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# IBFD Africa Tax Symposium

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

**Safari Park Hotel, Nairobi, Kenya**

**29 – 31 May 2024**

## **Technical Programme**

All times shown are Kenyan time.

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.

## Introduction

The Africa Tax Symposium is the preeminent forum for discussions on international tax issues relevant to Africa. Unique among other African tax conferences, the Africa Tax Symposium takes a multi-dimensional approach, bringing together perspectives from policy, practice, administration, industry, and academia.

Now in its ninth year, the Africa Tax Symposium has established a reputation for high quality discussions from a rich field of acclaimed speakers. Attendees at the Africa Tax Symposium come from all over Africa, representing a global network of tax professionals and thought leaders.

The ninth Africa Tax Symposium takes place in Nairobi, Kenya, from 29 to 31 May 2024.

The theme of the Africa Tax Symposium is the same from year to year: 'Trends in International Taxation - An African Perspective'.

This evergreen theme encompasses the latest developments in the field of international tax, as well as the practical challenges faced by Governments and taxpayers in the application of domestic law and tax treaties. The theme also covers tax-related issues arising in related fields, such as in the areas of trade and investment. In addition, the theme encompasses broader issues such as domestic resource mobilisation, and global tax governance.

This year's Symposium offers rich discussions on the following sub-themes:

- Current multilateral developments (including initiatives by the OECD Inclusive Framework and the UN), and their impact on Africa.
- The implementation of the Global Minimum Tax, and its impact on African governments, businesses, and consumers;
- Tax issues arising from cross-border trade, with particular emphasis on tax treaties, transfer pricing, and VAT;
- Tax-related issues in the fields of trade and investment;
- Tax administration in Africa - past, present, and future;
- Domestic resource mobilisation - challenges, successes, and prospects;
- Global tax governance, and the potential for more meaningful African engagement.

In line with our Symposium's tradition, we will hold a special session, the 'Host Country Focus'. This session focuses on a pertinent issue of great relevance to the host country for the Symposium. This year's Host Country Focus will centre on effective dispute resolution in Kenya.

*Please see the following pages for the technical programme.*



### Pre-Symposium Events: Tuesday, 28 May 2024

14:00 – 17:00 **Arrival & Registration**

18:00 – 21:00 **Welcome Reception**

### Day 1: Wednesday, 29 May 2024

08:00 – 09:00 **Registration of Participants**

09:00 – 09:50 **Opening Ceremony**

**Welcome Addresses**

**Goodwill Messages**

**Keynote Speech**

09:50 – 10:30 **Photo Session & Tea Break**

**Session 1** **An Overview of the Current International Tax Landscape – Recent Developments and Emerging Issues**

10:30 – 12:00

12:00 – 13:30 **Lunch Break**

**Session 2** **Implementing the Global Minimum Tax: Challenges and Prospects for Africa**

13:30 – 15:00

15:00 – 15:30 **Tea Break**

**Session 3** **Tax Treaty Developments in Africa: Navigating Current Complexities**

15:30 – 17:00

17:00 – 17:10 **Day 1 Closing Remarks**

### Day 2: Thursday, 30 May 2024

09:00 – 09:05

**Opening Remarks**

**Session 4**

09:05 – 10:35

**Transfer Pricing in Africa: Recent Developments – Cases, Legislation, and Policy Issues**

10:35 – 11:05

**Tea Break**

**Session 5**

11:05 – 12:35

**VAT on Cross-Border Digital Trade: Overcoming Practical Hurdles in Africa**

12:35 – 14:00

**Lunch Break**

**Session 6**

14:00 – 15:30

**Trade and Investment in Africa: Opportunities, Obstacles, and Practical Perspectives**

15:30 – 16:00

**Tea Break**

**Session 7**

16:00 – 17:30

**Host Country Focus: Effective Dispute Prevention and Resolution in Kenya**

17:30 – 17:40

**Day 2 Closing Remarks**

19:30

**Symposium Gala Dinner**

- Dress Code: Evening Dress / Traditional African Dress

### Day 3: Friday, 31 May 2024

09:00 – 09:05

**Opening Remarks**

**Session 8**

09:05 – 10:35

**Building a Sustainable System for Domestic Resource Mobilisation**

10:35 – 11:05

**Tea Break**

**Special Address**

11:05 – 11:20

**Tax Administration in Africa – Past, Present, and Future**

**Session 9**

11:20 – 12:50

**Global Tax Governance: A Stronger Voice for Africa?**

12:50 – 13:30

**Closing Ceremony**

**Vote of Thanks**

**Closing Remarks by the Chair, IBFD Centre for Studies in African Taxation**

13:30

**Post-Symposium Activities**

- Lunch
- Collection of Attendance Certificates
- Tours (privately arranged)