



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, University of Cape Town, South Africa

09:15 – 09:45 Keynote Speech

TBC

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

Michael Lennard, Chief, International Tax Cooperation, FDO, United Nations, United States

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

TBC

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

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 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 – 16:00 Dispute Resolution through the Tax Courts: Lessons from India
Justice PP Bhatt, President of the Income Tax Appellate Tribunal (ITAT), India
- 16:00 – 16:30 Questions and Discussion
- 16:30 – 17:00 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 (TBC)

Taiwo Oyedele, PwC West Africa Tax Leader and President Impact Africa Foundation, Nigeria

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

10:00 – 10:15 Comparability Analysis and the Elusive Search for Comparables: A Case Study

Sébastien Gonnet, Transfer Pricing Economists for Development (TPED), France

10:15 – 10:30 Questions and Discussion

10:30 – 10:45 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, University of Cape Town, South Africa

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

10:45 – 11:00 Refreshments

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

11:00 – 11:10 Opening Remarks Session Chair

Chief Mark Anthony C. Dike (FCTI), Past President/Council Member, Chartered Institute of Taxation of Nigeria (CITN)

11:10 – 11:30 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

11:30 – 11:50 Taxation of Electronic Commerce Transactions

Aneesa Baig, Director, National Treasury, South Africa

11:50 – 12:10 Taxation of the Funds Industry in South Africa

Elandre Brandt, Head of Group Tax, Imperial Holdings Ltd

12:10 – 12:30 Taxation of Services and Electronic Commerce Transactions: Perspectives from the Rest of Africa

Sebastine Odimma, Head of Tax, Maersk Group Nigeria

12:30 – 13:00 Questions and Discussion

13:00 – 14:30 Lunch

Session 6: Investing in Africa

14:30 – 14:40 Opening Remarks Session Chair

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

14:40 – 15:30 Understanding the African Continental Free Trade Area (AfCFTA)

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Faizel Ismail, Adjunct Professor – UCT School of Economics, Consultant to the DTI (SA) on international trade and a Special Envoy on the AGOA

Panellist 2 (TBC)

15:30 – 16:00 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

16:00 – 16:20 Refreshments

Opening Remarks Session Chair

David J. Bakibinga, Makerere University, Uganda

16:20 – 16:40 Investing in Africa through Mauritius: the Tax Perspective
Rajesh Ramloll, Deputy Solicitor General, Mauritius

16:40 – 17:00 Tax Incentives and Domestic Resource Mobilization: Settling the Misconceptions
Annet Wanyana Oguttu, University of Pretoria, South Africa

17:00 – 17:20 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
TBC

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



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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: African Tax Authorities and their Powers of Enforcement

12:00 – 12:20 Opening Remarks Session Chair

Babatunde Oladapo, Executive Secretary, WATAF, Nigeria

12:20 – 12:40 Exchange of Information: the African Perspective

Johanne Hague, Partner, Juristconsult Chambers, Mauritius

12:40 – 13:00 Protecting Taxpayer Rights in the Era of Exchange of Information: the African Experience

Craig West, University of Cape Town, South Africa

13:00 – 13:20 Questions and Discussion

13:20 Closing Ceremony

14:30 Optional Tours