



IBFD **4th 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 New Business Models and International Tax Challenges
TBC
- 16:00 – 16:30 Afternoon Refreshments**
- 16:30 – 17:00 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 Chinyama 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), Immediate Past President of the 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 Tax and Investment Treaties: China's Pathway to Africa
TBC

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 will include a tax authority official and an industry expert - 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**