



IBFD **5th Africa Tax Symposium**

Trends in International Taxation: An African Perspective

29 – 31 May 2019

Hotel Spier, Stellenbosch, South Africa

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.



IBFD 5th Africa Tax Symposium

Trends in International Taxation: An African Perspective

29 – 31 May 2018, Hotel Spier, Stellenbosch, South Africa

Tuesday, 28 May

Pre-Symposium - Arrival, Registration and Cocktail Reception

12:00 - 17:00 Arrival and Registration

19:00 - 22:00 Cocktail Reception

Day 1: Wednesday, 29 May

Registration and Opening Ceremony

08:00 – 08:45 Registration and accreditation

08:45 – 09:15 Official Welcome and Goodwill Messages by Cooperating Partners

Belema Obuoforibo, Director of the Knowledge Centre and Member of the Executive Board, IBFD, the Netherlands

Jan Maarten Slagter, Chief Executive Officer, IBFD, Netherlands

Jennifer Roeleveld, Emeritus Professor in Tax, University of Cape Town, South Africa

09:15 – 09:45 Keynote Speech

Edward Kieswetter, South African Revenue Service (SARS) Commissioner

09:45 – 10:30 Refreshments & Photo Session

Session 1: Recent Developments in International Taxation

10:30 – 10:40 Opening Remarks Session Chair

Parthasarathi Shome, ITRAF, India

10:40 – 11:00 The UN Model Tax Convention 2017: An Analysis of the Latest Revisions

Jacques Sasseville, Inter-regional Adviser at the United Nations (DESA-FSDO), United States

11:00 – 11:20 Implementing the OECD BEPS Project in Africa: Lessons and Experiences

Varsha Singh, Deputy Head - Global Relations and Development, Centre for Tax Policy and Administration, OECD, Paris

11:20 – 11:45 Questions and Discussion

Session 2: Africa's Tax Treaty Network: A Critical Analysis

11:45 – 11:55 Opening Remarks Session Chair

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Belema Obuoforibo, Director of the Knowledge Centre and Member of the Executive Board, IBFD, the Netherlands

11:55 – 12:15 Treaties with Investment Hubs: Critical Considerations

Mohammed Y. Jada, Africa Leader, Business Tax Services, EY, South Africa

12:15 – 12:30 Africa's Tax Treaty Network: Middle East Focus

Mohamed Faycal Charfeddine, Group Tax Manager, Aujan Group Holding, Dubai, UAE

12:30 – 12:45 The Multilateral Instrument (MLI) Impact: Policy, Legal, and Practical Considerations for Africa

Ridha Hamzaoui, Managing Principal, Middle East and North Africa, IBFD, the Netherlands

12:45 – 13:00 Questions and Discussion

13:00 – 14:30 Lunch

Session 3: Current Issues in International Taxation

14:30 – 14:40 Opening Remarks Session Chair

Lazelle Terblanche, Head of Tax, Multi-Choice and Chairperson, Africa Industry Tax Association, South Africa

14:40 – 15:00 International Tax Structuring and Planning, Post-BEPS: Global Trends

Peter Dachs, Director, ENSafrica, Cape Town, South Africa

15:00 – 15:20 International Tax Structuring and Planning, Post-BEPS: The African Perspective

Theophilus I. Emuwa, Partner, AELEX, Nigeria

15:20 – 15:40 Addressing Tax Avoidance through the Courts and Legislation: An Overview of Recent African Experiences

Johann Hattingh, University of Cape Town, South Africa

15:40 – 16:10 Questions and Discussion

16:10 – 16:30 Refreshments

Day 2: Thursday, 30 May

Session 4: Transfer Pricing in Africa

09:00 – 10:00 Transfer Pricing in Africa: The Post-BEPS Experience (Panel Discussion)

Emily Muyaa, Managing Principal, Sub-Saharan Africa & Project Manager, Centre for Studies in African Taxation, IBFD, the Netherlands

Ferdinand Nji Tanji, Associate Director, EY, Cameroon

George Obell, Chief Manager, International Tax Office, Kenya Revenue Authority

Louisa Tlale, International Tax Manager, SASOL, South Africa

Oluwaseun Adu, PwC West Africa Transfer Pricing Leader, Nigeria

Vicki Bales M.A., Transfer Pricing Director, DLA Piper, London, United Kingdom

10:00 – 10:20 Comparability Analysis and the Elusive Search for Comparables: A Case Study
Sébastien Gonnet, Transfer Pricing Economists for Development (TPED), France

10:20 – 10:40 Navigating a Transfer Pricing Audit: A Synopsis of Useful Tools
Maqbool Lalljee, Director, Bureau van Dijk, London, United Kingdom

10:40 – 11:00 Questions and Discussion

11:00 – 11:15 **Book Launch (Roy Rohatgi on International Taxation)**

Belema Obuoforibo, Director of the Knowledge Centre and Member of the Executive Board, IBFD, the Netherlands

Jennifer Roeleveld, Emeritus Professor in Tax, University of Cape Town, South Africa

Roy Rohatgi, Settlor and Managing Trustee, Foundation for International Taxation, India

11:15 – 11:30 **Refreshments**

Session 5: Host Country Focus: Taxation of the Services Industry in South Africa – Selected Issues

11:30 – 11:40 Opening Remarks Session Chair
Chief Mark Anthony C. Dike (FCTI), Past President/Council Member, Chartered Institute of Taxation of Nigeria (CITN)

11:40 – 12:00 Overview of South Africa's Tax Policy for the Services Industry: Challenges and Lessons
Lutando Mvovo, Executive Head: International Tax at Vodacom Group, South Africa

12:00 – 12:20 Taxation of Electronic Commerce Transactions
Aneesa Baig, Director, National Treasury, South Africa

12:20 – 12:40 Taxation of the Funds Industry in South Africa
Elandre Brandt, Head of Group Tax, Imperial Holdings Ltd

12:40 – 13:00 Perspectives from the Rest of Africa on Selected Host Country Issues
Sebastine Odimma, Head of Tax, Maersk Group Nigeria

13:00 – 13:15 Questions and Discussion

13:15 – 14:30 **Lunch**

Session 6: Investing in Africa

14:30 – 14:40 Opening Remarks Session Chair
Daniel Ngumy, Partner, Anjarwalla & Khanna (A&K), Kenya

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- 14:40 – 15:10 Understanding the African Continental Free Trade Area (AfCFTA)
Faizel Ismail, Adjunct Professor – UCT School of Economics, Consultant to the DTI (SA) on international trade and a Special Envoy on the AGOA
- 15:10 – 15:40 The Winds from the East: A Tax Perspective on China's Foray into Africa
Ernie Lai King, Managing Director, 1 Road Consulting Limited, South Africa
- 15:40 – 16:00 Questions and Discussion
- 16:00 – 16:20 Refreshments**
- 16:20 – 16:30 Opening Remarks Session Chair
David J. Bakibinga, Makerere University, Uganda
- 16:30 – 16:50 Investing in Africa through Mauritius: the Tax Perspective
Rajesh Ramloll, Deputy Solicitor General, Mauritius
- 16:50 – 17:10 Tax Incentives and Domestic Resource Mobilization: Settling the Misconceptions
Annet Wanyana Oguttu, University of Pretoria, South Africa
- 17:10 – 17:30 Questions and Discussion**
- 19:30 Symposium Gala Dinner**

Day 3: Friday, 31 May

Session 7: Tax and Technology

- 09:00 – 09:10 Opening Remarks Session Chair
Izelle Du Plessis, Stellenbosch University, South Africa
- 09:10 – 09:30 Taxing the Digital Economy: Overview of Current Global State of Play
Walter Andreoni, Tax Partner, Mercanti Dorio e Associati, Italy
- 09:30 – 09:50 Taxing the Digital Economy: Lessons from India
Ameya Kunte, Taxsutra, India
- 09:50 – 10:10 Africa and the Digital Economy: Critical Points for Attention
Mlondie P. Mohale, Manager, International Transactions – Large Taxpayer Unit, Eswatini Revenue Authority
- 10:10 – 10:30 Questions and Discussion

10:30 – 10:50 Refreshments

Session 8: Tax Administration and Tax Technology

10:50 – 11:00 Opening Remarks Session Chair

Duncan Onduru, Executive Director, CATA, United Kingdom

11:00 – 11:20 Equipping Tax Administrations for the Digital World: Lessons for Africa

Julia de Jong, Manager, Government Consultancy Department, IBFD, Netherlands

11:20 – 12:00 Panel Discussion

Julia de Jong

Carel Gericke, Group Head of Tax, MTN, South Africa

Yvonne Wafula, Data Warehouse and Business Intelligence Project Manager, Kenya Revenue Authority

Session 9: Tax Authorities' Powers of Enforcement and Round-up on African Tax Treaty Policy

12:00 – 12:10 Opening Remarks Session Chair

Babatunde Oladapo, Executive Secretary, WATAF, Nigeria

12:10 – 12:30 Exchange of Information: the African Perspective

Johanne Hague, Partner, Juristconsult Chambers, Mauritius

12:30 – 12:50 African Tax Treaty Policy: Shifting Winds or Status Quo

Craig West, University of Cape Town, South Africa

12:50 – 13:10 Questions and Discussion

13:20 Closing Ceremony

14:30 Optional Tours