

You are cordially invited to the UCT-IBFD Annual Seminar on the topic of:

***“Implementation, Interpretation, and Impact of the Multilateral Instrument (MLI) to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting”***

Since 2015 UCT and IBFD jointly offer a public seminar as capstone to the IBFD teaching on the Master of Commerce / Master of Laws in International Tax offered at the University of Cape Town.

In 2023, a topic of universal concern to the international tax community will once again be considered from both a global and local perspective by teaching staff on the programme.

- Date:** Thursday, 16 February 2023
- Time:** 08h00 to 12h00
- Format:** In person only.
- Cost:** Free.
- Venue:** Marriott Hotel Crystal Towers, Century Boulevard, Century City, Cape Town.
- Parking:** **P3 Parking** (*see attached map*) Should delegates park in any other area, they will be liable to pay for those tickets.
- Registration:** <https://forms.gle/beheF2MN4smbon519>

Places are limited and will be allocated on a first come first served basis (preference will be given to UCT alumni).

## **AGENDA**

- 08.00 – 08.30**      **Registration**
- 08.30 – 08:45**      **Welcome: Johann Hattingh (UCT) and Craig West (IBFD)**
- 08:45 – 10:00**      **MLI Implementation, Interpretation, and Impact**



1. Belema Obuoforibo – The MLI: A global overview (20 minutes)
2. Ola Ostaszewska – The MLI in Europe: Latest developments (20 minutes)
3. Craig West – The MLI in Europe: Matching under the MLI and impact intra-Africa (20 minutes)
4. Q&A: 15 min

**10.00 – 10.30: Coffee Break**

**10.30 – 11:00 Book Launch:** *Taxing Crypto-Asset Transactions: Foundations for a Globally Coordinated Approach* (Vol. 66 IBFD Doctoral Series) by Shaun Parsons (UCT)

5. Craig West – Introduction to the IBFD Doctoral Series (5 minutes)
6. Belema Obuoforibo – Presentation of the book (5 minutes)
7. Shaun Parsons – Brief presentation on the book contents (20 minutes)

**11:00 – 12:00: MLI (continued)**

8. Johann Hattingh – Interpretational issues arising from the MLI (20 minutes)
9. Barry Ger – The MLI and dispute resolution under the South African tax treaty network (20 minutes)
10. Q&A: 20 min

**12:00 Conclusion**

**Presenters:**

**UCT**

**Johann Hattingh**



Johann Hattingh is Professor in the Department of Commercial Law and an Advocate of the High Court of South Africa. He was formerly adjunct Associate Professor in UCT's Department of Finance and Tax and practiced in the field of international taxation with PwC. He formulated a theory of integrative tax treaty interpretation in his PhD research conducted in the Law Faculty of the University of Cambridge. He holds two LL.M degrees, one from the University of Cape Town and the other from Leiden University in the Netherlands, as well as B.Com (Law) and LL.B degrees from Stellenbosch University.

Professor Hattingh has given lectures and seminars at the International Tax Centre of Leiden University, Stellenbosch University, University of Cambridge, the Institute for European and Comparative Law at the University of Oxford and the Institute of Austrian and International Tax Law at Vienna University of Business and Economics. Since 2003 he holds an association with the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, where in 2019 he took up the Chief Editorship of the *Bulletin for International Taxation*. He has acted as senior international consultant for the UN Economic Commission for Africa, the International Monetary Fund, and participated in the tax work of NEPAD on behalf of the African Union. He is regularly consulted by public and private sector organisations across Africa. He is a member of the International Tax Law Committee of the International Law Association and the permanent scientific committee of the International Fiscal Association.

**Barry Ger**



**Barry Ger** is a Lecturer at the University of Cape Town, where he teaches the Master of Commerce / Master of Laws degree in International Taxation. Mr Ger has an Honours Degree from the University of Cape Town in Tax as well as an Advanced Diploma in International Tax from the Chartered Institute of Tax Practitioners. Mr Ger has over 20 years of international tax experience with expertise having served several years as a tax consultant and ultimately Associate Director at KPMG in South Africa. Mr Ger has also worked for some time at KPMG offices in the Netherlands and the United Kingdom. He is a qualified attorney at the High Court of South Africa. Over the course of his career, he maintained a monthly column relating to tax matters in *De Rebus*, a

trade publication for South African attorneys, for several years and he has contributed to a number of journals and other publications on tax matters including publications issued by the International Fiscal Association and the IBFD.

## Shaun Parsons



**Shaun Parsons** is an Associate Professor in the College of Accounting at the University of Cape Town, and has 13 years' experience teaching taxation. He is also responsible for overseeing the research portfolio in the College of Accounting. In addition, he serves as editor or contributor to a number of academic textbooks on taxation.

Shaun's own research focuses on the tax consequences of financial instruments and emerging technologies, and in particular the taxation of crypto-assets. He obtained his PhD from the University of Cape Town in 2022.

Shaun is a Chartered Accountant (South Africa) and spent several years as an audit manager in both South Africa and the United Kingdom prior to returning to academia.

## IBFD

### Belema Obuoforibo



**Belema R. Obuoforibo**, CTA ATT (Fellow) is Director of the IBFD Knowledge Centre, Member of IBFD's Executive Board, and Chair of the Centre for Studies in African Taxation (CSAT).

Belema is also Extraordinary Lecturer in the Department of Economics, University of Pretoria, where she lectures on international taxation. She is also a member of the UN Subcommittee on Wealth and Solidarity Taxes.

Before joining IBFD, Belema worked in London for many years as a UK-qualified Chartered Tax Adviser.

Belema is an authoritative speaker, lecturer, and presenter on international tax issues. She has lectured and presented extensively

in Europe, Africa, Asia, and the Caribbean. She is the Director of the annual Africa Tax Symposium, the leading global conference on African taxation. She is also Technical Director of the renowned FIT International Tax Conference (Mumbai), organized by IBFD and the Foundation for International Taxation, India.

Belema is a noted writer and editor in the field of international taxation. She is widely published, including as an author of the esteemed publication, *Global Tax Treaty Commentaries*, for which she writes the chapter on Treaty Residence. She also serves on the editorial boards of leading international tax publications, including the *Bulletin for International Taxation* and the *European Taxation* journal.

Belema also serves in an advisory capacity for various African governments, particularly on matters relating to tax policy, tax treaties and effective domestic tax legislation.

### Ola Ostaszewska





**Ola Ostaszewska** is the Deputy Director of the Knowledge Centre and the Manager of the European Knowledge Group at IBFD, with wide experience as a tax researcher, author and editor. She is responsible for the entire IBFD's research and publications portfolio relating to Europe. She is also the Chief Editor of IBFD's flagship journal on European Taxation.

She has provided consultancy on corporate income tax issues to tax administrations, financial institutions, companies and NGO's.

Ms Ostaszewska has been speaking at conferences and giving presentations on various topics of international taxation, including the taxation of high net-wealth individuals, cross-border taxation of business profits, and the OECD initiative on the Base Erosion and Profit Shifting.

She is also widely published in the field of international taxation, including a publication on selected tax treaty issues for the IBFD's Global Tax Treaty Commentaries (GTTC), and on tax treaty interpretation for the IBFD Research Series.

Ms Ostaszewska obtained a certificate in Comparative Tax from the Harvard Kennedy School. She also holds the Master of Laws (LL.M.) degree from Gdansk University in Poland. She also obtained the Master in Business Administration (MBA), from Henley Management College in the UK.

### **Craig West**



**Craig West** is a Senior Associate / Editor at IBFD. There he serves as Managing Editor of IBFD's World Tax Journal and of the IBFD Doctoral Series. Craig is currently an Adjunct Professor in the Commerce Faculty at the University of Cape Town, South Africa, having previously worked at the UCT for a period of 20 years. He is a Chartered Accountant of Australia and New Zealand and a Chartered Tax Advisor (SA) in South Africa. He holds a PhD from the University of Cape Town (2009) as well as a Master of Commerce in Accounting.

He has been a visiting researcher at the IBFD (2016/2017); the Institute for Austrian and International Tax Law (WU, Vienna) (2015) and the Fiscal Institute for Taxation (UvT, Tilburg) (2013). Craig has delivered guest lectures at Tilburg University (2016, 2022), Netherlands, University of Amsterdam (2021, 2022), Netherlands, and Strathmore University (2018), Kenya. Craig has also provided tax training to corporate entities and government. He is a member of IFA and an Associate Member of the EATLP. Craig has published a number of articles and chapters and regularly presents at conferences and seminars on both international and South African taxation. He has been appointed as a national reporter for South Africa on several occasions.

## About UCT Tax Unit for Fiscal Research

The UCT Tax Unit for Fiscal Research is an interdisciplinary grouping that draws together academics from UCT's Faculties of Law and Commerce.

The Unit's vision is:

- To be Africa's leading academic research unit in fiscal matters.
- To draw on global knowledge and research networks in developing fiscal knowledge for the benefit of developing countries, particularly the African continent and South Africa.
- To provide a globally recognised platform for engagement in fiscal matters, with an emphasis on a developing country / BRICS context.
- To maximise UCT's existing research and teaching capacity in the field of taxation.
- To develop and retain African expertise within Africa.
- An important long-term strategic goal of the Unit is the development and retention of academic staff in South Africa and elsewhere on the continent, equipping them with relevant knowledge drawn from global networks and appropriate for the context in which it must be applied. At present, teaching and independent research in fiscal matters at universities in developing countries is underdeveloped. The creation of the Unit assists in attaining this goal of fostering independence by legitimising UCT's historical leadership role and enabling capacity building initiatives.

The Unit enhances UCT's public engagement with civil society and create opportunities for engagement at the highest levels of government, tax administrations and professional societies.

See more at: <http://www.tax.uct.ac.za/>





## About IBFD



## IBFD, Your Portal to Cross-Border Tax Expertise

IBFD is a unique centre of expertise offering high-quality information and education on International Tax. IBFD's powerful research platform allows tax practitioners around the world to access this valuable content, on which they can rely to do their work faster and more effectively. IBFD is the pre-eminent independent (non-profit) foundation with the ultimate goal to promote and disseminate the understanding of cross-border taxation at the highest level.

See more at: <http://www.ibfd.org/>

### **IBFD Academic:**

Visit <https://www.ibfd.org/ibfd-academic> from which you will be able to access information on the Global Tax Treaty Commentaries, World Tax Journal, International Tax Studies, Doctoral Series and numerous other publications and initiatives.

