

PROGRAMME & SPEAKERS

IBFD Masterclass

Selected Issues on International Taxation and Transfer Pricing

27-28 May 2024

Summary

We are delighted to present the fourth edition of our international taxation and transfer pricing masterclass from an African perspective. The course will provide a unique learning platform for African tax practitioners and will precede the IBFD CSAT Africa Tax Symposium. In recent years, the international tax order has been changing steadily and rapidly as several tax developments have been and are being undertaken by, inter alia, the UN, OECD, ATAF, and different jurisdictions and with direct corollary to professionals needing continuous updates to stay in the loop. Implementation of some international tax aspects are also causing practical challenges to tax practitioners and tax administrations alike.

This 2-day intermediate-level course aims to provide African tax professionals with practical and comprehensive coverage of the most important issues in international taxation and transfer pricing. A brief outline of the objectives per day are set out below.

Field of Study

Taxes

Who Should Attend?

The course is suitable for professionals, such as tax managers and directors, in-house tax and accounting specialists, practitioners in tax advisory firms, and government officials/experts who deal with international tax or transfer pricing in Africa and wish to gain a deeper technical understanding of relevant domestic tax law, tax treaty, and transfer pricing developments.

Course Level and Prerequisites

This is an intermediary level course. Participants taking this course will be expected to have a good understanding of at least one national tax system, transfer pricing and the fundamentals of tax treaties.

Day 1

- 08.30 - 09.00 **Registration**
- 09.00 - 09.20 **Welcome and IBFD Introduction**
- 09.20 - 10.45 **Current developments in International Taxation – Implications for Africa
(Aisha Aize Isa, IBFD, the Netherlands and Omondi Nickson Odondi, KRA, Kenya)**
- › Taxation of Cross-Border Business Services from Tax Treaty Perspective
 - › The Two-Pillar Solution
 - › Progress on Implementation Pillar One Amount A
 - › Next Steps and their Impact on Businesses Operating in Africa
 - › Amount B: Addressing the Transfer Pricing Problems?
- 10.45 - 11.15 **Break – Refreshments**
- 11.15 - 12.45 **Implementation of the Global Minimum Tax: Practical Approaches and Implications
(Prof. Johann Hattingh, University of Cape Town, South Africa)**
- › Overview of the Global Minimum Tax Rules
 - › Practical Application of the Global Minimum Tax Rules
 - › Status of Implementation of the Global Minimum Tax
 - › Compliance Issues
- 12.45 - 13.45 **Lunch**
- 13.45 - 15.15 **Taxation of Cross-Border Payments: Challenges and Future Trends in Tax Treaty Application
(Carlos Gutiérrez Puente, IBFD, the Netherlands and Omondi Nickson Odondi, KRA, Kenya)**
- › Practical Challenges on Cross - Border Payments
 - › Tax Treaty Issues
 - › Recent Developments and Future Trends
- 15.15 - 15.45 **Break – Refreshments**
- 15.45 - 17.00 **Taxation of Cross-Border Services: Trends and Challenges
(Aisha Aize Isa, IBFD, the Netherlands and Dieudonné Nzafashwanayo, ENSafrica, Rwanda)**
- › Key Categories of Cross-Border Services
 - › Tax Treaty and Domestic Law Issues
 - › Qualification Conflicts
 - › Recent Developments

Day 2

- 09.00 - 10.45 **Transfer Pricing and Intra-Group Services**
(Nishana Gosai, Adcorp, South Africa and Luis Nouel, IBFD, the Netherlands)
- Key Considerations and Determining Factors in Intra-Group Services
 - Areas of Controversies and Practical Challenges
 - Addressing Transfer Pricing Risks
 - Dispute Prevention and Resolution
 - Selected Court Cases
- 10.45 - 11.15 **Break – Refreshments**
- 11.15 - 12.45 **Entitlement to Treaty Benefits: The Concept of “Beneficial Ownership” and related Controversies**
(Birhanu Tadesse Daba, IBFD, the Netherlands and Dieudonné Nzafashwanayo, ENSafrica, Rwanda)
- Significance of “Beneficial Ownership” in Tax Treaties
 - Meaning and Scope Beneficial Ownership
 - Selected Court Cases on Practical Interpretation and Application Controversies
 - Anti-Abuse Measures and Beneficial Ownership
- 12.45 - 13.45 **Lunch**
- 13.45 - 15.15 **Modern Tax Planning Strategies: Implications and Risks**
(Luis Nouel, IBFD, the Netherlands and Nishana Gosai, Adcorp, South Africa)
- Tax Planning Strategies after the BEPS Actions
 - Tax Planning Strategies related to the Two-Pillar Solution
 - Substance and Operational Considerations – Recent Trends
- 15.15 - 15.45 **Break – Refreshments**
- 15.45 - 17.00 **Case Studies**

Instructors



Birhanu Tadesse Daba is a Principal Associate in IBFD's Capacity Building and Tailored Services Department in Amsterdam, the Netherlands. In this capacity, he is involved in developing tax training programs and teaching materials, in teaching on IBFD's various tax training for tax authorities, firms, other organizations, and standard courses, and in conducting tax related tailored research and assessments. In addition, he is the content lead expert for this masterclass. Mr. Daba has more than 12 years of experience in domestic and international tax matters. Before joining IBFD, he worked as an international tax adviser in a research-based consultancy firm in the Netherlands. Prior to that, he worked for the Ministry of Finance of Ethiopia for more than 7 years in different positions, including as Acting Director of the Tax Policy Directorate, Senior Legal Advisor in the Legal Affairs Directorate and head of the tax policy implementation monitoring and evaluation team. In these capacities, he was actively engaged in the negotiations of various double taxation avoidance agreements and financing agreements, drafting tax legislation, reviewing tax policies, and providing legal advice to various ministries and public institutions, and providing trainings on Public Finance law to various public universities and government bodies including for parliament members. He also served as a member of the high-level joint tax technical committee of the Ministry of Finance and the Ethiopian Revenue and Customs Authorities (now Ministry of Revenue).

Mr Daba holds an advanced LLM in international tax law from the University of Amsterdam, the Netherlands, an LLM in international law from the Ethiopian Civil Service University, Ethiopia, and an LLB in laws from Addis Ababa University, Ethiopia. He has also served as IBFD's tax technical editor for the country surveys of eight African countries and as an IBFD Centre for Studies in African Taxation (CSAT) scholar.



Aisha Aize Isa is a seasoned tax practitioner who specializes in international taxation, IBFD's new Manager for the Centre for Studies in African Taxation (CSAT) and Managing Principal for Africa and the Middle East Department within the IBFD Knowledge Centre in Amsterdam. Ms Isa is an expert in tax treaties and the 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), which provides technical assistance to governments on tax treaty negotiations and double taxation agreements. Prior to joining IBFD, Ms Isa served as a Manager of the International Tax Policy Division at the Federal Inland Revenue Service, Nigeria, where she was a tax treaty negotiator and involved in policy and legislation development on international & domestic tax issues. Her work primarily focused on developing domestic policies for the taxation of cross-border transactions and developing the domestic implementation framework for international tax rules and standards. She also served as a focal officer on policies on international tax in general, representing Nigeria in several international committees and working groups.



Omondi Nickson Odondi is Manager of Digital Economy Tax Office at Kenya Revenue Authority (KRA). He has a wealth of experience spanning over 13 years as an accountant in the private sector with Doshi Group of Companies in Kenya and in tax administration with Kenya Revenue Authority at Small taxpayers office, large taxpayers office, Policy and Tax Advisory as well as International tax Office.

The experience ranges from tax audit, Policy and advisory in tax matters, international tax, and taxation of the digital economy. Nickson is also a trainer to private and public bodies

in various topics in tax including, taxation of retirement benefits, Transfer Pricing, Taxation of betting, Lotteries, and gaming, Leasing and related services taxation, Extractive industry taxation, capital deductions/allowances, taxation of cooperative societies and Tax avoidance schemes and how to curb the same.

Nickson is a trainer with Kenya School of Revenue Administration at various levels including masters in tax administration since 2010. In addition, he has also taught accounting and Finance in various colleges in Nairobi. He is a member of the Task Force in the Digital economy, an OECD working group on BEPS action 1 (Taxation of the Digital Economy). He has represented KRA in various for such as ATAF, AFRITAC, World bank, Judiciary engagement and similar tax engagements.

Nickson is a Charter holder with CFA Institute, an astute accountant, and a member of the Institute of Public Accountants of Kenya (ICPAK). He completed a course at the KRA training school in Tax and Customs administration. He has also completed Advanced Diploma in International Taxation (ADIT). He also holds a BSc. Degree in Biomedical Science and Technology as well as a master's degree in MSc. Financial Services Management from University of Salford, UK.



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 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.

Johann has lectured and tutored at the International Tax Centre of Leiden University, Stellenbosch University, and the University of Cambridge. 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 is 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.



Carlos Gutiérrez P. is a Senior Principal Associate at IBFD Tax Services. He is involved in government consultancy projects, client research, and in the development and teaching of training programmes for tax authorities and the private sector, as well as regular course programmes. Prior to joining IBFD, Mr Gutiérrez was a legal adviser with the international legislation department of the Chilean tax administration (Servicio de Impuestos Internos, SII), which is responsible for tax treaty negotiation and interpretation, and for drafting direct tax legislation. He also directly participated in numerous tax treaty negotiations.

Mr Gutiérrez obtained his law degree at the University of Chile and a master's degree (LL.M.) at Queen Mary College, University of London. He has represented IBFD at various seminars and conferences and has taught regularly for IBFD International Tax Training, and for universities in Latin America and the Netherlands. He was especially directly involved in the design and development of the Advanced Master's Programme in International Tax Law (LL.M.) that was jointly offered by the University of Amsterdam (UvA) and IBFD until 2022.



Dieudonné Nzafashwanayo is a Partner at ENSafrica specializing in tax and corporate commercial practice. He is recognised by the market for his tax specialization. He regularly advises his clients on various international and domestic tax law matters including transfer pricing, M&A and corporate restructuring tax considerations, tax treatment of ESOPs, indirect tax, cross-border project/transactions tax structuring including PE and WHT issues, application of double tax agreements, and tax controversy and dispute resolution.

He holds an LLB and LLM in Business Law at the top of his graduating classes from the University of Rwanda and Advanced Diploma in International Taxation (ADIT) from the Chartered Institute of Taxation (CIOT) of the United Kingdom.

He is admitted as an Advocate of the Supreme Court of Rwanda and other courts subordinate thereto, and a member of the Rwanda Bar Association, the East Africa Law Society (sitting on the Tax Law Committee) and the International Bar Association. He is also an international tax affiliate of the Chartered Institute of Taxation, United Kingdom, and a member of the Tax Committee of the Institute Certified Public Accountants in Rwanda. Dieudonné is consistently ranked among the best lawyers on the Rwandan market by Chambers and Partners and IFLR1000 and regularly publishes articles, makes media interventions, and speaks at various fora on various tax topics. He is also a visiting lecturer on tax and corporate practices with the Institute of Legal Practice and Development (ILPD).



Nishana Gosai is the Group Tax Executive at Adcorp. Notably, Ms. Gosai has worked at the South African Revenue Services where she headed the transfer pricing unit. She also held various positions in two of the Big Four audit firms, as well as a leading mining firm and was Partner at the law firm of Baker McKenzie where she was the Africa Head of Transfer Pricing. Ms Gosai is a member of The South African Institute of Chartered Accountants (SAICA) and the tax court and co-author of the "Africa Transfer Pricing Practice Guide: A South African Perspective".



Luis Nouel is an experienced international tax professional who currently leads the Latin American and the Africa and Middle East Knowledge Groups in IBFD's Knowledge Centre in Amsterdam. Mr. Nouel regularly teaches courses in international tax law and transfer pricing to governments, in-house tax departments and advisers around the world. He has also represented IBFD at various conferences and seminars on international tax matters.

Prior to joining IBFD, he worked for the International Tax Services group of EY in the Netherlands and in Venezuela, where he assisted multinational enterprises in dealing with issues related to international tax. Mr. Nouel started his career with the Venezuelan tax authorities, where he was responsible for tax treaty negotiations and for drafting direct and indirect tax legislation, and provided legal support to the National Audit Office. He has a law degree specializing in Tax Law from the Catholic University Andrés Bello, Venezuela, and an advanced LLM in International Taxation from the University of Leiden, the Netherlands.

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