

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

“Developments on the Implementation of GloBE Pillar Two”

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, 22 February 2024

Time: 08h00 to 12h00

Format: In person only.

Cost: Free.

Venue: **Century City Conference Centre** address is at 4 Energy Lane, Century City

Parking: Kindly see attached parking map. **P2** in Conference Lane is most convenient, as it enters directly into the conference centre.

Guests may collect their validated tickets upon exit at the Guest Services station.

Registration: **Please complete the google form.**

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: Barry Ger (UCT) and Belema Obuoforibo (IBFD)**

08:45 – 10:15 **GloBE Pillar Two Implementation and Impact**

1. Joao Nogueira– GloBE Pillar Two: A global overview (25 minutes)



2. Ola Ostaszewska – GloBe Pillar Two in Europe: Latest developments (25 minutes)
3. Belema Obuoforibo – GloBE Pillar Two in developing countries (25 minutes)
4. Q&A: 15 min

10.15 – 10.45: Coffee Break

10:45 – 12:00 The South African Perspective of GloBE Pillar Two

5. Alison Futter – Challenges and Opportunities arising from the Implementation of GloBE Pillar Two take in South Africa (20 minutes)
6. Barry Ger – The problem with Tax Sparing clauses: The example of Mozambique/South Africa Double Tax Treaty (20 minutes)
7. Ben Cronin – Lessons learnt: Bi-lateral investment treaties and Fiscal Stability Agreements in South Africa (25 minutes)
8. Q&A: 10 min

12:00 Conclusion of public seminar

Presenters:

UCT

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.

Ben Cronin



Benjamin Cronin is a Lecturer in the Department of Commercial Law and an Advocate of the High Court of South Africa. He was formerly a State Law Advisor and practiced in the field of taxation with Webber Wentzel. He holds an LLM degree from the University of Cape Town, and his BSocSci (Economics and Law) and LLB degrees also from the University of Cape Town

Alison Futter

Alison Futter is a Senior Lecturer at the University of Cape Town, where she is a convenor (together with Prof Johann Hattingh) for the Master of Commerce/Master of Laws degree in International Taxation. Alison holds a PhD in Taxation from the University of Cape Town.



She has over 20 years of international tax experience with expertise in the extractive industries. The first half of her career was in tax consulting at Ernst & Young Cape Town, and thereafter she served as the Head of Tax and Acting CFO for South Africa's National Oil Company (PetroSA).

Alison is a published author of 2 books and a chapter in the Intergovernmental Forum's Future of Resource Taxation Handbook.

Alison's PhD Thesis contrasts the South African domestic double taxation relief with the relief under the tax treaties (including the impact of the Multilateral Instruments (MLIs) as part of Action 6 from the OECD Base Erosion and Profit Shifting (BEPS) Report). The case studies and economic modelling in support of her thesis cover South Africa, Ghana, Nigeria, Egypt, and Equatorial Guinea.

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.

João Nogueira



João Félix Pinto Nogueira, PhD in Tax Law, is Professor at the Portuguese Catholic University ("Universidade Católica Portuguesa"). He is Deputy Academic Chairman at IBFD and team manager of IBFD Academic. He is honorary associate professor at the University of Cape Town, South Africa and regular visiting lecturer at several universities.

He is Deputy Editor-in-Chief of the World Tax Journal, of the Global Tax Treaty Commentaries, of the Doctoral Series and of the International Tax Studies. He is a member of the list of independent persons of standing of the European Commission and, as such, authorised to serve as arbitrator for the purposes of the EU tax dispute resolution directive. He was a lawyer at one of Portugal's most reputed tax law firms.

His areas of expertise are international and European tax law, fields in which he has published a dissertation and several articles and book chapters. Dr Nogueira has more than twenty years of experience in teaching at both the graduate and post-graduate levels and is currently overseeing several master's courses on EU and international tax law, taught in different languages.

He has extensive experience in supervising academic works (at the master's, doctoral and postdoctoral levels), including several prize-winning theses. He is regularly invited to present at conferences and seminars on both EU and international taxation and is frequently appointed as a national reporter for Portugal. Besides his scientific activities at IBFD, he collaborates actively with research centres in several EU countries. For several years, Dr Nogueira served as co-arbitrator of the IBFD-KU Leuven International and European Tax Moot Court Competition, responsible for drafting the cases. Since 2018, he has been appointed as judge of the final rounds. His experience also comprises governmental consultancy, in which context he has been asked to assess, advise and train several tax authorities, including some of the most advanced in the world. He has lectured or been scientifically active in more than 30 countries in Europe, America, Africa and Asia.

He is a member of the EATLP, IFA, IFA Portugal (Associação Fiscal Portuguesa) and IBDT. He is the Vice-President of the AFP / IFA Portugal. He is a member of the Permanent Scientific Committee of IFA Central. He is a member (and the scientific secretary) of the ECJ Task Force of the Confédération Fiscale Européenne. He is also a member of the Executive Board of the ILADT (Directorio) and the General Council of the IFA. He is one of three members of the LOC (Local Organizing Committee) in charge of organizing the 2025 Annual Congress of the International Fiscal Association, which will be held in Lisbon. He is a member of the editorial board and council of several periodicals on international taxation and frequently acts as an external peer reviewer.

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



UCT TAX UNIT
FOR FISCAL RESEARCH
Gateway for Global Engagement



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.

