



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

09:15 – 09:45 Keynote Speech

09:45 – 10:30 Refreshments & Photo Session

Session 1: Recent Developments in International Taxation

10:30 – 10:40 Opening Remarks Session Chair

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

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

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

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

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

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

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
- 14:40 – 15:00 International Tax Structuring and Planning, Post-BEPS: Global Trends
- 15:00 – 15:20 International Tax Structuring and Planning, Post-BEPS: The African Perspective
- 15:20 – 15:40 Addressing Tax Avoidance through the Courts and Legislation: An Overview of Recent African Experiences
- 15:40 – 16:00 Dispute Resolution through the Tax Courts: Lessons from 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)
- 10:00 – 10:15 Comparability Analysis and the Elusive Search for Comparables: A Case Study
- 10:15 – 10:30 Questions and Discussion
- 10:30 – 10:45 Book Launch (Roy Rohatgi on International Taxation)**
- 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
- 11:10 – 11:30 Overview of South Africa's Tax Policy for the Services Industry: Challenges and Lessons
- 11:30 – 11:50 Taxation of Electronic Commerce Transactions
- 11:50 – 12:10 Taxation of the Funds Industry in South Africa
- 12:10 – 12:30 Taxation of Services and Electronic Commerce Transactions: Perspectives from the Rest of Africa
- 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
- 14:40 – 15:30 Understanding the African Continental Free Trade Area (AfCFTA)

- 15:30 – 16:00 The Winds from the East: A Tax Perspective on China's Foray into Africa
- 16:00 – 16:20 **Refreshments**
- 16:20 – 16:40 Investing in Africa through Mauritius: the Tax Perspective
- 16:40 – 17:00 Tax Incentives and Domestic Resource Mobilization: Settling the Misconceptions
- 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
- 09:10 – 09:30 Taxing the Digital Economy: Overview of Current Global State of Play
- 09:30 – 09:50 Taxing the Digital Economy: Lessons from India
- 09:50 – 10:10 Africa and the Digital Economy: Critical Points for Attention
- 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
- 11:00 – 11:20 Equipping Tax Administrations for the Digital World: Lessons for Africa
- 11:20 – 12:00 Panel Discussion

Session 9: African Tax Authorities and their Powers of Enforcement

- 12:00 – 12:20 Opening Remarks Session Chair
- 12:20 – 12:40 Exchange of Information: the African Perspective
- 12:40 – 13:00 Protecting Taxpayer Rights in the Era of Exchange of Information: the African Experience
- 13:00 – 13:20 Questions and Discussion
- 13:20 **Closing Ceremony**
- 14:30 **Optional Tours**