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# IBFD Africa Tax Symposium

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

**Sofitel Rabat Jardin des Roses Hotel, Rabat, Morocco**

**3 – 5 June 2026**

## **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 and beyond, representing a global network of tax professionals and thought leaders.

The 11th Africa Tax Symposium takes place in Rabat, Morocco, from 3 to 5 June 2026.

The theme of the 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.
- Taxation of cross border services – the African experience.
- Transfer Pricing in Africa: Recent Developments, Practical Strategies, and Policy Perspectives.
- Tax Treaty Policy and Practice in Africa – Controversies, Complexities and Disputes.
- Trade and investment in Africa.
- Tax Administration of the Future - Digitalization, Artificial Intelligence and Technology.
- Global Tax Governance.

In line with our Symposium's tradition, we will hold a special session, the “Host Country Focus”. This year's session will focus on Effective Dispute Prevention and Resolution in Morocco.

*Please see the following pages for the technical programme*



### Pre-Symposium Events: Tuesday, 2 June 2026

**Arrival & Registration**  
**Welcome Reception**

### Day 1: Wednesday, 3 June 2026

**Registration of Participants**

#### Opening Ceremony

**Welcome Address**  
**Keynote Speech**  
Photo Session

**Tea Break**

#### **Session 1: An Overview of the International Tax Landscape – Recent Developments and Implications for Africa**

This session addresses recent developments in the international tax landscape and their relevance for African countries. It will highlight relevant multilateral developments (e.g. at the UN, OECD and the Africa Tax Administration Forum (ATAF)), plus significant legislative and judicial developments within Africa. It will also examine national developments from outside Africa (e.g. from China and the United States), where these have particular relevance for Africa. This session sets the stage for the Symposium by situating Africa within an evolving global tax environment.

**Lunch Break**

#### **Session 2: Taxation of Services – Practical and Policy Implications for Cross-Border Transactions**

This session addresses the practical challenges faced by taxpayers, tax advisers, and tax administrations in dealing with the complexities involved in the supply of cross-border services, particularly in the digitalised and globalised economy. It will examine new tax regimes being enacted across Africa, and potential tax planning, compliance, and administration issues. Building on this context, this session will further explore key tax issues in cross-border service provision including permanent establishment risk, characterization of income, withholding tax obligations, indirect taxes, tax residency and

employee mobility, local registration and compliance requirements, and treaty interpretation and anti-avoidance rules.

### Day 1 Closing Remarks

## Day 2: Thursday, 4 June 2026

### Day 2 Opening Remarks

#### Special Address: Tax and Society – A Policymaker’s Perspective

#### Session 3: Transfer Pricing in Africa: Recent Developments, Practical Strategies, and Policy Perspectives

This session addresses recent transfer pricing developments across African jurisdictions and their implications for taxpayers and tax authorities. It examines emerging policies and administrative trends, drawing on insights from recent court cases. This session will discuss practical issues arising from current developments. These developments issues regarding simplification (e.g. the simplified and streamlined approach (Amount B)); profit attribution (e.g. transfer pricing implications for global mobility and cross-border services); and sectoral considerations (e.g. specific transfer pricing aspects concerning the extractives and telecommunications sectors).

#### Tea Break

#### Session 4: The Application of Tax Treaties in Critical Cross-Border Transactions: Practical, Policy, and Administration Perspectives

This session addresses the application of tax treaties in critical cross-border transactions involving African countries. It focuses on recent treaty-related developments, disputes, judicial interpretations, as well as tax administration practice. The panelists will also analyse the latest judicial decisions from within Africa, as well as non-African judicial decisions with potential impact for Africa.

#### Lunch Break

#### Session 5: Trade and Investment in Africa: Geopolitical Developments and their Impact on Africa

This session addresses the impact of current geopolitical dynamics on Africa's trade and investment climate. It will focus on trade and investment developments from within and outside Africa, and explain their practical impact on business transactions in Africa.

Relevant developments from outside Africa – and with impact on Africa - include recent US tariff measures and decisions, and the EU Carbon Border Adjustment Mechanism (CBAM).

### Tea Break

### Session 6: Host Country Focus: Effective Dispute Prevention and Resolution in Morocco

During the Host Country Focus session, a cross-section of tax specialists will discuss the policy and practical issues around dispute prevention and resolution in Morocco. The panel will feature officials from Moroccan tax practice, tax administration, and industry.

### Day 2 Closing Remarks

### Symposium Gala Dinner

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

## Day 3: Friday, 5 June 2026

### Day 3 Opening Remarks

### Special Address: Tax Administration in Africa: Past, Present, Future

### Session 7: The Tax Administration of the Future: Modernisation and Reform for the Next Decade

The session addresses the transformation of tax administrations through digitalization, artificial intelligence and advanced tax technologies. It will discuss the shift toward data-driven compliance and strategies that promote voluntary compliance, including emerging frameworks. Panelists will consider how digital identity, standardized data systems, automated rule applications and integrated taxpayer services can enable compliance by design and reduce administrative burdens. The session will also examine current and future uses of AI in taxpayer services and tax risk management. The session will also address the capacity building needs of tax administrations as they equip themselves for this new dispensation.

### Tea Break

### **Session 8: Global Tax Governance and the Multilateral Experience – the Emerging Tax Landscape**

This session will examine the current multilateral efforts towards a new global tax governance framework, and the potential impact (including benefits and downsides) for Africa. The discussion will focus on the ongoing negotiations for the UN Framework Convention, and recent developments at the OECD Inclusive Framework. The panelists will also address the emerging importance of regional blocs, and their future role in a global tax governance settlement.

### **Closing Ceremony**

**Vote of Thanks**

**Closing Remarks**

### **Post-Symposium Activities**

- *Lunch & Tours (privately arranged)*