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# IBFD Africa Tax Symposium

**Trends in International Taxation: An African Perspective**

**Mt. Meru Hotel, Arusha, Tanzania**

**24 – 26 May 2023**

## **Technical Programme**

All times shown are Tanzania local time.

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.



## Introduction

Ongoing discussions in the international tax community are fixated on developing a solution to the tax challenges arising from the digitalization of the economy. In this light, a landmark agreement by the OECD/G20 Inclusive Framework on base erosion and profit shifting on a two-pillar solution to address these tax challenges was reached in October 2021 by countries, including many African countries. With increased involvement and participation by developing countries in the development of international tax rules and standards, it is not surprising that more than 24 African countries have so far signed up to the two-pillar solution.

While the OECD/G20 Inclusive Framework's two-pillar work and recent additions to the UN Model Tax Convention are commendable attempts at redesigning the foundation on which most of the existing international tax system is built, it is undeniably long overdue. With the fast-approaching deadline for completing the Inclusive Framework's Multilateral Convention through which amount A will be implemented, and with a proposed high-level signing ceremony by mid-2023, it is critical that countries focus on the practical implications of signing onto and implementing this two-pillar solution, as well as other policy options available for moving forward.

The rapid technology driven evolution of businesses and cross-border economic interactions had pushed government policies towards attracting foreign direct investment through the proverbial race to bottom. African tax systems are now saturated by the proliferation of tax-based incentives despite the fact that it is evident that most of these incentive regimes are ineffective and subject to poor governance that results in windfall gains for MNEs. With the introduction of the global minimum tax rate of 15% there is need for a rethink of the viability of existing tax incentive regimes.

A renewed commitment towards sustainable industrialization and economic diversification, of which the African Continental Free Trade Area (AfCFTA) promises to diversify exports, accelerate growth, and attract foreign direct investment is one of such ways and can ensure an all-inclusive economic growth in Africa, a region that is rapidly industrializing.

With African countries taking centre stage in global discussions on international tax issues including those designed to simplify tax administration and current transfer pricing system such as Amount B, there is need for an evaluation of country positions, strategizing on implementation, and scenario planning for other possible outcomes, such as a no-deal scenario, where critical



players fail to sign up to the agreement or fail to reach critical mass for the multilateral convention entering into force, and so on.

The objective of this year's Africa Tax Symposium is to foster a stimulating environment for proactive exploration of opportunities and solutions for securing a fair deal that provides for equitable global re-allocation of profits to market jurisdictions while protecting the tax base of African countries. It also serves as a forum for progressive deliberation, articulation & harmonization positions and concerns and the formulation of ideas that contribute to a long-term, sustainable revenue mobilization, and a transparent collaborative tax system in which the African economy can thrive especially in light of the possible emergence of a new global tax body as envisioned by the recent UN resolution.

**Please see the following pages for the Technical Programme.**



### Pre-Symposium Events: Tuesday, 23 May 2023

14:00 – 17:00 **Arrival & Registration**

18:00 – 21:00 **Welcome Reception**

### Day 1: Wednesday, 24 May 2023

08:00 – 09:00 **Registration of Participants** (1 hour)

09:00 – 09:40 **Official Opening** (40 minutes)

#### **Introduction by Master of Ceremonies** (3 minutes)

- **Wageni Kimani-Wambaa**  
Manager, Internal Communication, PR & Communication,  
Marketing and Communications Department  
Kenya Revenue Authority

#### **National Anthem of the United Republic of Tanzania** (2 minutes)

#### **Welcome Address** (10 minutes)

- **Belema Obuoforibo**  
Director, IBFD Knowledge Centre,  
Chair, Centre for Studies in African Taxation,  
Member, IBFD Executive Board

#### **Goodwill Message** (5 minutes)

- **Jan Maarten Slagter**  
Chief Executive Officer, IBFD

#### **Keynote Speech** (15 minutes)

- **Alphayo J. Kidata**  
Commissioner General, Tanzania Revenue Authority

#### **Goodwill Message** (5 minutes)

- **Prof. Dr. Victor van Kommer**  
Director, IBFD Tax Services Department,  
Member, IBFD Executive Board

09:40 – 10:25

**Photo Session & Tea Break** (45 minutes)

**Session 1**

10:25 – 11:55

**The Current International Tax Landscape** (1 hour 30 minutes)

**Session Chair:** (5 minutes)

- **Belema Obuoforibo**  
*Director, IBFD Knowledge Centre,  
Chair, Centre for Studies in African Taxation,  
Member, IBFD Executive Board*

**Presentation:** (25 minutes)

- **Prof. Dr. Craig West**  
*Adjunct Professor, University of Cape Town,  
Managing Editor, World Tax Journal, IBFD*

**Panel Discussion:** (40 minutes)

- **Andrew Auerbach**  
*Senior Tax Adviser,  
Centre for Tax Policy and Administration, OECD*
- **James Karanja**  
*Associate Director,  
Anjarwalla & Khanna, Kenya*
- **Prof. Annet Oguttu**  
*Acting Head, Department of Taxation,  
University of Pretoria*
- **Dr. Zach Poug**  
*Partner, International Tax and Transaction Services,  
Ernst & Young, USA*

**Q&A Session** (20 minutes)

*Programme continued on next page*

### Session 2

11:55 – 13:25

### Taxation of the Digital Economy and the OECD / Inclusive Framework Pillar One Proposal: What a No-deal or No Critical Mass Means for Taxation in Africa (1 hour 30 minutes)

**Session Chair:** (5 minutes)

- **Andrew Oduor**  
Partner,  
Bowmans, Kenya

**Presentation:** (25 minutes)

- **Lee Corrick**  
Senior Specialist, International Taxation,  
African Tax Administration Forum (ATAF)

**Panel Discussion:** (40 minutes)

- **Kehinde Kajesomo**  
Deputy Director, Treaties & International Tax Policy Division,  
Federal Inland Revenue Service (FIRS), Nigeria
- **Titus Mukora**  
Partner,  
PricewaterhouseCoopers (PwC) Kenya
- **Andrew Harun Ogutu**  
Africa Tax Lead, International Finance Corporation,  
World Bank Group

**Intervention:**

- **Manel Bondi**  
Digital Taxation Director,  
Digital Cooperation Organization

**Q&A Session** (20 minutes)

13:25 – 14:45

### Lunch Break (1 hour 20 minutes)

*Programme continued on next page*

### Session 3

14:45 – 16:00

### Pillar Two Global Minimum Taxation and Africa Tax Incentive Regimes: Opportunities and Challenges (1 hour 15 minutes)

#### Session Chair: (5 minutes)

- **Prof. Dr. Johann Hattingh**  
*Deputy Dean: Postgraduate Studies, Faculty of Law,  
University of Cape Town  
Chief Editor, Bulletin for International Taxation, IBFD*

#### Presentation: (15 minutes)

- **Yanga Mputa**  
*Chief Director, Legal Tax Design,  
National Treasury of South Africa*

#### Presentation: (10 minutes)

- **Anthony Munanda**  
*Senior Specialist, International Tax & Transfer Pricing  
Africa Tax Administration Forum (ATAF)*

#### Panel Discussion: (30 minutes)

- **Andrew Auerbach**  
*Senior Tax Adviser,  
Centre for Tax Policy and Administration, OECD*
- **Vivian Mbowe**  
*Group Lead, International Tax and Transfer Pricing,  
Coca-Cola Beverages Africa, Dar es Salaam, Tanzania*
- **Lutando Mvovo**  
*Executive Head, International Tax,  
Vodacom Group, South Africa*

#### Q&A Session (15 minutes)

*Programme continued on next page*

16:00 – 16:15

### Presentation of the IISD / ISLP Guide for Developing Countries on How to Understand and Adapt to the Global Minimum Tax (15 minutes)

**Presentation:** (15 minutes)

- **Kudzai Mataba**  
*Tax and Investment Policy Expert,  
IGF Mining*
  
- **Eniye Ogbemor**  
*Senior Legal Program Officer,  
International Senior Lawyers Project*
  
- **Dr. Zach Pouga**  
*Partner, International Tax and Transaction Services,  
Ernst & Young, USA*

16:15 – 16:35

### Launch of CSAT-WATAF Research Collaboration (20 minutes)

**Moderator:** (2 minutes)

- **Tochukwu Sandra Onyemata**  
*Communications and Liaison Manager,  
West African Tax Administration Forum (WATAF)*

**Presentation:** (18 minutes)

- **Belema Obuoforibo**  
*Director, IBFD Knowledge Centre,  
Chair, Centre for Studies in African Taxation,  
Member, IBFD Executive Board*
  
- **Babatunde Oladapo**  
*Executive Secretary,  
West African Tax Administration Forum (WATAF)*

16:35 – 16:45

### Closing Remarks (10 minutes)

- **Belema Obuoforibo**  
*Director, IBFD Knowledge Centre,  
Chair, Centre for Studies in African Taxation,  
Member, IBFD Executive Board*

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### Day 2: Thursday, 25 May 2023

09:00 – 09:05

#### Opening Remarks (5 minutes)

- **Belema Obuoforibo**  
Director, IBFD Knowledge Centre,  
Chair, Centre for Studies in African Taxation,  
Member, IBFD Executive Board

#### Session 4

09:05 – 10:35

#### Transfer Pricing – Recent Developments in Africa

(1 hour 30 minutes)

##### Session Chair: (5 minutes)

- **Monique van Herksen**  
Partner,  
Simmons & Simmons, The Netherlands

##### Presentation: Recent Developments – an Overview (15 minutes)

- **Ferdinand Nji Tanji**  
Associate Director,  
Ernst & Young, Cameroon

##### Panel Discussion: (50 minutes)

- **Michael Hewson**  
Director, Graphene Economics, South Africa,  
Member, Transfer Pricing Economists for Development
- **Alfred Mkinga**  
Manager, International Taxation,  
Large Taxpayers Department,  
Tanzania Revenue Authority
- **Luis Nouel**  
Manager, Africa & the Middle East Knowledge Group, IBFD

##### Q&A Session (20 minutes)

10:35 – 11:05

#### Tea Break (30 minutes)

*Programme continued on next page*

### Session 5

11:05 – 12:20

### Tax Treaties and Digitalization – Practical Issues Concerning Cross-border Payments for Technical Services and Automated Digital Services (1 hour 15 minutes)

**Session Chair:** (5 minutes)

- **Dr. Boniphace Luhende**  
*Solicitor General of the United Republic of Tanzania*

**Presentation:** (20 minutes)

- **Aisha Aize Isa**  
*Manager, Centre for Studies in African Taxation,  
Managing Principal,  
Africa & the Middle East Knowledge Group, IBFD*

**Panel Discussion:** (30 minutes)

- **Cephas Birungyi**  
*Managing Partner,  
Birungyi Barata & Associates, Uganda*
- **Carlos Gutiérrez Puente**  
*Principal Research Associate, Tax Services Department,  
IBFD*
- **Kehinde Kajesomo**  
*Deputy Director,  
Head, Treaties & International Tax Policy Division,  
Federal Inland Revenue Service (FIRS), Nigeria*
- **Elisangela Rita**  
*Programme Officer, Fiscal Policy,  
Fiscal Directorate of Finance Investment and Customs (FIC)  
Southern African Development Community (SADC)*

**Q&A Session** (20 minutes)

*Programme continued on next page*

12:20–12:40

### Spotlight: IBFD's Capacity Development Activities in Africa (20 minutes)

**Presentation:** (20 minutes)

- **Belema Obuoforibo**  
*Director, IBFD Knowledge Centre,  
Chair, Centre for Studies in African Taxation,  
Member, IBFD Executive Board*
  
- **Prof. Dr. Victor van Kommer**  
*Director, IBFD Tax Services Department,  
Member, IBFD Executive Board*

12:40 – 14:00

### Lunch Break (1 hour 20 minutes)

### Session 6

14:00 – 15:30

### Trade and Investment Opportunities in Africa: Full Implementation of the Africa Continental Free Trade Area – Why the Delay? (1 hour 30 minutes)

**Session Chair:** (5 minutes)

- **Dr. Obiageli Ezekwesili**  
*Senior Economic Adviser,  
Africa Economic Development Policy Initiative,  
Member, IBFD Board of Trustees*

**Presentation:** (20 minutes)

- **Prof. Jonathan Aremu**  
*Professor of International Economic Relations,  
Covenant University, Nigeria*

**Presentation:** (15 minutes)

- **Rashida Abdulai**  
*Founder & CEO, Strand Sahara, United Kingdom*

**Presentation:** (15 minutes)

- **Dr. Anna Jerzewska**  
*Director,  
Trade & Borders, United Kingdom*

**Presentation:** (15 minutes)

- **Salifou Tiemtore**  
*Director, Customs Union and Taxation,  
Economic Community of West African States (ECOWAS)*

**Q&A Session** (20 minutes)

15:30 – 16:00

**Tea Break** (30 minutes)

### Session 7

16:00 – 17:00

## Host Country Focus: Taxation of the Extractive Industry in Tanzania – Selected Issues (1 hour)

**Session Chair:** (5 minutes)

— **Ignatius Mvula**

*Director, Large and Specialised Taxpayer Office,  
Zambia Revenue Authority*

**Presentation:** (15 minutes)

— **Dr. Boniphace Luhende**

*Solicitor General of the United Republic of Tanzania*

**Presentation:** (15 minutes)

— **Ali Asger Dawoodbhai**

*Associate Director, International Tax and Transfer Pricing,  
PricewaterhouseCoopers (PwC), Tanzania*

— **Redempta Maira**

*Senior Tax Manager,  
PricewaterhouseCoopers (PwC), Tanzania*

**Presentation:** (15 minutes)

— **Stephen Magige**

*Assistant Audit Manager, Large Taxpayers Department,  
Tanzania Revenue Authority*

**Q&A Session** (10 minutes)

17:00 – 17:10

**Closing Remarks** (5 minutes)

— **Belema Obuoforibo**

*Director, IBFD Knowledge Centre,  
Chair, Centre for Studies in African Taxation,  
Member, IBFD Executive Board*

19:30

**Symposium Gala Dinner**

### Day 3: Friday, 26 May 2023

09:30 - 09:35

#### Opening Remarks (5 minutes)

- **Belema Obuoforibo**  
Director, IBFD Knowledge Centre,  
Chair, Centre for Studies in African Taxation,  
Member, IBFD Executive Board

#### Session 8

09:35 – 11:05

#### Building a Sustainable System for Domestic Resource Mobilization (1 hour 30 minutes)

##### Session Chair: (5 minutes)

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

##### Presentation: (20 minutes)

- **Yvette Nakibuule Wakabi**  
Senior Associate,  
Africa & the Middle East Knowledge Group, IBFD

##### Panel Discussion: (45 minutes)

- **Samuel Dlamini**  
Senior Programme Officer, Macro-economic Convergence,  
Directorate of Finance Investment & Customs,  
Southern African Development Community (SADC)
- **Christine Kahema Muthui**  
Founder and Director,  
Alpha Tax and Business Advisory Services, Kenya
- **Emily Muyaa**  
Chief, Capacity Development Unit  
UNDESA-FSDO, United Nations
- **Babatunde Oladapo**  
Executive Secretary,  
West African Tax Administration Forum (WATAF)

##### Q&A Session (20 minutes)

11:05 – 11:35

#### Tea Break (30 minutes)

### Session 9

11:35 – 13:05

### Reassessing Africa's Role in Global Tax Policy Development: The Way Forward (1 hour 30 minutes)

#### Session Chair: (5 minutes)

- **Marlene Nembhard Parker**  
*Deputy Commissioner General, Legal Support Services,  
Tax Administration Jamaica,  
Co-Chair, OECD / G20 Inclusive Framework on BEPS*

#### Presentation: (15 minutes)

- **Sabrine Marsit**  
*Managing Senior,  
Africa & the Middle East Knowledge Group, IBFD*

#### Presentation: (10 minutes)

- **Hon. Irene Ovonji-Odida**  
*Commissioner,  
Independent Commission for the Reform of International  
Corporate Taxation (ICRICT)*

#### Panel Discussion: (40 minutes)

- **Andrew Auerbach**  
*Senior Tax Adviser,  
Centre for Tax Policy and Administration, OECD*
- **Abdul Muheet Chowdhary**  
*Senior Programme Officer, South Centre Tax Initiative,  
South Centre, Geneva*
- **Mathew Gbonjubola**  
*Group Lead, Special Tax Operations Group,  
Federal Inland Revenue Service, Nigeria,  
Co-Chair, UN Committee of Experts on International  
Cooperation in Tax Matters*
- **Rajesh Ramloll**  
*Solicitor-General of the Republic of Mauritius*

#### Q&A Session (20 minutes)

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13:05 – 13:50

### Closing Ceremony (45 minutes)

#### Introductory Remarks by Master of Ceremonies

(10 minutes)

- **Wageni Kimani-Wambaa**  
Manager, Internal Communication,  
Kenya Revenue Authority

#### Vote of Thanks (10 minutes)

#### Closing Remarks by the Chair, IBFD Centre for Studies in African Taxation (15 minutes)

- **Belema Obuoforibo**  
Director, IBFD Knowledge Centre,  
Chair, Centre for Studies in African Taxation,  
Member, IBFD Executive Board

#### Closing Remarks by the Master of Ceremonies

(10 minutes)

- **Wageni Kimani-Wambaa**  
Manager, Internal Communication,  
Kenya Revenue Authority

13:50

### Post-Symposium Activities

- Lunch
- Collection of Attendance Certificates
- Tours (as organized by delegates privately – not part of Symposium arrangements).