



CSAT
Centre for Studies
in African Taxation



IBFD Centre for Studies in African Taxation (CSAT)

Research | Cooperation | Events



CSAT Concept



CSAT Members



IBFD Centre for Studies in African Taxation (CSAT)

The IBFD Centre for Studies in African (CSAT) taxation is a think-tank dedicated to the study and development of sound tax policies for Africa. CSAT is housed within IBFD's Africa Knowledge Group. It is staffed by a team of specialists in the tax systems of all the countries of Africa, and supported by an extensive network of local country experts.



About us

CSAT's main objectives are as follows:

- > to provide authoritative research on African tax policy issues;
- > to provide practical policy solutions that work within an African context;
- > to make a substantial contribution to capacity development for African governments; and
- > to encourage research by Africans for Africa.

These objectives serve CSAT's goal to improve Africa's capacity to collect the tax revenue needed to fund development programmes, run essential services and achieve sustainable economic growth. This goal is in support of the United Nations

Sustainable Development Goals and, in particular, SDG 17: Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.

CSAT's Main Activities

CSAT's activities include the following:

- > the provision of research on pertinent tax policy issues in Africa, in the form of research briefings, working papers, and books;
- > the delivery of capacity development services (including training and research services) for African government departments, such as revenue authorities and ministries of finance;



- › hosting conferences, workshops, and other events, on tax policy issues germane to Africa (CSAT is the organizer of the renowned annual Africa Tax Symposium);
- › collaboration with partner organizations within Africa in providing research and training services, and hosting events centred on African tax policy issues; and
- › provision of support for academic activities of benefit to Africa. These include the CSAT Fellowship Programme; scholarship awards for post-graduate programmes; and delivery of tax lectures for African academic institutions.

Management of CSAT

CSAT's activities are supervised by a Management Committee, the membership of which includes representation from the IBFD Executive Board.

The CSAT Management Committee consists of a Chairperson and Committee Members responsible for institutional

cooperation, capacity development, branding and marketing, and operations. Among other things, the CSAT Management Committee is responsible for procuring financial resources for CSAT and ensuring that CSAT operates within its objectives. The day-to-day activities of CSAT are run by the CSAT Manager, who also sits on the Management Committee, and reports to the CSAT Chair. CSAT is also served by an External Technical Committee of advisers, appointed for their high standing in the African tax community.

See below for the details of the current Members of the CSAT Management Committee and External Technical Committee, as well as the in-house staff of CSAT.

Contacting CSAT

To get in touch with CSAT, kindly contact Rachel Rogers, Senior Administrative Officer, CSAT on csat@ibfd.org.

Members of the CSAT Management Committee



Belema R. Obuoforibo CTA ATT (Fellow)

Chair, Centre for Studies
in African Taxation

Belema R. Obuoforibo is a Member of IBFD's Executive Board, and also Director of the IBFD Knowledge Centre. She is also Extraordinary Lecturer in the Department of Economics, University of Pretoria, where she lectures on international taxation. She is 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 Article 4: Resident. 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.



Victor van Kommer
Committee Member,
Institutional Cooperation

Victor van Kommer (1959, Dutch) became Tax Services Director at IBFD in 2011 and a member of its Executive Board in 2008.

Mr van Kommer previously worked with the Dutch Tax and Customs Administration, where he was also in charge of the Planning and Control Department, and later served as a member of the management team of the Fiscal Intelligence and Investigation Division (FIOD). He has published several books on the Dutch tax system and its organization, performance management and internal auditing. His recent Handbook on Tax Administration has been translated into several languages.

Mr van Kommer holds a master's in Tax Law from the University of Leiden and is Professor of Tax Policy at the Utrecht University School of Economics.



Myra Flaminiano
Programme Manager, IBFD
Government Services

Myra is responsible for developing and managing capacity building programmes in the areas of tax policy, tax legislation and tax administration in IBFD Tax Services. In her role she works closely with governments, particularly with tax authorities in emerging and developing economies in Africa and Asia regions and responsible for developing cooperation with country beneficiaries, development partners, donors, and other stakeholders.

With over 20 years of experience, she has worked for global law firms responsible for developing and promoting the knowledge initiatives across the international tax groups, managed Corporate Social Responsibility programmes in the areas of education, skills development and micro-finance, and worked as Project Development Manager for the largest mixed-used property developer in the Philippines. Ms. Flaminiano holds a MSc in Development Management at the London School of Economics and Political Science in the United Kingdom, and a Master's in Management at the Hult International Business School in Boston, Massachusetts. She also attended the Executive Program in Comparative Tax Policy and Administration at the Harvard Kennedy School of Government in Cambridge, Massachusetts.



Aisha Aize Isa

Manager for the Centre for
Studies in African Taxation
(CSAT)

Aisha is the Manager for the Centre for Studies in African Taxation (CSAT), and Managing Principal for Africa and Middle East, within the IBFD Knowledge Centre. She previously worked in the International Tax Policy Division at the Federal Inland Revenue Service, Nigeria as treaty negotiator.

Her work also involved developing domestic policies on taxation of cross-border transactions, developing the implementation framework for international tax rules and standards as well as functioning as, a focal officer on policies on the taxation of the digitalized economy and BEPS representing Nigeria in several international committees and working groups.

A seasoned tax practitioner, she specializes in tax treaties and taxation of the digitalized economy and has been extensively involved in providing training in these areas. She is also a facilitator for the African Tax Administration Forum (ATAF) technical assistance on tax treaty negotiations and double taxation agreements.



Dawn Wardner

Committee Member, Marketing
and Business Development

Since joining IBFD in 2014, Dawn has been the dedicated Senior Marketing Programme Manager for the Middle East and Africa. She has worked closely with the IBFD Knowledge Centre since the inception of the CSAT and the first edition of the Africa Tax Symposium (ATS). She has played a key role in developing and establishing the branding and awareness of CSAT and the ATS and was the Senior Marketing Programme Manager for IBFD Academic, which supported the LLM scholarship programme for CSAT. Prior to joining IBFD, she was based in the UK and has worked for over 30 years in marketing across government and corporate sectors.



Members of the CSAT External Technical Committee



David J. Bakibinga

Professor and Head of the Department of Commercial Law, Makerere University, Uganda (CSAT)

David Justin Bakibinga, LLB (Hons), Dip. Legal Practice, MA, PhD, Advocate and Solicitor of the High Court of Uganda and the Professor of Commercial Law, Makerere University, Uganda since 1998. He is a Fellow, respectively of the Uganda National Academy of Sciences; African Academy of Sciences and the World Academy of Sciences and former Visiting Professor of Law, Uganda Christian University. He has taught Law of Contract, Equity & Trusts, Revenue Law & Taxation, and Intellectual Property Law at Makerere University and is the author of numerous books and scholarly articles, including Law of Contract in Uganda, Equity & Trusts, Revenue Law in Uganda, Intellectual Property Law in East Africa and Company Law in East Africa and ICTD Working Papers on Graduated Tax and Property Rates.

Professor Bakibinga is a former Dean of the Faculty of Law; Director, School of Graduate Studies and Deputy Vice Chancellor (Finance and Administration), Makerere University, and former Secretary General of the Uganda National Academy of Sciences (2016-2022). He is currently Member of the Presidential Awards Committee of Uganda.



Chief Mark Anthony C. Dike (FCTI)

Past President/Council Member, Chartered Institute of Taxation of Nigeria (CITN)

Chief Mark Anthony Chidolue Dike is a seasoned tax practitioner, economist and chartered accountant. He obtained a Bachelor of Science (BSc) in Economics in 1979 from the University of Ife, (now Obafemi Awolowo University) Ile-Ife, in the present day, Osun State. He also holds membership of both the Chartered Institute of Taxation of Nigeria and the Institute of Chartered Accountants of Nigeria and has served in various capacities both within the Federal Inland Revenue Service and the Chartered Institute of Taxation of Nigeria. Chief Dike was the Assistant Secretary (Technical) and Secretary of the Federal Government Study Groups on the Review of Nigerian Tax System in 1991 and 2002/2003 respectively. He also served as the Secretary, Tax Laws Drafting Committee of both the Federal Inland Revenue Service and the Chartered Institute of Taxation of Nigeria.

Chief Dike has a wealth of experience spanning over three decades in the Federal Inland Revenue Service as the Pioneer Deputy Head of Tax Audit as well as Head of Special Investigations Branch and Tax Controller, Oil and Gas. He has served as the Director of the Tax Policy and Legislation Department and also as the Technical Adviser on Taxation to the Acting Executive Chairman of the Federal Inland Revenue Service. Chief Dike was elected the 11th President of the Chartered Institute of Taxation of Nigeria on the 6th of June, 2013 and held office until 4th June 2015. He also served the Vice President of the West African Union of Tax Institutes between February 2013 and March 2015 and as the President of that body during his tenure as the President of CITN. He is also currently a Tax Appeal Commissioner, Tax Appeal Tribunal, Lagos Zone Panel 1.



Prof. Johann Hattingh

Professor in the Department of Commercial Law, Faculty of Law, University of Cape Town, South Africa.

Johann Hattingh is Professor in the Department of Commercial Law and an Advocate of the High Court of South Africa. He formerly practiced in the field of international taxation with PwC. He conducted PhD research at the Centre for Tax Law in the Law Faculty of the University of Cambridge and holds two LLM degrees, one from the University of Cape Town and the other from Leiden University in the Netherlands. He obtained B.Com (Law) and LL.B degrees from Stellenbosch University.

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, participated in the tax work of NEPAD on behalf of the African Union, and as a consultant by public and private sector organizations 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.



Laila Benchekroun

Head of the International Taxation and Cooperation Division, Ministry of Economy and Finance, Moroccan General Administration of Taxes

Laila Benchekroun has 30 years of experience in tax administration and is currently Head of the International Taxation and Cooperation Division, Ministry of Economy and Finance, Moroccan General Administration of Taxes. She is a competent authority in terms of exchange of information and MAP under tax treaties. Moreover, Laila is a TADAT assessor and an IMF/FAD short-term expert.

Prior to 2009, she held a position as Senior Research Associate at the International Bureau of Fiscal Documentation (IBFD) within the Africa-Middle East Knowledge Department. Laila holds an MBA in Finance from the Robert Anderson School of Management (University of New Mexico, the United States) and an LLM in International Tax Law from Leiden University (International Tax Center, the Netherlands). She has teaching experience at the International Tax Center (Advanced LLM in International Tax Law) and the University of Amsterdam (Advanced Master's in International Tax Law).



Salifou Tiemtoré

Economic Community of West
African States (ECOWAS)
Commission

Salifou Tiemtoré has been working in the Economic Community of West African States (ECOWAS) Commission since 2004. He has actively contributed to the establishment of the ECOWAS Free Trade Area, the harmonization of value added tax and excise duties within ECOWAS, trade negotiations on the Economic Partnership Agreement between West Africa and the European Union, and the establishment of the ECOWAS Customs Union.

Mr Tiemtoré coordinated the work that led to the adoption, in October 2013, of the ECOWAS Common External Tariff and its implementation in almost all ECOWAS Member States since 2015. He also coordinated the activities leading to the adoption of, inter alia, the Fiscal Transition Programme, the ECOWAS Customs Code, the Directive on the taxation of tobacco products, the Supplementary Act adopting Community rules for the elimination of double taxation and the Supplementary Act on mutual administrative assistance on customs cooperation.

In addition, Mr Tiemtoré coordinated, on behalf of the ECOWAS Commission, the negotiations of its Member States in the framework of the African Continental Free Trade Area. In this capacity, he contributed to the harmonization of the common positions of ECOWAS Member States on the Rules of Origin as part of the Protocol on Trade in Goods.

As Director of the Customs Union and Taxation, Mr Tiemtoré ensures the governance and monitoring of intra-regional trade and the Customs Union in the ECOWAS region by tirelessly working to facilitate the implementation of the ECOWAS Regulations adopted by the Member States.

More importantly, in the area of taxation, under the remit of Mr Tiemtoré, the capacities of tax auditors of the ECOWAS Member States have been improved so as to allow the undertaking of tax examinations using computer-assisted audit techniques in specialized and complex sectors to mobilize revenue for national development. In the quest to combat tax fraud, tax evasion and illicit financial flows, the Directorate developed ECOWAS Community legislation on mutual administrative assistance on tax matters, the harmonization of transfer pricing rules, the harmonization of rules on beneficial ownership (in line with international standards), a model code of ethics and conduct for the tax administrations of the ECOWAS Member States and a methodological guide for the evaluation of tax expenditures.



Christine Kahema Muthui

Founder and Director of Alpha Tax and Business Advisory Services Limited

Christine Kahema Muthui is the Founder and Director of Alpha Tax and Business Advisory Services Limited and has more than 18 years of tax and business advisory experience. She works with organizations to implement and execute corporate tax strategies for direct and indirect taxes, and assists corporates and industry associations in preparing technical papers for government engagements and lobby work. She also works with companies and SMEs to enhance tax compliance, tax planning and execution. In addition, she provides tax advisory services with respect to mergers and acquisitions, tax structuring and transfer pricing.

Ms Muthui represents companies at tax tribunals, Treasury, parliamentary committees and revenue authorities. As a member of the Public and Tax Committee of the Institute of Certified Public Accountants and a member of the Tax Committee of the Law Society of Kenya, she works closely with stakeholders in reviewing tax legislation aimed at shaping future tax laws.

She worked as a Tax Manager at Coca-Cola Central East and West Africa (CEWA) for the East, Central and West African markets for 9 years. Before CEWA, she worked as a Tax Manager at KPMG for 8 years.

Ms Muthui holds a Bachelor of Law degree from the University of Nairobi and is an Advocate of the High Court of Kenya. She is a Certified Public Accountant of Kenya (CPA-K) and a Certified Public Secretary (CPS), and has an MBA for Executives from Strathmore Business School. She is an accredited trainer, rendering tax and business training to clients, and lectures in taxation and law on a part-time basis at Strathmore University.

IBFD Knowledge Group Africa

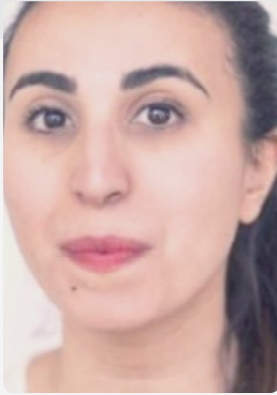


Aziz Son

Aziz Son is a Senior Associate for Sub-Saharan Africa in the IBFD Africa and Middle East department.

Aziz Son is an editor for IBFD publications on the Sub-Saharan Africa French-speaking countries and as part of the IBFD Knowledge Centre team is an integral member of the CSAT team and the Africa Tax Symposium project team.

Prior to joining IBFD in January 2020, he worked for IBFD in a freelance capacity keeping country surveys up-to-date and contributed to various IBFD publications on the tax systems of African countries. He was also a tax lawyer in Cabinet Pierre Abadie for 6 years and worked on numerous projects with the “Big Four” and other top law firms. Aziz has also (co-)authored several publications, including “The Essentials of the Burkinabè Taxation” and “International Taxation and Burkina Faso” and was a contributor on Burkina Faso for the World Bank’s Doing Business Project. Mr Son holds a Master’s in corporate law and taxation from the Catholic University of West African, Bobo-Dioulasso.



Sabrina Marsit

Managing Senior within the IBFD Africa and Middle East Knowledge Group.

Sabrina Marsit is the Managing Senior within the IBFD Africa and Middle East Knowledge Group. She is responsible for the tax technical publications and updates of the Middle East and North Africa region (including Israel and Iran). Key achievements include leading the Africa Tax Symposium and in 2021 participating in the edition of the first-ever IBFD comprehensive publication on African taxation, the book *Base Erosion and Profit Shifting: A Blueprint for Africa's Response* authored by Professor Annet Wanyana Oguttu.

Prior to joining IBFD, Ms Marsit worked as a senior tax adviser at EY in Casablanca, Morocco, where focused on the transfer pricing practice and conducted several comparability analyses. She worked as an associate at CMS Francis Lefebvre's business and tax practice in Algiers, Algeria, providing tax advice to multinational clients investing in Algeria on a wide range of cross-border matters, and more specifically in the Algerian oil and gas sector.

Ms. Marsits holds a certificate "Natural Resource Governance and Development: Policies and Practice" from the Natural Resource Governance Institute (NRGI) and a Master's in International Business and Tax Law (LLM) from the University Paris I Panthéon-Sorbonne, Paris, France. She has published widely in the area of international taxation with a special focus on the OECD GloBE proposal and recently commented and provided feedback to the analysis chapter on the Impact of a Global Minimum Tax on Foreign Direct Investments of the latest UNCTAD World Investment Report 2022 focused on International Tax Reform and Sustainable Development.



Yvette N Wakabi

Senior Associate for Sub-Saharan Africa in the IBFD Africa and Middle East department.

Yvette N Wakabi is a tax technical editor for publications on the Sub-Saharan Africa region and is a tax specialist on numerous countries in the region. As part of the Africa Tax Symposium project team, Yvette is also involved in various tax research studies and projects in Africa such as value added tax with respect to the digital economy, base erosion and profit shifting assessment for developing countries, tax incentives and tax treaty analysis to mention but a few. She is also a speaker and international tax trainer on various international tax topics.

Prior to joining IBFD in April 2019, Ms Wakabi worked at BDO East Africa as a Senior Tax Advisor responsible for clients' tax compliance (payroll and direct and indirect taxes), tax planning, tax computations and preparation of tax returns, as well as special work such as tax due diligence, tax health checks and developing transfer pricing policy documentation. She has an Advanced Diploma in International Taxation (ADIT) from the UK Chartered Institute of Taxation (CIOT), a Post-graduate Diploma in Tax and Revenue Administration (PODITRA) from the East African School of Taxation and a Bachelor's of Commerce degree (BCom – Finance) from Makerere University, Uganda and is currently a MSc Taxation candidate at the University of Oxford, London.



John Wilfred Mpoha

Senior Associate, Tax Policy,
Africa, in the Centre for
Studies in African Taxation
(CSAT)

John W. Mpoha performs tax research studies in Africa such as tax incentives and tax treaty analysis, offshore indirect transfer of assets, tax-related illicit financial flows, value added tax with respect to the digital economy. He also has editorial responsibility for all tax analytical publications of a select set of countries in Sub-Saharan Africa and is part of the team that organizes the Africa Tax Symposium (ATS). He is also a speaker and international tax trainer. Prior to joining IBFD, he worked as Principal Tax Policy Economist in the Ministry of Finance (Malawi) in the Revenue Policy Division and worked for the Ministry of Finance for over 10 years in the area of tax policy analysis, revenue forecasting and estimation, tax legislation reviews, tax treaty negotiations, review of financial models in energy and mining and formulating revenue mobilisation strategies. In addition, he was a Technical Committee member for ATAF's, African Development Bank project on Informal Sector Taxation in Africa, National Contact Point and a Technical Working Group member for Addis Tax Initiative (ATI) and a Technical Committee member for the Southern Africa Development Community (SADC) Tax Sub-committee and a Chairperson for the SADC VAT Task Team. John holds an LLM (International Tax Law) from the University of Amsterdam, Netherlands and an MSc in Energy Finance (Mineral & Petroleum Taxation, Financial Modelling of Energy Projects) from Dundee University in Scotland, United Kingdom and a Bachelor of Social Science degree (Economics) from the University of Malawi.



Mamadou Saliou Bah

Associate of the Middle East
and Northern Africa (MENA)

Mamadou Saliou Bah joined IBFD in October 2021 and is an associate in the Middle East and North Africa (MENA) team, a cross-border tax specialist and a tax technical writer. Prior to joining IBFD, he was a lecturer at the University of the Côte d'Azur, where he taught courses in constitutional and administrative law. He is also a member of the Association of Guinean Students in the Alpes Maritimes region of France. He participated in the negotiations of the Djibouti tax treaty and has written articles on taxation for the *Revue de finance public France*, published in 2022. Mamadou took part in a competition (*ma thèse en 180 secondes* - my thesis in 180 seconds) where he presented his thesis in France on the subject of 'International tax treaties between France and the Gulf States'.

He is in his final year of the PhD programme in International Taxation at the University of Côte d'Azur in Nice, France. He also holds two Master's in public law and taxation from the University of Côte d'Azur and a Master's in business law from the University of Dakar, Senegal.



Tarynn Isaacs

Tax Associate at the IBFD
Knowledge Centre, Africa and
Middle East (AME) team

Tarynn Isaacs (Ms.) is a Tax Associate at the IBFD Knowledge Centre, Africa and Middle East (AME) team. She studied at the University of Stellenbosch and the University of South Africa (UNISA) where she obtained her Bachelor's in law and accounting, and her post-graduate degree in taxation.

Prior to joining IBFD, Tarynn practiced as a lawyer in South Africa before transitioning to tax consultancy at Mazars in South Africa, where she specialized in corporate and international taxation.

Tarynn is the co-creator of Mazars Tax Alerts (South Africa), a weekly publication sharing the latest tax developments in Southern Africa.



Violet Nakakaawa

Associate for Sub-Saharan
Africa in the IBFD Africa and
Middle East department

Violet Nakakaawa has tax editorial responsibility for publications in the Sub-Saharan Africa region and is part of the team that organizes the Africa Tax Symposium and is also involved in a number of CSAT-related research projects.

Prior to joining IBFD in March 2023, Violet worked at Armour Energy as a general administrative assistant responsible for administrative work, finance, and compliance (tax compliance and compliance reporting as required by the petroleum regulations of Uganda). She also worked at Global Taxation Services Limited as a tax consultant where she was responsible for overseeing clients' tax compliance and tax health checks. She also worked at the Uganda Revenue Authority audit support, securing tax clearance certificates and preparing social security returns. Violet was a Ugandan correspondent for IBFD where she was in charge of monitoring and reporting tax developments, writing tax news reports and updating Country Key feature tables.

Ms Nakakaawa has a post-graduate diploma in tax and revenue administration (PODITRA) from the East African School of Taxation, a Master's in business administration with a specialization of women in finance from Nexus International University and a BSc in accounting and finance from Kyambogo University, Uganda and is currently a student at the Association of Chartered Certified Accountants (ACCA), UK.

**Rachel Rogers**

Senior Administrative Officer
with the Director's Office of the
IBFD Knowledge Centre

Since Rachel began working for IBFD in June 2013, she has contributed her administrative skills to key Knowledge Centre projects, including the 2018 release of the Third Edition of "Basic International Taxation" by Professor Roy Rohatgi and the FITIBFD online series of conferences held throughout 2020 and 2021.

In more recent years Rachel has worked closely with the Centre for Studies in African Taxation (CSAT). As part of the organizing committee for the Africa Tax Symposium (ATS), Rachel assisted in the production of the ATS online conference series held in 2021 and 2022. Prior to joining IBFD, Rachel lived in Sydney, Australia, where she worked in an administrative capacity for the law firm Fisher Cartwright Berriman (FCB), specialists in workplace law.



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Concept Paper

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