IBFD
Africa Tax Symposium

Trends in International Taxation: An African Perspective
26 – 27 May 2022

Technical Programme
Webinar Series

This Symposium is an initiative of the IBFD Centre for Studies in African Taxation, a think tank devoted to the study and development of African taxation.
Day 1: Thursday, 26 May 2022
07:00 – 10:15 GMT

Official Opening
07:00 – 07:20 GMT

Official Welcome (20 minutes)
- Opening Remarks (5 minutes)
- Welcome Address (15 minutes)

Session 1
07:20 – 08:35 GMT

An Overview of the International Tax Landscape (75 minutes)
This session presents an overview of key developments in the international tax arena, with particular focus on their relevance for Africa. The presentations will provide overviews of the following topics:
- The Two-Pillar Solution
- Other international developments
- Practical tax treaty issues in 2022
- Key developments in selected African countries

Keynote Speech
08:35 – 08:55 GMT

The Prospects for Africa in the International Tax Landscape (20 minutes)

Session 2
08:55 – 10:10 GMT

Pillar Two – The African Dimension (75 minutes)
Session one gave an overview of the proposed Two-Pillar Solution, highlighting the key principles, and the road towards implementation.

This session zeroes in on the second strand of the Two-Pillar Solution – the so-called Pillar Two, comprising the global anti-base erosion rule (GloBE) and the subject-to-tax rule.

The Pillar Two proposals have caused much consternation among developing countries. Quite apart from broader issues regarding complexity and implementation, there are widespread concerns that these proposals might actually work to the detriment of developing countries. This session addresses the issues from both a practical and policy perspective. It leads with a presentation on the practical implications of implementing the proposals, followed by a panel discussion.

Closing Remarks
10:10 – 10:15 GMT (5 minutes)
Day 2: Friday, 27 May 2022
07:00 – 09:55 GMT

Opening Remarks (5 minutes)
07:00 – 07:05 GMT

Session 3
07:05 – 08:20 GMT
Recent Developments in Transfer Pricing – An African Perspective (75 minutes)

This session leads with a presentation on recent developments in transfer pricing, followed by a panel discussion.

Key topics include:
- Recent developments on a global level (including from the OECD, UN, Platform for the Collaboration on Tax and notable country practices)
- Recent developments in Africa (including on transfer pricing documentation, the search for comparables, and landmark court cases)

Special Address
08:20 – 08:30 GMT
Introducing the International Fiscal Association, Africa Region (10 minutes)

Session 4
08:30 – 09:45 GMT
Financing the Post-Covid Recovery – Tax Policy Challenges and Prospects (75 minutes)

As Africa continues to count the financial cost of the COVID-19 pandemic, various governments are focusing on tax policy, and on its role in rebuilding their economies. This session addresses the emerging tax policy approaches, as well as their implications for both the taxpayer and tax collector.

Presentations:
- Financing the post-COVID recovery - emerging tax policy approaches in Africa
- Overview of current proposals for new taxes (e.g. green taxes, wealth taxes, property taxes, windfall taxes and taxes on cryptocurrency transactions)
- Developments in the practice of tax administration
- Tackling tax avoidance – legislation and case law developments

Official Closing
09:45 – 09:55 GMT (10 minutes)