). When comparing these outflows and leakages with inflows, foreign direct investment and ODA (inflows) represent 94 billion²¹ and 67 billion²² respectively (for a total of 161 billion), The structure of these flows shows the limited control that African countries have over these flows, and a key component of delivering a fair solution for international development, and to address the structural failures of co-Ionialism, is to empower African countries to be able to mobilise and direct these flows.

Figure 3: Major inflows, outflows and leakages of financing in Africa



ECA (2021), UNCTAD 2024 and World Bank Development indicators (2024)

IFFs are the ultimate representation of the inability to control resources due to institutional weakness. IFFs take many forms, namely: i) Illicit tax and commercial IFFs, such as IFFs from illegal commercial and tax practices or aggressive tax avoidance; ii) IFFs from trade in illicit goods and services; iii) IFFs from cross-border corruption; and iv) IFFs from 'exploitation-type' activities (e.g. slavery, human trafficking, forced labour) and financing of crime and terrorism.²³ They are most prevalent in key strategic sectors, such as the extractive sector where IFFs generate at least US\$40 billion a year by such means as trade misinvoicing, underinvoicing and abusive transfer pricing by multinational extractive companies, lack of transparency, overly generous tax incentives, and opague, unfair and unequal resource extraction contracts.²⁴

These outflows exacerbate inequalities, fuel instability, and have devastating impacts on development, with disproportionate effects on marginalized and vulnerable groups. UNCTAD estimates that countries with high IFFs spend on average 25 per cent and 58 per cent less on health and education respectively compared with countries with low IFFs. Yet, curbing IFFs could halve Africa's annual financing gap Africa to achieve the Sustainable Development Goals (SDGs), or to around US\$100 billion from the current US\$200 billion.²⁵

The cultural sector is another sector affected by IFFs, particularly the looting and trafficking of cultural property. It is estimated that 90 per cent of African cultural artefacts - mostly acquired during pillage or unfair acquisitions during colonial domination or conflicts -, are found in European museums and private collections.²⁶ These artifacts are not just historical items but living representations of African identity, spirituality, and sovereignty. Their continued absence perpetuates a legacy of dispossession, and their return must be a foundational element of cultural justice.

Africa's extractive development model, par-

ticularly its overreliance on primary commodity exports, coupled with weak institutions, inadequate infrastructure and limited technological capacities, has posed significant structural challenges to the continent, hindering inclusive development and limiting economic diversification and industrialization.²⁷ This has left African countries to grapple with several domestic consequences, one being the lack of productive and decent employment. On average, ILO estimates project that the informality rate as a percentage of total employment will be 85 per cent at the end of 2025, showing only a minimal reduction since 2005 when the rate was 86.7 as seen in figure 4. This also compares unfavourably with other regions with Africa having the highest rate of informality and the slowest rate of reduction.28

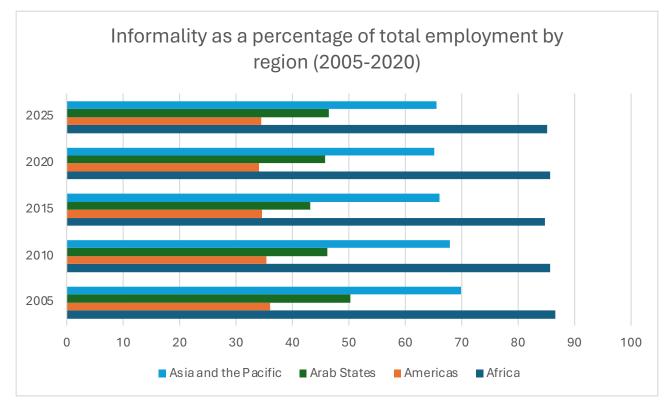


Figure 4: Informality as a percentage of total employment is highest in Africa

Women, young people and those living in rural areas are those most likely to find informal or precarious work, reflecting deeper structural inequality in African labour markets. This represents a serious challenge particularly for young people in Africa. In 2023, nearly three in four (71.7 per cent) of workers aged 25 to 29 were employed in jobs that were categorized as "insecure". That figure was only 0.6 percentage points lower than the equivalent figure in 2003, while one in three employed young people earned less than the median wage.²⁹ There is also great concern that skills gaps continued to impede economic transformation in 70 per cent of companies in sub-Saharan Africa, 11 percentage points above the global average.³⁰

Women, too, are often overrepresented in sectors such as domestic work, transborder trade and agriculture, where they tend to receive low wages, are offered only limited social protection and find it difficult to access essential services. These constraints are compounded by several barriers to their economic empowerment, such as access to finance and business development opportunities, which in turn limit their participation in Africa's industrial development.³¹

These challenges require urgent action from African governments, not least considering that Africa is the youngest global region, accounting for almost 20 per cent of the global under-25 population. Furthermore, Africa's youth growth is set to accelerate relative to the rest of the world based on current trajectories for the rest of the 21st century as shown in figure 5. This demographic dividend, while presenting opportunities that can fast-track economic growth, also presents risks associated with political instability and national insecurity, particularly in contexts where high rates of youth unemployment are coupled with persistent socio-economic inequalities, corruption and other governance challenges.³²

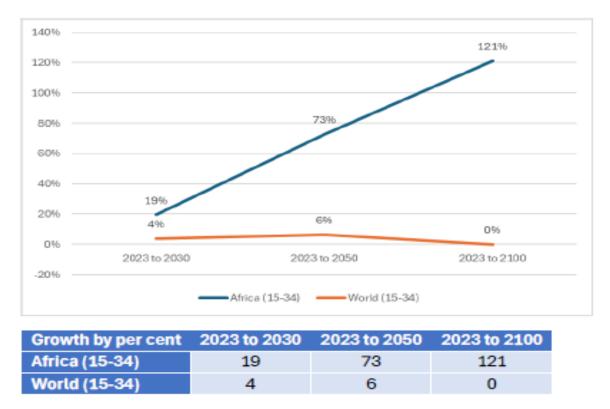


Figure 5: Projected African youth population growth trends (age 15-34 years)³³

3. The Case for Reparations for Africans and People of African Descent

Contemporary global demands for reparations are characterized by several key features.³⁴ Since the adoption of the Durban Declaration and Program of Action in 2001,³⁵ reparation claims have focused on linking the enduring legacies of slavery, the slave trade and colonialism with contemporary forms of racism, racial discrimination, xenophobia and related intolerance that sustain the marginalization of African and People of African Descent in an historically unequal and unfair world order. They are increasingly interconnected, interrelated and multi-dimensional, reflecting the multifaceted nature of ongoing crises, and tend to coalesce around four broad questions: i) the historicity of reparation claims or, in other words, the legal applicability of current laws to address the consequences of historical injustices and structural inequalities; ii) what form of reparations would be the most appropriate; iii) who bears the responsibility for reparations; iv) who should receive reparations; and v) how to ensure that reparations effectively benefit their recipients.

A comprehensive analysis of these questions is beyond the scope of this policy brief. Rather, this section provides a summary of reparations claims advanced by or for Africans and people of African descent, illustrating the multidimensional and interconnected nature. The next section will subsequently elaborate on key international and regional human rights and development frameworks that can be leveraged to ensure effective reparatory justice for Africans and People of African Descent for each set of claims, thus briefly touching on the questions of who should compensate who, in what form and how.

The brief is concerned with two sets of claims. The first set of claims made in relation to lasting consequences of slavery, the slave trade, the transatlantic slave trade, colonialism, apartheid, genocide and other historical injustices faced by Africans and people of African descent. A second set of claims revolve around reparations for cultural reparations, climate reparations, and reparations for debt, tax and other economic injustices, with growing calls for a more just, fair and equal international economic system as a form of economic redress for these injustices.

3.1. Reparations for Slavery and Other Historical Injustices

It is estimated that up to 30 million of Africans were victims of slavery, the transatlantic slave trade and colonialism, which have been recognized as acts constituting a crime against humanity in various international frameworks, including the DPPA and the International Convention on the Elimination of All Forms of Racial Discrimination.³⁶ Other frameworks such as the Declaration on the Granting of Independence to Colonial Countries and Peoples (1960), the Declaration on the Elimination of All Forms of Racial Discrimination (1965), and the Declaration on the Right to Development (1986), among others, also recognize slavery, the slave trade and colonialism as flagrant violations of human rights, along with neo-colonialism, apartheid, and other forms of racism, oppression and racial discrimination. The Declaration on the Granting of Independence to Colonial Countries and Peoples (1960), for example, referred to "the subjection of peoples to alien subjugation, domination and exploitation" as representing "a denial of fundamental human rights", and "an impediment to the promotion of world peace and co-operation."37

These and other frameworks, as well as several UN human rights mechanisms, recognize the need to address the legacies of these historical crimes, bearing in mind the moral obligation of relevant States to take appropriate measures to address and provide redress for the lasting consequences of those practices, including their lingering consequences on the development of Africans and People of African Descent. The Declaration on the Granting of Independence to Colonial Countries and Peoples, for instance, recognized that "the continued existence of colonialism prevents the development of international economic co-operation, impedes the social, cultural and economic development of dependent peoples,"³⁸ while the Declaration on the Right to Development called on States to eliminate these and other forms of oppression as a contribution to "the establishment of circumstances propitious to the development of a great part of mankind ."³⁹

In Africa, too, there have been calls for reparations for the extraction of resources, the destruction of indigenous institutions, forced labor, and the long-term economic underdevelopment of African nations during slavery, the slave trade and colonialism. In this context, the Council of Ministers of the Organization of African Unity (now the AU) expressed the desire "to ensure that those powers responsible for the centuries of damage to Africa, take measures to make reparation for the exploitation and slavery of Africa."⁴⁰

This resolution was followed by several other declarations and resolutions. These include the 2022 resolution adopted by the African Commission on Human and Peoples' Rights on Africa's reparations agenda and the human rights of Africans in the diaspora and people of African descent,41 and the Accra Declaration on Reparations adopted during the 2023 International Conference on Building a United Front to Advance the Cause of Justice and Reparations held in Accra, Ghana on 14-17 November 2023.42 The latter formally acknowledged the "profound and lasting impacts of slavery, colonialism, racial discrimination and neo-colonialism on Africans and people of African descent", before calling for the fulfilment of reparations as "a moral as well as a legal imperative rooted in principles of justice, human rights and human dignity" and "a concrete step towards remedying historical wrongs and fostering healing among the people of Africa and people of African descent".43

3.2. Contemporary Reparation Claims

Besides reparation claims for redress for historical tragedies and crimes, there have been growing calls for **cultural reparations**, based on moral, ethical and deontological principles such as the notion of the right to self-determination and the need to re-establish links between the victims, their territory and their cultural heritage.⁴⁴ In this context, cultural reparations are seen as a necessary step in reclaiming narratives, restoring dignity, justice and equity to communities affected by historical injustices such as colonialism, slavery, and systemic oppression.⁴⁵

Other contemporary claims relate to climate and debt reparations, which involve a broader understanding of debt as comprising historical, practical and moral debts owed by developed countries to developing countries as a consequence of climate change, colonialism. slavery. IFFs or failures to meet international human rights obligations.46 Strong advocates of these claims are members of a growing transnational 'debt for climate' movement, which seeks to "cancel the illegitimate financial debt of the Global South to stop exploitation and extractivism, enabling self-determined, just transitions."47 This movement perceives debt as "the most powerful common denominator behind which our struggles can unite and fight for global social, economic, ecological, and climate justice."48 In other words, debt can be seen as a tool that forces African and other developing countries - usually the least contributors to yet most affected by the effects of the climate crisis - to rely on the extraction of fossil fuels, mining and other extractive resources that leave them trapped in a debt spiral, thus upholding neocolonial power, and with devastating consequences for the realization of economic, social, cultural rights.⁴⁹

The failure of COP29 in Baku to fully address the gap in climate financing with only US\$300

billion being pledged globally reaffirmed the injustice as this pledge is much lower than the US\$1.3 trillion that the developing countries demanded.⁵⁰ The 6th African Climate Talks (ACTs) held in Kampala in April 2025 recognized this injustice and called for the New Collective Quantified Goal (NCQG) to address Africa's concern and prioritize historical responsibility, transparency and inclusiveness at top of any climate finance negotiations.⁵¹

Climate and debt reparation claims are also linked to calls for reparations for the colonial plunder of resources. Advocates argue that this plunder of resources is not merely a historical matter, but rather that it remains an inherent feature of the current unjust and unfair international economic system, as illustrated by the widespread use of profit shifting from developing countries to low-tax countries and tax havens by multinational companies.⁵²

These multifaceted crises call forth the urgent need to invest in a **just transition** - one that enhances all human rights, including but not limited to the rights to health, healthy environment, equality and non-discrimination, and decent work promoting inclusion and equality.⁵³ Just transitions, in this sense, are viewed as a form of reparation centred on human rights principles, including the principle of self-determination of people and communities historically marginalized by climate injustice.⁵⁴

4. Leveraging Human Rights and Development Frameworks for Reparatory Justice and Inclusive Development

Three interlinked frameworks can be leveraged to ensure effective access to reparatory justice for Africans and people of African descent and the achievement of broader social and economic justice, and truly sustainable development. These are the **human rights framework, the Agenda 2030 for Sustainable Development** and its Sustainable Development Goals (SDGs) and the **AU** **Agenda 2063**. Together, these frameworks provide useful guidance on the questions raised above regarding the most appropriate forms of reparations, who bears responsibility for these wrongdoings, who should be the recipients of these reparations, and what can be done to ensure that these recipients effectively benefit from reparations.

4.1. The Human Rights Framework and Reparatory Justice

Both the UN Secretary-General and the AU Economic Social and Cultural Council (ECOSOCC) have underscored that reparatory justice is about systemic transformation -not only acknowledging past crimes, but dismantling the systems they created, including the outdated and dysfunctional international financial and economic system that has historically disadvantaged and marginalized Africa, and building inclusive, equitable societies.55 The human rights framework outlines key principles, objectives, and practical considerations in designing and implementing truly transformational reparatory programs for victims of historical injustices and other human rights violations using a comprehensive, human rights**based approach** (HRBA) to addressing the past, present and future consequences of systemic and structural injustices and inequalities. This approach is outlined is several critical documents, such as the Basic Principles and Guidelines on the Right to a Remedy and Reparation for Victims of Gross Violations of International Human Rights Law and Serious Violations of International Humanitarian Law (2005)⁵⁶ the General Comment No. 4 on the African Charter on Human and Peoples' Rights on The Right to Redress for Victims of Torture and Other Cruel, Inhuman or Degrading Punishment or Treatment (Article 5) (2017),57 and the 2023 Report of the UN Secretary-General on the Implementation of the International Decade for People of African Descent.58 The HRBA to reparatory justice emphasizes that reparations negotiations and processes should be participatory, facilitating the meaningful participation of victims in the design, implementation and evaluation of reparation programs. Such programs must be transparent, facilitate access to information, and empower victims, promoting their dignity, autonomy, and capacity to claim their rights. They must be accessible to all victims without discrimination based on gender, ethnicity, age, disability, and sobackgrounds. cio-economic Addressina gender-specific harms and intersectional identities is crucial, indeed, considering that women and marginalized groups often face compounded violations and require tailored approaches in reparations programs.

Reparation programs must additionally promote **accountability for injustices and the rule of law**, ensuring that States and non-State actors that are responsible for the said wrongdoings are accountable for providing reparations, establishing mechanisms and enforcing reparatory measures. In this regard, continental and regional courts such as the African Court on Human and Peoples' Rights, national courts, national human rights institutions, and civil society organizations (CSOs) have a role to play to to ensure justice, raise awareness, and advocate for the realization of victims' rights, particularly those of vulnerable groups.

Regarding the forms of reparations, the HRBA to reparatory justice recommends **a multipronged approach** to reparations, encompassing restitution, compensation, rehabilitation, and measures of satisfaction such as guarantees of non-repetition, while also including symbolic and practical measures such as public apologies, judicial sanctions, memorials, and truth-seeking initiatives, all of which must be adequate, timely, effective and proportionate.⁵⁹

4.2. Reparatory Justice and its Alignment with International and Regional Development Frameworks

No development frameworks have promoted international cooperation for Africa's socio-economic transformation like the **UN 2030 Agenda for Sustainable Development and the AU Agenda 2063**, two frameworks that propose concrete actions on how this transformative change can be achieved, at the local, national, regional and international levels.

Like calls for reparatory transformations, the 2030 Agenda calls for the 'transformation of our world'.⁶⁰ It sets out 17 Sustainable Development Goals and 169 targets as a unified plan to: i) end poverty and hunger while promoting dignity, equality, and a healthy environment; ii) protect the planet through sustainable natural resource use and management, responsible consumption, and climate action; iii) foster prosperity through inclusive economic, social, and technological progress in harmony with nature; iv) promote peaceful, just, and inclusive societies, recognizing the link between peace and development; and v) strengthen global partnerships, grounded in solidarity and inclusive participation, especially for the most vulnerable.

Reparatory justice contributes to the achievement of the SDGs in numerous ways. It can build trust and strengthen institutions by addressing historical injustices and fostering access to justice (SDG 16: Peace, Justice, and Strong Institutions), help redress deeply rooted economic and social disparities through restitution and wealth redistribution (SDG 10: Reduced Inequalities), and promote fair labor practices and inclusive economic development (SDG 8: Decent Work and Economic Growth). It also supports broader health, education and climate goals (SDGs 3, 4 and 13), by promoting healing, cultural recognition, and sustainable practices. Integrating reparatory justice into SDG implementation is therefore vital for building a more just, fairer, and sustainable world. It is in recognition of this alignment between the two agendas that the UN Permanent Forum on People of African Descent is considering the incorporation of an SDG Goal 18 on Racial Equality.⁶¹ It has also called on the UN Secretary-General to consider expanding the mandate of the United Nations High-level Advisory Board on Economic and Social Affairs to include "economic and reparatory justice, environmental and climate justice, and global racial equality and justice-to develop recommendations in these areas, including in implementing the Agenda 2030 and guidelines for the post-2030 Agenda."62

4.3 The Case for Cultural Reparations in Africa: A Call to Action

Cultural reparations are not merely symbolic; they are a necessary step in restoring dignity, reclaiming narratives, and addressing centuries of exploitation and marginalization in Africa. The process of reparations must be holistic and grounded in justiceencompassing restitution, preservation, and economic redress. As the continent advances toward the goals of Agenda 2063, cultural reparations must be seen as integral to both healing and sustainable development. One of the most pressing issues is the restitution of stolen heritage. According to Sarr and Savoy, over 90 per cent of Africa's cultural heritage is held outside the continent, largely in European museums and private collections.63 These artifacts-many looted during colonial rule-are not just historical items but living representations of African identity, spirituality, and sovereignty. Their continued absence perpetuates a legacy of dispossession, and their return must be a foundational element of cultural justice.

In addition to restitution, the **preservation of indigenous knowledge** is essential. UNES-CO⁶⁴ emphasizes the urgency of protecting endangered languages and oral traditions, many of which are at risk of disappearing. These forms of knowledge represent centuries of wisdom, community values, ecological understanding, and social cohesion. Without dedicated efforts to protect them, Africa risks losing irreplaceable cultural assets that hold the keys to resilience, innovation, and identity.

Cultural reparations must also be framed within a broader agenda of **economic justice**. The African Union's **Agenda 2063** explicitly calls for reparative economic policies to address the historical impacts of slavery, colonization, and systemic underdevelopment .⁶⁵ This includes creating economic opportunities that are rooted in cultural expression, indigenous enterprise, and creative economies. In this context, **youth engagement in the cultural and creative sectors** is crucial.

Equally vital is the **role of women in cultural reparations**. Women have historically been the custodians of culture and continue to be central to its preservation and promotion. For example, women sustain up to 70 per cent of indigenous craft economies, serving as vital transmitters of traditional knowledge and practices.⁶⁶

Ultimately, cultural reparations are about far more than the return of artifacts—they represent a broader commitment to dignity, justice, and self-determined development. In this journey, **youth and women are not only beneficiaries but essential architects**. They are leading efforts to reclaim stolen narratives and rebuild cultural economies.

Member States and development partners must intensify their support for the **"Restitution Movement,"** advocate for the implementation of the **AU Cultural Policy**, and invest meaningfully in youth- and women-led initiatives. The future of Africa's cultural sovereignty depends on collective, sustained, and inclusive action.

5. Partnerships for Inclusive Development and access to reparative justice

To deliver reparatory justice, Africa's resources must work for Africa.⁶⁷ Partnerships are required to address enduring unjust legacies such as in (1) international tax norm-setting that has been dominated by the OECD currently being addresses at the UN by discussion on the Framework Convention on international tax cooperation, (2) to fulfill past commitments to financing such as the 0.07 per cent of gross national income (GNI) official development assistance pledged by developed countries to developing countries to promote economic development and social welfare and further commitments by developed countries to provide 0.15-0.2 percent of GNI to least developed countries for prioritizing concessional finance to those with the greatest needs reaffirmed in the Addis Ababa Action Agenda⁶⁸; and (3) The 2009 pledge by developed countries to channel US\$100 billion a year in climate finance to developing nations by 202069 and the need to establish a new goal for climate finance based on needs.

5.1 SDG 16, SDG 17and the broader framework of economic and social justice for Africa

Sustainable Development Goal (SDG) 16, focusing on access to justice for all people through peaceful societies and strong institutions, serves as a lens through which to analyze the current state of economic and social justice for sustainable development in Africa. The strengthening of the architecture to deliver these institutions need to also be built on partnerships as envisaged in SDG17

African countries need to have full control over their economic and financial flows to enable them to leverage the commensurate technology, technical expertise and predictable financial resources to achieve the SDGs and the African Union Agenda 2063, laying the foundations for value-added industrialization and creation of decent jobs for its young and growing population. Likewise, socioeconomic transformation can act as a deterrent against insecurity and instability in Africa by addressing the root causes of conflict, such as poverty, inequality, and lack of opportunity, thereby reducing the appeal of violence and promoting stability.⁷⁰

Strengthening governance and institutions is crucial for ensuring socio-economic justice for, and in, African economies. It requires a focus on promoting good governance, building capacity, and aligning national development plans with regional and global goals. It therefore entails improving accountability, transparency, and participation in decision-making processes, as well as strengthening the rule of law and combating corruption.⁷¹

Effective governance is essential for creating an environment conducive to socio-economic development. It entails inclusive establishment of clear rules and regulations, ensuring the rule of law, and promotion of transparency and accountability in government at national, regional and global level.⁷²

African countries are characterized by fragmentation of various aspects of political their economy, includinstitutions of governance.73 ing their

The ability of the state to deliver effective governance through the investment in enabling infrastructure and to provide services is predicated on access to predictable resources, and this represents the biggest challenge of current development initiatives. A critical component therefore of effectively providing reparatory justice will include strengthening the institutional framework for Africa to be able to direct its own economic and financial flows into development priorities. This requires predictable finance. Reliance on external sources of funding and unpredictable trading regimes has not allowed for Africa's structural transformation and the need to build domestic resource mobilization systems is essential is a priority to change the development narrative. A key barrier is the high cost of revenue mobilization. The cost of tax collection in Africa is 60 per cent higher than that of Asia and 32 per cent more than that of Latin America and the Caribbean as shown in figure 6. Meanwhile, the limited ODA available is rarely directed towards this priority- ODA support for DRM in Africa was around 0.24 per cent of total ODA to Africa, amounting to only US\$165 million in 2021.

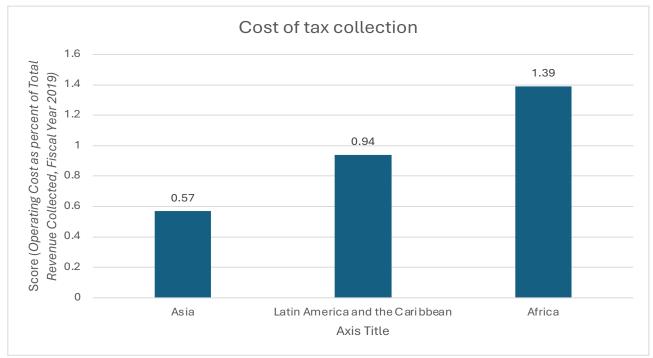


Figure 6: The cost of tax collection in Africa is significantly higher than in other regions

Source: OSAA staff calculations based on on data from the International Survey on Revenue Administration (ISORA) 2023

Prioritizing the digitalization of taxation systems including customs systems coupled with enhance digital exchange of information for tax purposes can dramatically improve Africa's tax effort and reduce the cost of tax collection. In addition, in an environment of limited development assistance, the resources that are available can be best invested towards this goal. In its report on Domestic Resource Mobilization, OSAA has advocated that at least 10 per cent of ODA flows be allocated for DRM systems, as an enabler of strong country systems.74

6. Conclusions and the way forward

- Africa's economic model, and Africa's institutions are shaped by the history of colonialism and slavery, with persistent inequalities hampering efforts to implement the SDGs and Agenda 2063.
- Reparatory justice must be rooted in an understanding of how these his-

torical processes impact present socio-economic conditions including:

- the continued focus of Africa's economies on export of raw materials and commodities with insufficient development of national and regional value chains, reinforcing the structural economic links between former colonizers and African states;
- the persistence of increasing debt couple with underinvestment in infrastructure and productive sectors;
- the prevalence of weak instutions ill-designed for the realities of Africa's development needs;
- the continued informality of Africa's labour pool, reflecting the relative lack of institutional structure and the nature of African economies
- A human rights-based approach towards reparatory justice places the dignity of African citizens and persons of African descent as paramount in addressing past inequities. These approaches pri-

oritize African owned development processes as encapsulated in Agenda 2063 and focus on the empowerment of African continental and national institutions, and all African citizens and persons of African descent with a particular focus on inclusion and addressing gender inequality and empowerment of youth.

- Strengthening the capacity of African states to control their own economic and financial flows is critical towards achieving reparatory justice. In particular this means empowering African state institutions for Domestic Resource Mobilization to allow them to direct their resources towards their development priorities. Digital technologies can be a key tool to deliver this transformation.
- Partnerships are essential to deliver reparatory justice, and to allow for a reformed international development and financing architecture which addresses the historical injustices faced by African countries and as such addresses the root causes of under-development and the causes of conflict and instability.

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