



# **IBFD 4<sup>th</sup> Africa Tax Symposium**

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

**9 - 11 May 2018**

**Sarova Whitesands Beach Resort, Mombasa, Kenya**

**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.



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Tuesday, 8 May

### Pre-Symposium - Arrival, Registration and Cocktail Reception

12:00 - 17:00                      Arrival and Registration  
19:00 - 22:00                      Cocktail Reception

## Day 1: Wednesday, 9 May

### Registration and Opening Ceremony

08:00 - 08:45      Registration

08:45 - 09:00      Introductory Remarks by Master of Ceremonies  
*Kennedy Onyonyi, Kenya*

09:00 - 09:10      Welcome Address  
*Belema Obuoforibo, Director of the IBFD Knowledge Centre, and Member of the IBFD Executive Board*

09:10 - 09:30      Goodwill Messages by Cooperating Partners

09:30 - 09:45      Keynote Address

09:45 - 10:00      Setting the Scene: Trends in International Taxation  
*Kennedy Munyandi, Manager, Africa, Middle East & Latin America Knowledge Group, IBFD*

10:00 - 10:45      **Morning Refreshments & Photo Session**

### Session 1: Trends in International Taxation - An Overview

**Moderator:** *Prof. Teju Somorin, Head, Association of African Tax Institutes (AATI), Nigeria*

10:45 – 11:15      Global Developments in International Taxation  
*Prof. Johann Hattingh, University of Cape Town, South Africa*

11:15 – 11:45      Changes to the UN Model Tax Convention – Impact on Developing Countries  
*Michael Lennard, Chief, International Tax Cooperation, FDO, United Nations, United States*

11:45– 12:15      Surveying the Post-BEPS Landscape: Are We Missing the Basics?  
*Lazelle Terblanche - Head of Tax, MultiChoice South Africa, and Chairperson, Africa Industry Tax Association*

12:15 – 12:45      Questions and Discussion

12:45 - 14:00      **Lunch**



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### Session 2: Taxing the Digital Economy – Implications for Africa

*Moderator: Babatunde Fowler, Executive Chairman, Federal Inland Revenue Service, Nigeria*

- 14:00 – 14:30 Taxing the Digital Economy - Global Trends  
*Ameya Kunte, Taxsutra, India*
- 14:30 – 15:00 Taxing the Digital Economy – the African Case  
*Reggie Mezu, Senior Counsel, Baker & McKenzie Habib Al Mulla, Dubai*
- 15:00 – 15:30 Taxing the Digital Economy – the EU Perspective  
*Walter Andreoni, Tax Partner, Mercanti Dorio e Associati, Italy*
- 15:30 – 16:00 Afternoon Refreshments**
- 16:00 – 16:30 Questions and Discussion

## Day 2: Thursday, 10 May

### Session 3: Challenges and Prospects of the Multilateral Instrument

**Moderator:** *Belema Obuoforibo, Director of the IBFD Knowledge Centre, and Member of the IBFD Executive Board*

- 09:00 – 09:30 The OECD Multilateral Instrument – Key Features  
*Ridha Hamzaoui, Regional Tax Manager, Africa, Middle East & Latin America, IBFD, The Netherlands*
- 09:30 – 10:00 The OECD Multilateral Instrument – The Fate of Africa's Treaty Networks  
*Prof. Annet Wanyana Oguttu, Tax Law Subject Head, University of South Africa*
- 10:00 - 10:30 Implementing the OECD Multilateral Instrument – An Indian Perspective  
*Parthasarathi Shome, International Tax Research and Analysis Foundation, India*
- 10:30 – 11:00 Questions and Discussion
- 11:00 – 11:30 **Refreshments**

### Session 4: Transfer Pricing

**Moderator:** *Emily Muyaa, Managing Senior, Sub-Saharan Africa, IBFD, The Netherlands*

- 11:30 – 11:50 Transfer Pricing Landscape Post-BEPS: Focus on French-speaking African countries  
*Dr. Noël-Faustin Kouame, Manager, Transfer Pricing Unit, Bile-Aka, Brizoua Bi & Associates, Ivory Coast*
- 11:50 – 12:10 The Elusive Search for Comparables: Lessons for Africa  
*Sebastien Gonnet, Transfer Pricing Economists for Development, Paris, France*
- 12:10 – 13:00 Roundtable: Transfer Pricing and the Telecommunications Sector: A Case Study from a Kenyan Perspective  
*Fredrick Omondi, Tax Partner, Deloitte, Kenya*  
*George Obell, Chief Manager, International Tax Office, Kenya Revenue Authority*
- 13:00 - 14:00 **Lunch**

### Session 5: Special Industry Focus: Extractives

**Moderator:** *Margaret Moonga Chikuba, Director, Tax Policy, Ministry of Finance, Zambia*

- 14:00 - 14:20 Taxing the Extractives Industry: A Global Overview  
*Sebastine Odimma, Head of Tax, Maersk Group Nigeria*
- 14:20 – 14:50 Taxation of the Extractives Industry in East Africa: Problems and Prospects  
*Focus on Government: Dr. Boniphace Luhende, Lecturer, University of Dar es Salaam School of Law, Tanzania*  
*Focus on industry: Gabriel Okoyo, Senior Tax Advisor, Tullow Oil, Kenya*
- 14:50 – 15:20 Policy and Practical Considerations: Lessons for East Africa  
*Chief Mark Anthony C. Dike (FCTI), Past President/Council Member, Chartered Institute of Taxation of Nigeria (CITN)*
- 15:20 – 15:45 Questions and Discussion
- 15:45 - 16:15 **Refreshments**



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### Session 6: Investing in Africa

**Moderator:** *Prof. David J. Bakibinga, Head, Department of Commercial Law, Makerere University, Uganda*

- 16:15 – 16:45    Investing into Africa: A look at Holding and Offshore Company Regimes  
*Caoilfhionn van der Walt, International Tax Partner, Regan van Rooy, South Africa*
- 16:45 – 17:15    VAT/GST and the Gulf Countries: Implications for Africa?  
*Mohamed Fayçal Charfeddine, Group Tax Manager, Aujan Group Holding, Dubai, UAE*
- 17:15 – 17:30    Questions and Discussion
- 19:30**            **Symposium Gala Dinner**

### Day 3: Friday, 11 May

#### Session 7: Tax Transparency in the Post-BEPS Era

**Moderator:** Lena Onchwari, Partner, Oraro & Company Advocates, Kenya

- 09:00 - 09:30 Global Exchange of Information and Tax Transparency: Current State of Play  
*Johanne Hague, Partner, Juristconsult Chambers, Mauritius*
- 09:30 - 10:00 Protection of Taxpayer Rights in the Era of Automatic Exchange of Information  
*Prof. Craig West, University of Cape Town, South Africa*
- 10:00 – 10:20 Questions and Discussion
- 10:20 - 10:40 Refreshments

#### Session 8: Tax and Development

**Moderator:** Daniel Ngumy, Partner, Anjarwalla & Khanna (A&K), Kenya

- 10:40 - 11:40 This Panel will discuss domestic resource mobilization and sustainable development in Africa with a special focus on: tax capacity building; developing the tax administration (an Egyptian perspective) and best strategies to improve the integrity of tax systems in Africa.  
*Panelists:*  
*Faith Mazani, Commissioner General, Zimbabwe Revenue Authority*  
*May Abo Ghally, Senior Technical Assistant to Vice Minister of Finance for Tax Policy, Egypt*  
*Babatunde Oladapo, Executive Secretary, West African Tax Administration Forum (WATAF), Nigeria*
- 11:40 – 12:00 Questions and Discussion

#### Session 9: Tax Administration in Africa in the 21st Century

**Moderator:** Duncan Onduru, Executive Director, Commonwealth Association of Tax Administrators (CATA), United Kingdom

- 12:00 – 13:00 This panel will deal with digital solutions to non-compliance (blockchain technology, cryptocurrencies, artificial intelligence and robotics) and "big data" challenges and opportunities for tax administrators and practitioners in Africa  
*Panelists:*  
*Andrew Wes, Senior Manager: Corporate Income Tax & Product Development, South African Revenue Service (SARS)*  
*Peter Caxton Kinuthia, Tax Partner, KPMG, Kenya*  
*Representative from an East African Revenue Authority: TBC*  
*Representative from industry: TBC*
- 13:00 – 13:15 Closing remarks  
*Belema Obuoforibo, Director of the IBFD Knowledge Centre, and Member of the IBFD Executive Board*
- 13:15 Lunch

End of Symposium

- 14:30 Optional Tours



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