



CSAT

Centre for Studies
in African Taxation



IBFD Centre for Studies in African Taxation (CSAT)

Research | Cooperation | Events



CSAT Concept



CSAT Members



CSAT Highlights

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, CTA ATT (Fellow) is the Director of the IBFD Knowledge Centre, Chair of the Centre for Studies in African Taxation, and a Member of the IBFD Executive Board.

She is also Extraordinary Lecturer in International Taxation at the University of Pretoria, and a Visiting Lecturer in International Taxation at the University of Cape Town. She is also a Participant in the UN Subcommittee on Wealth Taxes. Belema is also the Director of the annual Africa Tax Symposium, the leading global conference on African taxation.

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.

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 international tax policy, tax treaties, and effective anti-avoidance legislation.



Victor van Kommer
IBFD Capacity Building

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
Manager of Programmes,
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 Capacity Building & Tailored 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, IBFD Africa and
Middle East Team,
Manager, IBFD Centre for
Studies in African Taxation
(CSAT)

Aisha Aize Isa is a seasoned tax practitioner who specializes in international taxation and IBFD's Manager for Africa and the Middle East Department and Manager for the Centre for Studies in African Taxation (CSAT), within its Knowledge Centre. There she oversees the identification of tax policy issues pertinent to Africa, provides authoritative research and insights on these issues; develops practical framework for policy solutions on such issues. She is also involved in capacity development within the region. She currently participates in the Subcommittee on the United Nations Manual for the Negotiation of Bilateral Tax Treaties by Developing Countries. She is also serving as Vice Dean II of the International Tax Faculty of the Chartered Institute of Taxation of Nigeria (CITN) for the 2026/2026 Presidential year.

She is an expert in international taxation that specializes in tax treaties and taxation of the digitalized economy of which she has been extensively involved in providing research and training in these areas.

Prior to joining IBFD, she served as a Manager at the International Tax Policy Division of the Federal Inland Revenue Service (FIRS), Nigeria, where she was a tax treaty negotiator and involved in policy and legislation development on international & domestic tax issues. Her work focused on developing domestic policies related to the taxation of cross-border transactions, creating an implementation framework for international tax rules and standards, and serving as a key officer on policies related to international taxation. She represented Nigeria in various international tax committees and working groups, including the OECD's Task Force on the Digital Economy (TFDE), Working Party 1 on Tax Conventions and Related Questions, Forum for Harmful Tax Practices, and was a participant of the UN subcommittee on Tax Treaty Manual for 2021-2026 membership. She served in the secretariat of Nigeria's National BEPS Implementation Committee, developing policies to implement BEPS outcomes in Nigeria. She was also a facilitator for the African Tax Administration Forum (ATAF) technical assistance to governments on tax treaty negotiations and double taxation agreements.

She holds a BSc. (Hons) in International Relations, a master's degree in public policy administration and another master's degree in taxation. She is also a Fellow of The Chartered Institute of Taxation of Nigeria (CITN) and a Tax Administration Diagnostic Assessment Tool (TADAT) trained assessor.

**Yvette N Wakabi**

Principal Associate, IBFD
Africa and Middle East Team,
Programme Manager, IBFD
Centre for Studies in African
Taxation (CSAT)

Yvette Wakabi is the Programme Manager of the IBFD Centre for Studies in African Taxation (IBFD CSAT), and Principal Associate of the IBFD Africa and the Middle East Knowledge Group. As Programme Manager of IBFD CSAT, she oversees the Centre's research and training programmes.

As Principal Associate of the IBFD Africa and Middle East Knowledge Group, she manages IBFD's vast portfolio of analytical publications and research covering Africa and the Middle East.

Yvette is also Programme Manager for the flagship Africa Tax Symposium, the leading conference on international taxation in Africa. Before joining IBFD, Yvette was a corporate tax adviser in a leading professional services firm. Her clients included leading multinational enterprises as well as non-governmental organisations.

Yvette has a rich background in corporate taxation, with specific expertise in transfer pricing. In her current role at IBFD, she frequently delivers transfer pricing training for tax administrations and finance ministries all over the world. She is also a frequent speaker at transfer pricing conferences and seminars.

Yvette holds a Master of Science in Taxation from the University of Oxford (St Hugh's College), and an Advanced Diploma in International Taxation (ADIT) from the UK Chartered Institute of Taxation. She also holds a Postgraduate Diploma in Tax and Revenue Administration from the East African School of Taxation, and a Bachelor of Commerce (Finance) from Makerere University, Uganda.

**John Wilfred Mpoha**

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

John W. Mpoha is a Senior Associate, Tax Policy, Africa, under the IBFD's Centre for Studies in African Taxation, where he conducts tax research and coordinates tax research projects. He has authored and co-authored key articles, including "Article 12B of the UN Model 2021: A Simplified Solution for Developing Countries to Tax Income from the Digital Economy?", "Addis Tax Initiative Partner Countries' Perspectives on Tackling Illicit Financial Flows" and "Tax Treaty Policy and Practice in West Africa". He is also tax technical editor of country chapters on corporate taxation, personal income taxation and business and investment environment covering ten countries in Africa. He holds an LL.M in International Tax Law from the University of Amsterdam and an MSc in Energy Finance from the University of Dundee and a degree in Economics from the University of Malawi.



Members of the CSAT External Technical Committee



David J. Bakibinga

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

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 of the University of Cape Town, South Africa, and an Advocate of the High Court of South Africa. He formerly practiced in the field of international taxation with PwC. Professor Hattingh received his PhD in law from the University of Cambridge for a thesis developing a theory of integrative tax treaty interpretation. He 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, Professor Hattingh has 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 lectured and tutored at several universities including the International Tax Centre of Leiden University, Stellenbosch University, and the University of Cambridge, has been an academic visitor at the Oxford Institute for European and Comparative Law, and regularly speaks at international conferences. 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 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.

Professor Hattingh has authored over 70 academic publications including legal reference works, textbooks, edited books, book chapters, journal articles and case notes. His work on tax treaties has been cited by courts, including the Supreme Court of Canada and the Federal Supreme Court of Switzerland.

**Laila Benchekroun**

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

Laila Benchekroun, has over 30 years of experience in the tax administration and is currently the Head of International Taxation and Cooperation Division, Ministry of Economy and Finance, Moroccan General Administration of Taxes. She is a treaty negotiator for Morocco and 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. She is also the Secretary General of the Moroccan IFA Branch, Vice Chair of ATAF Women In Tax Network (AWITN), Vice Chair of the OECD Peer Review and Monitoring Group for the Exchange of Information on Request (PRMG) and a member of the Centre for Studies in African Taxation (CSAT) external technical committee.

Prior to 2009, she held a position of 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 Robert Anderson School of Management (University of New Mexico, USA) and an LL.M in International Tax Law from Leiden University (International Tax Center, Netherlands). She has teaching experience at the International Tax Center (Adv LL.M International Tax Law), at the University of Amsterdam (Advanced Master's in International Tax Law) and Oxford University (MSc in Taxation).


Christine Kahema Muthui

Founder and Director of Alpha
Tax and Business Advisory
Services Limited

FCCA Christine Kahema Muthui, is the Founder and Director at Alpha Tax and has over 20 years of experience in the tax sphere. Before starting Alpha, Christine worked as a Tax Manager at Coca-Cola Central East and West Africa (CEWA) and as a Tax Manager at KPMG for 9 years.

She holds a degree in Bachelor of Law 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 also a Certified Public Secretary (CPS). She has an MBA for Executives from Strathmore Business School. She is a member of the Public Finance and Tax Committee of the Institute of Certified Public Accountants (ICPAK) and previously served as a member of the Tax Committee of the Law Society of Kenya (LSK). She works closely with stakeholders in review of Tax Legislation aimed at shaping future Tax Laws across East Africa.

She is also an External Technical Committee Member of IBFD Centre for Studies in African Taxation (CSAT) and sits in various Boards in listed and non-listed entities in Kenya. Christine received an award of Most Valued Employee during her tenure at KPMG, an award of Best Manager during her tenure at Coca-Cola Central East and West Africa, was nominated in the Top 40 under 40 Women in Kenya in 2012 and 2014. She was recognized by the Kenya Revenue Authority – Top Women in Tax and Academia 2021, 2022. In 2025, Christine received an award from Strathmore University, Alumni Service to Society award under the category Corporate Leadership. This award recognizes trailblazers who exemplify ethical leadership, integrity, exceptional performance and industry influence.


Darlingston Y. Talery

Head of the Tax Division,
ECOWAS Commission
Member of the United Nations
Committee of Experts on
International Cooperation in
Tax Matters (2025–2029).

Darlingston Y. Talery serves as the Acting Director of the Directorate of Customs Union and Taxation at the Economic Community of West African States (ECOWAS) Commission. With more than sixteen years of expertise in tax policy and administration, he specializes in domestic resource mobilization and reform initiatives both in Liberia and throughout West Africa. At ECOWAS, Talery directs efforts to coordinate and harmonize regional tax systems, advocating for the integration of regional tax regulations into national frameworks, particularly within the ECOWAS Trade Liberalization Scheme. Previously, he was the Commissioner of Domestic Taxes at the Liberia Revenue Authority, where he managed growth in domestic resource mobilization and led significant advancements in the digitalization of tax systems and policy reforms, including VAT and Excise Tax. Talery holds an LL.M. in Tax Law, an MBA in Finance, and an LL.M. in Petroleum Taxation & Finance. He is also an active member of the UN Committee of Experts on International Tax Cooperation and serves as Coordinator of the Subcommittee on Extractive Industry Taxation.

IBFD Knowledge Group Africa

Aziz Son

Senior Associate
IBFD Africa and Middle
East Group

ziz Son serves as a Senior Associate with the IBFD Africa and Middle East Knowledge Group, where he holds editorial responsibility for publications focused on Africa and the Middle East. He also acts as a Senior Assessor for the IBFD-BEPS Assessment Tool project. In addition, Mr. Son is a member of the Centre for Studies in African Taxation (CSAT), which organises the annual Africa Tax Symposium.

Before joining IBFD in January 2020, he worked as a freelancer for the organisation, maintaining up-to-date country surveys and contributing regularly to various IBFD publications regarding the tax systems of African countries.

He also served as a tax lawyer at Cabinet Pierre Abadie in Burkina Faso for six years, collaborating on a range of projects with the “Big Four” and other leading law firms. Mr. Son has (co-)authored several publications, such as “The Essentials of the Burkinabè Taxation” and “International Taxation and Burkina Faso,” and contributed to the World Bank’s Doing Business Project as a subject matter expert for Burkina Faso. He holds a Master’s degree in Corporate Law and Taxation from the Catholic University of West Africa, Bobo-Dioulasso.


Sabine Marsit

Managing Senior
IBFD Africa and Middle East
Knowledge Group.

Sabine 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.

**Tarynn Isaacs**

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

Tarynn is a Senior Associate at the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, where she is part of the Africa and Middle East team. Her work focuses on the preparation, editing, and review of country tax chapters for the IBFD Knowledge Centre, with particular emphasis on corporate taxation, international tax, permanent establishments, and mergers and acquisitions.

In addition, Tarynn is a member of the IBFD Centre for Studies in African Taxation (CSAT), through which she contributes to research on African tax policy and capacity development. She has co authored peer reviewed publications, including Tax Treaty Policy and Practice in West Africa, and regularly contributes to academic and practitioner focused tax discourse through publications and teaching.

She holds a Bachelor of Laws (LLB) and a Bachelor of Accounting (BAcc) from Stellenbosch University, as well as a Postgraduate Diploma (Honours) in Taxation from the University of South Africa. She is an admitted attorney of the High Court of South Africa and has recently been admitted to an LLM in International Tax, further deepening her focus on cross border tax policy and practice.

**Mamadou Saliou Bah**

Associate of the Middle East
and Northern Africa (MENA)

Mamadou Saliou Bah is an international tax specialist with expertise in tax treaties, legislative drafting, comparative tax analysis and fiscal policy reform. He works within the Knowledge Centre, focusing on Africa and the Middle East, and contributes to research, publications and technical analysis on international taxation.

Before joining IBFD, Mamadou worked as a lecturer in France, teaching public law, administrative law and tax law. He has also advised the Government of Djibouti on tax reform, international taxation and treaty negotiations, and contributed to capacity-building initiatives for government officials and tax administrations.

Mamadou's doctoral research focused on international tax treaties between France and the Gulf States. He has participated in training and advisory work with the UNDP and governments, and is fluent in Arabic, French and English.

**Violet Nakakaawa**

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

Violet Nakakaawa is an Associate in the Africa and Middle East team within the Knowledge Centre Group, and a member of the Centre for Studies in African Taxation (CSAT). She has a tax editorial responsibility for publications in the Sub-Saharan Africa region. She is also part of the team that organises the Africa Tax Symposium and contributes to various CSAT-related research projects. In addition, she currently represents the Africa and Middle East team on the News Editorial Board.

Prior to joining IBFD in March 2023, Violet worked at Armour Energy as a General Administrative Assistant, where she was responsible for administrative tasks, finance, and compliance, including tax compliance and reporting in accordance with Uganda's petroleum regulations. She also worked at Global Taxation Services Limited as a Tax Consultant, where she oversaw clients' tax compliance and conducted tax health checks. In addition, Violet served as a Ugandan correspondent for IBFD, where she monitored and reported on tax developments, wrote tax news reports, and updated country key feature tables.

Ms Nakakaawa holds a Postgraduate Diploma in Tax and Revenue Administration (PODITRA) from the East African School of Taxation, a Master of Business Administration with a specialisation in Women in Finance from Nexus International University, and a Bachelor of Science in Accounting and Finance from Kyambogo University, Uganda. She is currently a student of the Association of Chartered Certified Accountants (ACCA), United Kingdom.

**Inès Khalid**

Associate in the Africa and
Middle East Knowledge Group

Inès Khalid is an Associate in the Africa and Middle East (AME) team within the IBFD Knowledge Centre. She has editorial responsibility for tax publications relating to French-speaking countries in Africa and contributes to monitoring tax developments across the region. She is also involved in CSAT research activities and the organization of the Africa Tax Symposium.

Prior to joining IBFD, Inès gained experience in legal research, drafting and editing within international corporate environments, where she worked on European regulatory frameworks and cross-border compliance matters. She has also been involved in academic editing and publication support, contributing to the review and improvement of research outputs.

Inès has a multidisciplinary academic background in law and taxation. She holds two master's degrees from Tilburg University, including an LLM in International Business Taxation, and has authored several academic theses. She also holds a Master 1 in Business Law and Financial Law from Université Paris-Saclay.

**Eedee-Bari Nuah Bawoh**

Junior Tax Writer

Eedee-Bari Nuah Bawoh is a Junior Tax Writer at the International Bureau of Fiscal Documentation (IBFD), where she contributes to editorial, research, and analytical work on international and African taxation. Her work focuses on monitoring tax developments, drafting and editing Tax News Service (TNS) reports, and supporting country-level content, including surveys, tables, and case law summaries.

She is an International Tax Affiliate of the Chartered Institute of Taxation (CIOT) and holds a Master's degree in Commercial and Company Law from Erasmus School of Law (2020), as well as an LLB from the University of Lagos (2017). She was called to the Nigerian Bar in 2018. She is a member of the Nigerian Bar Association (NBA) and an associate member of the Institute of Chartered Mediators and Conciliators (ICMC), the Business Recovery and Insolvency Practitioners Association of Nigeria (BRIPAN), INSOL International, and the International Law Association (ILA).

She holds the Advanced Diploma in International Taxation (ADIT), with specializations in Principles of International Taxation, EU Direct Taxation, and Transfer Pricing. Her professional experience spans both European and African taxation, including treaty monitoring, UN tax developments, and jurisdictional analysis across multiple countries.

Eedee-Bari has contributed to IBFD publications, including European Taxation Journal, where her article on the implementation of OECD Pillar Two has been published. She also contributed to the book A Guide to Digital Taxation, where her contributions examined the European Union's approach to digital taxation.

**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.



Activity highlights and outlook

The Centre for Studies in African Taxation (CSAT) is IBFD's in-house think tank dedicated to the study and development of taxation in Africa. It brings together research, training and policy engagement to strengthen tax systems across the continent – working with tax authorities, policymakers, businesses, academics and international organisations.

WHAT CSAT DOES

- Hosts the annual Africa Tax Symposium, the continent's leading forum for international tax dialogue.
- Publishes independent research on the tax issues that matter most to African economies.
- Builds capacity through training for tax administrations and practitioners.
- Represents African perspectives in global tax policy discussions, including at the United Nations

2025

Africa Tax Symposium 2025

Held in Kigali, Rwanda, from 28–30 May 2025, the milestone 10th edition was hosted in close partnership with the Rwanda Revenue Authority. It brought together voices from policy, practice, tax administration, business and academia under the theme “Trends in International Taxation: An African Perspective.”

ON THE AGENDA

- Recent international tax developments and what they mean for Africa.
- Implementing the global minimum tax – the worldwide rule setting a tax floor for large multinationals.
- Taxing digital services, and lessons from the African experience.
- Practical challenges in VAT, transfer pricing and tax treaties.
- The state of African tax ten years on from the global BEPS reforms.
- The future of tax administration, trade and investment, and domestic revenue. Global tax governance and the proposed UN Framework Convention on tax.

NOTABLE VOICES

Speakers included Mr Ronald Niwenshuti, Commissioner General of the Rwanda Revenue Authority; Mr Taiwo Oyedele, then Chairman of Nigeria's Presidential Committee on Fiscal Policy and Tax Reforms (and, since April 2026, Minister of Finance and Coordinating Minister of the Economy of Nigeria); and Mr Dingani Banda, Commissioner General of the Zambia Revenue Authority – alongside leading practitioners, academics and representatives of the OECD, UN, World Bank and regional tax bodies.

Research and publications

In 2025 CSAT continued to grow its research portfolio with policy-focused work on the issues shaping international tax in Africa. Contributions and publications included:

- Chapters by Aisha Isa and Tarynn Isaacs in Guide to Digital Taxation, an IBFD volume on taxing the digital economy.
- Tax Treaty Policy and Practice in West Africa – a book examining how West African countries negotiate and apply tax treaties.

Supporting reform on the ground

CSAT also worked directly with governments putting major tax reforms into practice. In Ethiopia, CSAT specialists contributed to the BEPS Assessment Tool – a diagnostic that helps a country measure its exposure to corporate profit-shifting and prioritise where to act. In Kuwait, CSAT supported work on the regulation implementing the country's new domestic minimum top-up tax, the mechanism through which Kuwait applies the global minimum tax to large multinationals.



Building tax capacity

CSAT specialists served as trainers and resource persons for tax authorities across Africa and beyond, covering international taxation, tax treaties and transfer pricing. Programmes supported revenue authorities in Nigeria, Morocco, Tanzania, Ethiopia and Kenya, as well as a workshop convened by the UN and the South Centre. CSAT specialists also lectured across IBFD's global training programme – from foundational courses on international tax and tax treaties to advanced masterclasses on transfer pricing and the taxation of high-net-worth individuals.

A voice in global tax policy

CSAT brought an African perspective to international tax debates throughout the year. This included membership of two subcommittees of the UN Tax Committee: Belema Obuoforibo on the Subcommittee on Wealth and Solidarity Taxes, and Aisha Isa on the Subcommittee on the Update of the UN Manual for the Negotiation of Bilateral Tax Treaties by Developing Countries.

CSAT specialists also spoke at major international conferences worldwide, including events convened by the World Bank, the African Tax Administration Forum, regional tax organisations and academic institutions – on themes ranging from digital taxation and domestic revenue mobilisation to the tax administration of the future.

A full list of the training programmes delivered and conference engagements undertaken in 2025 is set out in the Annex.

2026

Looking ahead to 2026

CSAT continues to expand its reach across Africa and globally through its research, the annual symposium and knowledge-sharing with partners committed to the development of African taxation.



The 11th Africa Tax Symposium | Rabat, Morocco · 3–5 June 2026

The 2026 Symposium takes place in Rabat from 3 to 5 June, convening policymakers, tax administrations, practitioners, academics and development partners for in-depth discussion of the international tax issues most relevant to Africa. Themes on the agenda include:

- The international tax landscape – recent developments and implications for Africa.
- Taxation of services in cross-border transactions.
- Transfer pricing in Africa – recent developments and practical strategies.
- Applying tax treaties in complex cross-border transactions.
- Trade and investment in Africa, and the impact of geopolitical change.
- Host country focus: dispute prevention and resolution in Morocco.
- The tax administration of the future – modernisation and reform.
- Global tax governance and the emerging multilateral landscape



Continued global policy engagement

In early 2026 CSAT took part in two key UN processes in New York: the negotiations towards a new UN Framework Convention on International Tax Cooperation, and the 32nd session of the UN Committee of Experts on International Cooperation in Tax Matters.

Two CSAT members have been reappointed to UN Subcommittees for the 2025–2029 mandate of the UN Tax Committee: Belema Obuofoforibo (Wealth Taxation) and Aisha Isa (UN Manual for the Negotiation of Bilateral Tax Treaties by Developing Countries).

Research in 2026

CSAT will publish a further series of policy-focused papers on the tax issues shaping Africa's future. Recent and forthcoming work includes:

- > Rethinking Profit Attribution — exploring alternatives to the traditional arm's length approach for allocating profits between countries.
- > Taxation of the Digitalized Economy: What Next for Africa?
- > Implementation of the global minimum tax in Africa (CSAT Research Fellowship).
- > Trends in African Taxation — a new CSAT tax insight series.
- > VAT in the digital economy — practical challenges to collection across Africa.
- > The interaction of different tax systems in taxing cross-border services.

Annex: Training and technical engagement in 2025

This annex sets out the training delivered by CSAT specialists in 2025 and their participation as speakers at international conferences.

A. Training commissioned by external partners

Training designed and delivered at the request of revenue authorities and other organisations, tailored to the commissioning body's needs.

Programme	Delivered by
Principles of International Taxation, Tax Treaties & Transfer Pricing — Nigeria Revenue Service	Aisha Aize Isa; Yvette Wakabi
Tax Treaty Negotiation and Policy — Direction Générale des Impôts, Morocco	Aziz Son; Sabrine Marsit; Mamadou S. Bah
Transfer Pricing — special topics — Tanzania Revenue Authority	Luis Nouel; Yvette Wakabi
Transfer Pricing — special topics — Ethiopia Ministry of Revenue	Luis Nouel; Yvette Wakabi
Tax Treaty Policy and Practice in West Africa — Kenya Tax Appeals Tribunal	Luis Nouel; Tarynn Isaacs
Capacity-building session — Direction Générale des Impôts, Morocco	Belema Obuoforibo
Workshop convened by UN DESA and the South Centre	Belema Obuoforibo

B. Training organised and run by IBFD

Courses, masterclasses and webinars developed and delivered by IBFD as part of its own global training programme, open to the wider tax community.

Course, masterclass or webinar	Lecturer(s)
Basics of International Taxation and the OECD Model Tax Treaty, Part 2 (Course)	Aisha Aize Isa
Current Issues in International Taxation and Transfer Pricing Around the Globe (Masterclass)	Aisha Aize Isa
Pillar Two Implementation — GCC Regional Practice (Masterclass)	Sabrine Marsit
Navigating Selected Issues in International Taxation and Transfer Pricing (Masterclass)	Aisha Aize Isa; Yvette Wakabi; Tarynn Isaacs; John Mpoha
Treatment of Investment Income (Course)	Sabrine Marsit
Taxation of Service Income (Course)	Aisha Aize Isa; Luis Nouel
Taxation of High-Net-Worth Individuals — for the Commonwealth Association of Tax Administrators	Belema Obuoforibo; Tarynn Isaacs

C. Speaking engagements at international conferences

CSAT specialists contributed as speakers at international conferences during 2025 and the first half of 2026.

Conference	Topic	Speaker
7th High-Level Policy Dialogue, West African Tax Administration Forum (WATAF)	Towards a strengthened framework for collaboration: policy coherence and joint initiatives	Aziz Son
Nigeria Oil Trade Section International Tax Conference 2025 (Luxembourg)	Redefining global growth: key tax initiatives for multinational oil and gas companies	Yvette Wakabi
World Bank conference (Washington DC)	Drivers for effective domestic revenue mobilisation following Pillar Two implementation	Belema Obuoforibo
Network of Tax Organisations conference (Panama)	Digital taxation — a global perspective	Belema Obuoforibo
West African Union of Tax Institutes Annual Conference (Ghana)	Reshaping international tax standards under the UN Framework Convention	Belema Obuoforibo
World Bank / WU Vienna conference (Vienna)	The tax administration of the future — focus on developing countries	Belema Obuoforibo
Women in IFA Network, Brazil branch (online)	Taxation of high-net-worth individuals	Belema Obuoforibo
Africa Capacity Building Foundation (Dakar)	Tax policy for the future	Belema Obuoforibo
IFC / World Bank / The B-Team (Nairobi)	Responsible business principles	Belema Obuoforibo
Ibrahim Governance Weekend	Tax incentives and policy considerations	Belema Obuoforibo
Africa Tax Research Network (Cape Town)	Delivering impactful tax research for successful policymaking	Belema Obuoforibo
Africa Capacity Building Foundation conference (Addis Ababa)	Tax administration of the future — AI and innovation	Belema Obuoforibo
Africa Tax Administration Forum Annual Meetings (Algiers)	Demographics and the tax base: age, digitalisation and the global mobility of labour	Belema Obuoforibo
World Bank Group Law, Justice and Development conference (Washington DC)	Domestic resource mobilisation: legal design principles and policy choices	Belema Obuoforibo



CSAT

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Concept Paper

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