

# IBFD Africa Tax Symposium

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

**Kigali Serena Hotel, Kigali, Rwanda**

**28 – 30 May 2025**

## **Technical Programme**

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

The Africa Tax Symposium is the preeminent forum for discussions on international tax issues relevant to Africa. Unique among other African tax conferences, the Africa Tax Symposium takes a multi-dimensional approach, bringing together perspectives from policy, practice, administration, industry, and academia.

The Africa Tax Symposium has established a reputation for high quality discussions from a rich field of acclaimed speakers. Attendees at the Africa Tax Symposium come from all over Africa, representing a global network of tax professionals and thought leaders.

The 10th Africa Tax Symposium takes place in Kigali, Rwanda, from 28 to 30 May 2025.

The theme of the Africa Tax Symposium is the same from year to year: **Trends in International Taxation - An African Perspective.**

This evergreen theme encompasses the latest developments in the field of international taxation, as well as the practical challenges faced by Governments and taxpayers in the application of domestic law and tax treaties. The theme also covers tax-related issues arising in related fields, such as in the areas of trade and investment. The theme also encompasses broader issues such as domestic resource mobilisation and global tax governance.

This year's Symposium offers rich discussions on the following sub-themes:

- Recent international tax developments, and implications for Africa.
- Implementing the Global Minimum Tax in Africa.
- Taxing digital services – the African experience.
- Practical and policy challenges regarding VAT, Transfer Pricing, and tax treaties.
- The state of the African tax landscape, ten years on from the BEPS project.
- Tax administration in Africa – past, present, and future.
- Trade and investment in Africa.
- Domestic resource mobilisation and the African experience.
- Global tax governance, with focus on the proposed UN Framework Convention.

In line with our Symposium's tradition, we will hold a special session, the “Host Country Focus”. This session focuses on an issue of great relevance to the host country for the Symposium. This year's Host Country Focus will centre on effective dispute resolution in Rwanda.

*Please see the following pages for the technical programme.*

### Pre-Symposium Events: Tuesday, 27 May 2025

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

18:00 – 21:00 **Welcome Reception**

### Day 1: Wednesday, 28 May 2025

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

09:00 – 09:50 **Opening Ceremony** (50 minutes)

#### **Master of Ceremonies:**

- **Wageni Kimani, HSC**  
*Manager, Brand & External Communication,  
Citizen Relations and Communication,  
Shared Services Department,  
Kenya Revenue Authority*

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

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

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

- **Prof. Dr. Victor van Kommer**  
*Director, IBFD Capacity Building  
Member, IBFD Executive Board*

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

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

#### **Keynote Speech: Africa at the Crossroads of Global Tax Reform: An Opportunity for the Ages** (20 minutes)

- **Ronald Niwenshuti**  
*Commissioner General,  
Rwanda Revenue Authority*

09:50 – 10:30

**Photo Session & Tea Break** (40 minutes)

### Session 1

10:30 – 12:00

### An Overview of the International Tax Landscape

(1 hour 30 minutes)

#### Session Chair:

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

#### Presentation:

- **Aziz Son**  
*Senior Associate,*  
*Africa & the Middle East Knowledge Group, IBFD*

#### Panel:

- **Andrew Auerbach**  
*Senior Tax Adviser,*  
*Global Relations and Development,*  
*Centre for Tax Policy and Administration,*  
*OECD*
- **Andrew Harun Ogutu**  
*Africa Tax Lead,*  
*International Finance Corporation (IFC),*  
*World Bank Group*
- **Emily Muyaa**  
*Chief, Capacity Development Unit,*  
*UNDESA-FSDO, United Nations*
- **Emeka Nwankwo**  
*Head,*  
*Member Services,*  
*African Tax Administration Forum (ATAF)*
- **Prof. Dr. Zach Pougá**  
*Partner, Ernst & Young LLP, New York City*  
*Law Professor, NYU School of Law, USA*

12:00 – 13:30

**Lunch Break** (1 hour 30 minutes)

**Spotlight:**  
13:30 – 14:00

### The Tenth Anniversary of the Africa Tax Symposium (30 minutes)

**Chair:**

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

**Speakers:**

- **Jan Maarten Slagter**  
*Chief Executive Officer, IBFD*
- **Prof. Dr. Johann Hattingh**  
*Faculty of Law, University of Cape Town, South Africa*  
*Chief Editor, Bulletin for International Taxation, IBFD*  
*Member, CSAT External Advisory Committee*
- **Aisha Aize Isa**  
*Manager, Centre for Studies in African Taxation*  
*Managing Principal,*  
*Africa & the Middle East Knowledge Group, IBFD*
- **Jules Tapsoba**  
*Executive Secretary,*  
*West African Tax Administration Forum (WATAF)*

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### Session 2

14:00 – 15:30

### Implementing the Global Minimum Tax in Africa – Practical, Legislative, and Policy Perspectives *(1 hour 30 minutes)*

#### **Session Chair:**

- **Prof. Dr. Johann Hattingh**  
*Faculty of Law, University of Cape Town, South Africa*  
*Chief Editor, Bulletin for International Taxation, IBFD*  
*Member, CSAT External Advisory Committee*

#### **Presentation:**

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

#### **Panel:**

- **Andrew Auerbach**  
*Senior Tax Adviser,*  
*Global Relations and Development,*  
*Centre for Tax Policy and Administration,*  
*OECD*
- **Kehinde Kajesomo**  
*Deputy Director,*  
*Treaties & International Tax Policy Division,*  
*Federal Inland Revenue Service (FIRS), Nigeria*
- **Redempta Maira**  
*Associate Director*  
*PricewaterhouseCoopers (PwC), Tanzania*
- **Carlos Gutiérrez Puente**  
*Senior Principal Associate,*  
*Capacity Building Department, IBFD*

15:30 – 15:50

**Tea Break** *(20 minutes)*

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**Spotlight:**  
15:50 – 16:05

### **The Africa Tax Legislation Atlas** *(15 minutes)*

**Chair:**

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

**Speakers:**

- **Ian P. McDougall**  
*President,*  
*LexisNexis Rule of Law Foundation*
- **Nneoma Nwogu**  
*Senior Counsel,*  
*World Bank Group*

*Programme continued on next page*

### Session 3

16:05 – 17:35

### Moving Beyond Pillar One – the State of Digital Taxation in Africa (1 hour 30 minutes)

#### Session Chair:

- **Rispah Simiyu**  
*Commissioner, Large and Medium Taxpayers  
Kenya Revenue Authority*

#### Presentation:

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

#### Panel:

- **Abdul Muheet Chowdhary**  
*Senior Programme Officer, South Centre Tax Initiative,  
South Centre, Switzerland  
Member United Nations Subcommittee on Wealth and Solidarity  
Taxes  
Member of the Base Erosion and Profit Shifting (BEPS) Monitoring  
Group*
- **Prof. Des Kruger**  
*Consultant,  
Webber Wentzel Attorneys, South Africa*
- **Nickson Omondi Odondi**  
*Manager, Digital Economy Tax Office  
Kenya Revenue Authority*
- **Elisangela Rita**  
*Senior Policy Advisor,  
Tax Incentives and Sustainable Investments,  
International Institute for Sustainable Development (IISD), Spain*
- **Ferdinand Nji Tanji**  
*International Tax Consultant,  
Rwanda Finance Ltd, Rwanda*

17:35 – 17:40

### Day 1 Closing Remarks (5 minutes)

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





# IBFD Africa Tax Symposium

## Trends in International Taxation: An African Perspective

### After Close of Day Spotlight: The IBFD Tax Research Platform (20 minutes)

17:40 – 18:00

#### **Presentation:**

- **Tiziana Cantoni**  
*Account Manager,  
Markets & Clients Department, IBFD*

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### Day 2: Thursday, 29 May 2025

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*

#### Special Address: Ten Years on From the BEPS Project – The State of the African Tax Landscape (15 minutes)

09:05 – 09:20

##### Speaker:

- **Taiwo Oyedele**  
*Chairman,*  
*Presidential Committee on Fiscal Policy and Tax Reforms, Nigeria*

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### Session 4

09:20 – 10:50

### Transfer Pricing in Africa: Recent Developments, Practical Strategies, and Policy Perspectives (1 hour 30 minutes)

#### Session Chair:

- **Monique van Herksen**  
*Tax Counsel, Trafigura, Singapore*  
*Member, United Nations Subcommittee on Transfer Pricing*

#### Presentation:

- **Luis Nouel**  
*Manager,*  
*Africa & the Middle East Knowledge Group, IBFD*

#### Panel:

- **Nishana Gosai**  
*Head of Transfer Pricing, Corporate Tax,*  
*MTN Group*
- **Michael Hewson**  
*Founder & Director, Graphene Economics, South Africa*  
*Member, Transfer Pricing Economists for Development*
- **Erick Enock Mabula**  
*Manager Digital Economy,*  
*Tanzania Revenue Authority*
- **Titus Mukora**  
*Partner,*  
*PricewaterhouseCoopers (PwC) Kenya*
- **Terry Muli**  
*International Tax and Transfer Pricing Advisor,*  
*Nairobi, Kenya*

10:50 – 11:10

**Tea Break (20 minutes)**

### Tea Break Spotlight: TP Aurora (20 minutes)

10:50 – 11:10

#### Presentation:

- **Tiziana Cantoni**  
*Account Manager,*  
*Markets & Clients Department, IBFD*

### Special Address Tax Administration in Africa – Past, Present, and Future

11:10 – 11:25

(15 minutes)

#### Speaker:

- **Dingani Banda**  
*Commissioner General,  
Zambia Revenue Authority*

### Session 5

11:25 – 12:55

### Tax Treaty Practice in Africa – Controversies, Complexities, and Dispute Resolution (1 hour 30 minutes)

#### Session Chair:

- **Laila Benchekroun**  
*Head of International Taxation and Cooperation Division,  
General Tax Administration of Morocco  
Member, CSAT External Advisory Committee*

#### Speakers:

- **Mamadou Bah**  
*Associate,  
Africa & the Middle East Knowledge Group, IBFD*
- **Jibrin Dasun**  
*Senior Associate,  
Aelex, Nigeria*
- **Tarynn Isaacs**  
*Associate,  
Africa & the Middle East Knowledge Group, IBFD*
- **Kehinde Kajesomo**  
*Deputy Director,  
Treaties & International Tax Policy Division,  
Federal Inland Revenue Service (FIRS), Nigeria*
- **Carlos Gutiérrez Puente**  
*Senior Principal Associate,  
Capacity Building Department, IBFD*

12:55 – 14:25

**Lunch Break** (1 hour 30 minutes)

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### Session 6

14:25 – 15:55

### Trade and Investment in Africa (1 hour 30 minutes)

#### Session Chair:

- **Prof. Dr. Johann Hattingh**  
*Faculty of Law, University of Cape Town, South Africa*  
*Chief Editor, Bulletin for International Taxation, IBFD*  
*Member, CSAT External Advisory Committee*

#### Presentation:

- **Roslyn Ng'eno**  
*Directorate of Trade in Services, Investment, Intellectual Property*  
*Rights & Digital Trade,*  
*African Continental Free Trade Area (AfCFTA)*

#### Panel:

- **Andrew Harun Ogutu**  
*Africa Tax Lead,*  
*International Finance Corporation (IFC),*  
*World Bank Group*
- **Fabiola Ssebuyoya**  
*Tax Partner,*  
*KPMG, Tanzania*
- **Salifou Tiemtore**  
*Director, Customs Union and Taxation,*  
*Economic Community of West African States (ECOWAS), Nigeria*  
*Member, CSAT External Advisory Committee*

15:55 – 16:25

**Tea Break (30 minutes)**

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### Session 7

16:25 – 17:55

### Host Country Focus: Effective Dispute Prevention and Resolution in Rwanda (1 hour 30 minutes)

#### Session Chair:

- **Dieudonné Nzafashwanayo**  
*Tax and Corporate Partner,  
ENS Africa, Rwanda*

#### Panel:

- **Simon Pierre Bimenyimana**  
*Tax Director,  
Crystal Ventures Ltd, Rwanda*
- **Judith Frugence**  
*Founding Partner,  
Cynophel Consultants, Tanzania*
- **Crystal Kabajwara**  
*Chairperson,  
The Tax Appeals Tribunal of Uganda*
- **Felix Aimable Majyambere**  
*Commissioner, Legal Affairs and Board Secretariat,  
Rwanda Revenue Authority*
- **Paul Frobisher Mugambwa**  
*Partner,  
PwC Rwanda*

17:55 – 18:00

### Day 2 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

- *Dress Code: Evening Dress / Traditional African Dress*

### Day 3: Friday, 30 May 2025

09:00 – 09:05

#### Opening Remarks (5 minutes)

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

### Session 8

09:05 – 10:35

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

##### Session Chair:

- **Dr. Esther A. P. Koisin**  
*Executive Director,*  
*Commonwealth Association of Tax Administrators (CATA)*

##### Presentation:

- **Birhanu Tadesse Daba**  
*Principal Associate, Capacity Building Department, IBFD*

##### Panel:

- **Prof. Dr. Victor van Kommer**  
*Director, IBFD Capacity Building*  
*Member, IBFD Executive Board*
- **Catherine Lemesle**  
*Secretary General,*  
*Cercle Réflexion Échange Dirigeants Administrations Fiscales (CREDAF), France*
- **Emily Muyaa**  
*Chief, Capacity Development Unit,*  
*UNDESA-FSDO, United Nations*
- **K. Ange Mireille B. Sanou-Lompo**  
*Inspecteur des Impôts,*  
*Direction Générale des Impôts,*  
*Burkina Faso*
- **Jules Tapsoba**  
*Executive Secretary,*  
*West African Tax Administration Forum (WATAF)*
- **Caine Wanjau**  
*CEO, DigiTax, Kenya*

10:35 – 11:05

**Tea Break** (30 minutes)

### Spotlight:

11:05 – 11:15

### The GIZ- IBFD BEPS Assessment Tool (B.A.T) (10 minutes)

#### Speakers:

- **Anna Lena Braun**  
*Advisor, Sector Programme for Good Financial Governance  
GIZ (Deutsche Gesellschaft für Internationale Zusammenarbeit)  
GmbH, Germany*
- **Prof. Dr. Victor van Kommer**  
*Director, IBFD Capacity Building  
Member, IBFD Executive Board*
- **Carlos Gutiérrez Puente**  
*Senior Principal Associate,  
Capacity Building Department, IBFD*

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### Session 9

11:15 – 12:45

### The UN Framework Convention – Potential Gains & Pitfalls for Africa (1 hour 30 minutes)

#### Session Chair:

- **Christine Kahema Muthui**  
*Founder and Director,  
Alpha Tax and Business Advisory Services, Kenya  
Member, CSAT External Advisory Committee*

#### Presentation:

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

#### Panel Discussion:

- **Mathew Gbonjubola**  
*Group Lead, Special Tax Operations Group,  
Federal Inland Revenue Service (FIRS), Nigeria  
Co-Chair, United Nations Committee of Experts  
on International Cooperation in Tax Matters*
- **Chenai Mukumba**  
*Executive Director,  
Tax Justice Network Africa (TJNA)*
- **Marlene Nembhard Parker**  
*Deputy Commissioner General - Legal Support Division,  
Tax Administration Jamaica,  
Ministry of Finance and the Public Service, Jamaica  
Co-Chair, OECD / G20 Inclusive Framework on BEPS*
- **Prof. Annet Oguttu**  
*Professor of Taxation,  
Director of the African Institute,  
University of Pretoria, South Africa*

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12:45 – 13:15

### Closing Ceremony (30 minutes)

**Vote of Thanks** (10 minutes)

**Closing Remarks** (20 minutes)

#### Speakers:

- **Prof. Dr. Victor van Kommer**  
*Director, IBFD Capacity Building*  
*Member, IBFD Executive Board*
- **Hanita van der Meulen**  
*Director, IBFD Markets & Clients*  
*Member, IBFD Executive Board*
- **Belema Obuoforibo**  
*Director, IBFD Knowledge Centre*  
*Chair, Centre for Studies in African Taxation*  
*Member, IBFD Executive Board*
- **Jan Maarten Slagter**  
*Chief Executive Officer, IBFD*

13:15

### Post-Symposium Activities

- *Lunch*
- *Tours (Privately arranged)*