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# 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 – 10:10 GMT

#### Official Opening

07:00 – 07:15 GMT

#### Official Welcome (15 minutes)

##### Opening Remarks (5 minutes)

- **Belema Obuoforibo**, Director IBFD Knowledge Centre & Chair, Centre for Studies in African Taxation (CSAT)

##### Goodwill Message (10 minutes)

- **Catherine Lemesle**, Secretary General, Centre De Rencontres Et D'études Des Dirigeants Des Administrations Fiscales (CREDAF)

#### Session 1

07:15 – 08:30 GMT

#### An Overview of the International Tax Landscape (75 minutes)

##### Session Chair:

- **Belema Obuoforibo**, Director, IBFD Knowledge Centre, & Chair, Centre for Studies in African Taxation (CSAT)

##### Presentation:

- **Prof. Dr. Craig West**, Adjunct Professor, University of Cape Town, & Senior Research Associate IBFD

##### Panel Discussion:

- **Prof. Annet Oguttu**, Professor of Tax Law, University of Pretoria
- **Néstor Venegas**, Advisor, Global Relations and Development Division, OECD
- **Michael Lennard**, Chief, International Tax Cooperation, United Nations
- **Michael Lebovitz**, Partner, Mayer Brown

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

### Launch

08:30 – 08:50 GMT

#### Spotlight: IBFD Research Activities in Africa (20 minutes)

- **Belema Obuoforibo**, Director, IBFD Knowledge Centre, & Chair, Centre for Studies in African Taxation (CSAT)
- **Babatunde Oladapo**, Executive Secretary, West African Tax Administration Forum (WATAF)
- **Victor van Kommer**, Director, IBFD Tax Services

### Session 2

08:50 – 10:05 GMT

#### Pillar Two – The African Dimension (75 minutes)

##### Session Chair:

- **Prof. Johann Hattingh**, Professor and Deputy Dean, Faculty of Law, University of Cape Town

##### Presentation:

- **Lutando Mvovo**, Executive Head, International Tax, Vodacom Group

##### Panel Discussion:

- **Marlene Nembhard Parker**, Deputy Commissioner General-Legal Support Division, Tax Administration Jamaica, Ministry of Finance and the Public Service, & Co-chair, OECD/G20 Inclusive Framework on BEPS
- **Anthony Munanda**, Technical Advisor, International Taxation, African Tax Administration Forum (ATAF)
- **Titus Mukora**, Partner, PwC Kenya
- **Dr. Alison Futter**, Group Tax Manager, PetroSA

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

10:05 – 10:10 GMT

(5 minutes)

- **Belema Obuoforibo**, Director, IBFD Knowledge Centre, & Chair, Centre for Studies in African Taxation (CSAT)

### Day 2: Friday, 27 May 2022

07:00 – 09:55 GMT

#### Opening Remarks

07:00 – 07:05 GMT

(5 minutes)

- **Belema Obuoforibo**, Director, IBFD Knowledge Centre, & Chair, Centre for Studies in African Taxation (CSAT)

#### Session 3

07:05 – 08:20 GMT

#### Recent Developments in Transfer Pricing – An African Perspective (75 minutes)

##### Session Chair:

- **Monique van Herksen**, Partner, Simmons & Simmons, Amsterdam

##### Presentation:

- **Philippe Paumier**, Founding Partner, VECTOR TP, & Member, Transfer Pricing Economists for Development (TPED)

##### Presentation:

- **Fred Omondi**, Partner, Deloitte Kenya

##### Panel Discussion:

- **Kalale Mambwe**, Manager, Transfer Pricing, Zambia Revenue Authority
- **Ferdinand Nji Tanji**, Associate Director, EY Cameroon
- **Philippe Paumier**, Founding Partner, VECTOR TP, & Member, Transfer Pricing Economists for Development (TPED)
- **Fred Omondi**, Partner, Deloitte Kenya

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)

- **Dapo Ladimeji**, Chair, International Fiscal Association (IFA) Africa Region

### Session 4

08:30 – 09:45 GMT

### Financing the Post-Covid Recovery – Tax Policy Challenges and Prospects (75 minutes)

**Session Chair:**

- **Duncan Onduru**, Executive Director, Commonwealth Association of Tax Administrators (CATA)

**Presentation:**

- **Sabrine Marsit**, Managing Senior, Middle East and North Africa, IBFD

**Presentation:**

- **Emily Muyaa**, Chief, Capacity Building Unit, United Nations

**Presentation:**

- **Babatunde Oladapo**, Executive Secretary, West African Tax Administration Forum (WATAF)

**Presentation:**

- **Dr. Albertus Marais**, Director, AJM Tax

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)

- **Belema Obuoforibo**, Director, IBFD Knowledge Centre, & Chair, Centre for Studies in African Taxation (CSAT)