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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 and beyond, 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** (1 hour)
09:00 – 09:50 **Opening Ceremony** (50 minutes)

Master of Ceremonies:

- **Wageni Kimani, HSC**
*Manager, Brand & External Communication,
Marketing and Communications Department,
Kenya Revenue Authority*

Welcome Address (10 minutes)

- **Belema Obuoforibo**
*Director, IBFD Knowledge Centre
Chair, Centre for Studies in African Taxation
Member, IBFD Executive Board*

Goodwill Message (5 minutes)

- **Prof. Dr. Victor van Kommer**
*Director, IBFD Capacity Building
Member, IBFD Executive Board*

Goodwill Message (5 minutes)

- **Jan Maarten Slagter**
Chief Executive Officer, IBFD

Welcome by CSAT Committee Member (5 minutes)

- **Christine Kahema Muthui**
*Founder and Director,
Alpha Tax and Business Advisory Services, Kenya
Member, CSAT External Advisory Committee*

Keynote Speech: Tax Administration in the Age of Globalisation (20 minutes)

- **Humphrey Wattanga**
*Commissioner General,
Kenya Revenue Authority*

09:50 – 10:30

Photo Session & Tea Break (40 minutes)

Session 1

10:30 – 12:00

An Overview of the Current International Tax Landscape – Recent Developments and Emerging Issues (1 hour 30 minutes)

Session Chair:

- **Belema Obuoforibo**
*Director, IBFD Knowledge Centre
Chair, Centre for Studies in African Taxation
Member, IBFD Executive Board*

Presentation:

- **Sabrine Marsit**
*Managing Senior,
Africa & the Middle East Knowledge Group, IBFD*

Panel:

- **Walter Andreoni**
Partner, Mercanti e Associati, Italy
- **Mary Baine**
*Deputy Executive Secretary,
African Tax Administration Forum (ATAF), South Africa*
- **Mathew Gbonjubola**
*Group Lead, Special Tax Operations Group,
Federal Inland Revenue Service, Nigeria
Co-Chair, UN Committee of Experts on International
Cooperation in Tax Matters*
- **Emily Muyaa**
*Chief, Capacity Development Unit,
UNDESA-FSDO, United Nations*
- **Andrew Harun Ogutu**
*Africa Tax Lead,
International Finance Corporation (IFC),
World Bank Group*

12:00 – 13:30

Lunch Break (1 hour 30 minutes)

Session 2

13:30 – 15:00

Implementing the Global Minimum Tax: Challenges and Prospects for Africa (1 hour 30 minutes)

Session Chair:

- **Nikki Oberholzer**
*Head of Tax,
Coca-Cola Beverages Africa, South Africa*

Presentation:

- **Carlos Gutiérrez Puente**
*Senior Principal Associate,
Capacity Building Department, IBFD*

Panel:

- **Abdul Muheet Chowdhary**
*Senior Programme Officer,
South Centre Tax Initiative,
South Centre, Switzerland*
- **Redempta Maira**
*Associate Director,
PricewaterhouseCoopers (PwC), Tanzania*
- **Kudzai Mataba**
*Tax and Investment Policy Expert,
IGF Mining, South Africa*
- **Sebastine Odimma**
*Head of Tax Controversy,
A.P. Moller-Maersk*

15:00 – 15:30

Tea Break (30 minutes)

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Session 3
15:30 – 17:00

Tax Treaty Developments in Africa: Navigating Current Complexities (1 hour 30 minutes)

Session Chair:

- **Prof. Dr. Johann Hattingh**
*Faculty of Law, University of Cape Town, South Africa
Chief Editor, Bulletin for International Taxation, IBFD
Member, CSAT External Advisory Committee*

Presentation:

- **Kehinde Kajesomo**
*Deputy Director,
Treaties & International Tax Policy Division,
Federal Inland Revenue Service (FIRS), Nigeria*

Panel:

- **Aisha Aize Isa**
*Manager, Centre for Studies in African Taxation
Managing Principal,
Africa & the Middle East Knowledge Group, IBFD*
- **Dieudonné Nzafashwanayo**
*Tax and Corporate Partner,
ENS Africa, Rwanda*
- **Prof. Dr. Zach Poug**
*Partner, International Tax and Transaction Services,
Ernst & Young, USA
Adjunct Law Professor, NYU School of Law*

17:00 – 17:05

Day 1 Closing Remarks (5 minutes)

- **Belema Obuoforibo**
*Director, IBFD Knowledge Centre
Chair, Centre for Studies in African Taxation
Member, IBFD Executive Board*

Spotlight:
17:05 – 17:25

The IBFD Tax Research Platform (20 minutes)

- **Tiziana Cantoni**
*Regional Account Manager,
Sales Department, IBFD*



Day 2: Thursday, 30 May 2024

09:00 – 09:05

Opening Remarks (5 minutes)

- **Belema Obuoforibo**
Director, IBFD Knowledge Centre
Chair, Centre for Studies in African Taxation
Member, IBFD Executive Board

Session 4

09:05 – 10:35

Transfer Pricing in Africa: Recent Developments – Cases, Legislation, and Policy Issues (1 hour 30 minutes)

Session Chair:

- **Monique van Herksen**
Partner, Tax and Transfer Pricing,
Simmons & Simmons, The Netherlands

Panel:

- **Michael Hewson**
Director, Graphene Economics, South Africa
Member, Transfer Pricing Economists for Development
- **Kalale Mambwe**
Project Manager,
Tax Inspectors Without Borders (TIWB),
OECD
- **Luis Nouel**
Manager,
Africa & the Middle East Knowledge Group, IBFD
- **Maari Sarr**
Tax Manager,
Gambia Revenue Authority

Spotlight:

10:35 – 10:40

The West African Union of Tax Institutes (WAUTI) (5 minutes)

- **George Kwatia**
President,
West African Union of Tax Institutes (WAUTI)

10:40 – 11:05

Tea Break (25 minutes)

Session 5
11:05 – 12:35

VAT on Cross-Border Digital Trade: Overcoming Practical Hurdles in Africa (1 hour 30 minutes)

Session Chair:

- **George Obell**
Chief Manager of Transfer Pricing Audits,
Kenya Revenue Authority

Presentation:

- **Yvette Nakibuule Wakabi**
Senior Associate,
Africa & the Middle East Knowledge Group, IBFD

Panel:

- **Kehinde Kajesomo**
Deputy Director,
Head, Treaties & International Tax Policy Division,
Federal Inland Revenue Service (FIRS), Nigeria
- **Martin Kisuu**
Founder,
Taxwise Africa Consulting, Kenya
- **Prof. Des Kruger**
Consultant,
Webber Wentzel Attorneys, South Africa
- **Emeka Nwankwo**
Acting Senior Manager,
Member Services,
African Tax Administration Forum (ATAF), South Africa
- **Caine Wanjau**
Co-founder,
Namari Technology, Kenya

12:35 – 14:00

Lunch Break (1 hour 25 minutes)

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Session 6
14:00 – 15:30

Trade and Investment in Africa: Opportunities, Obstacles, and Practical Perspectives (1 hour 30 minutes)

Session Chair:

- **Dr. Obiageli Ezekwesili**
Senior Economic Adviser, Africa Economic Development Policy Initiative (AEDPI), Nigeria
Founder and President, Human Capital Africa (HCA)
Founder and Board Chair, School of Politics Policy and Governance (SPPG)
Board Chair, Women Political Leaders (WPL)
Member, IBFD Board of Trustees

Speakers:

- **Prof. Jonathan Aremu**
Professor of International Economic Relations, Covenant University, Nigeria
- **Dr. Anna Jerzewska**
Founder and Director, Trade and Borders, United Kingdom
- **Nikki Oberholzer**
Head of Tax, Coca-Cola Beverages Africa, South Africa
- **Fabiola Ssebuyoya**
Partner, Bowmans Tanzania
- **Salifou Tiemtore**
Director, Customs Union and Taxation, Economic Community of West African States (ECOWAS), Nigeria
Member, CSAT External Advisory Committee

15:30 – 16:00

Tea Break (30 minutes)

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Session 7
16:00 – 17:30

Host Country Focus: Effective Dispute Prevention and Resolution in Kenya (1 hour 30 minutes)

Session Chair:

- **Lena Onyango**
*Partner,
Tax and Exchange Control,
Cliffe Dekker Hofmeyr (CDH), Kenya*

Speakers:

- **Titus Mukora**
*Partner,
PricewaterhouseCoopers (PwC), Kenya*
- **Jacinta Muriithi**
*Group Tax Manager,
Kenya Airways*
- **Daniel Ngumy**
*Partner, Head of Tax,
Anjarwalla & Khanna Advocates, Kenya*
- **CS. Rispah Simiyu FCCA EBS**
*Commissioner for Domestic Taxes,
Kenya Revenue Authority*

17:30 – 17:35

Day 2 Closing Remarks (5 minutes)

- **Belema Obuoforibo**
*Director, IBFD Knowledge Centre
Chair, Centre for Studies in African Taxation
Member, IBFD Executive Board*

19:30

Symposium Gala Dinner

- Dress Code: Evening Dress / Traditional African Dress

Day 3: Friday, 31 May 2024

09:00 – 09:05

Opening Remarks (5 minutes)

- **Belema Obuoforibo**
Director, IBFD Knowledge Centre
Chair, Centre for Studies in African Taxation
Member, IBFD Executive Board

Special Address: Tax Administration in Africa – Past, Present, and Future

09:05 – 09:20

(15 minutes)

- **Hon. Aboubacar Nacanabo**
Minister of Economy, Finance and Development,
Ministry of Finance, Burkina Faso

Session 8

09:20 – 10:50

Building a Sustainable System for Domestic Resource Mobilisation (1 hour 30 minutes)

Session Chair:

- **Dr. Esther A. P. Koisin**
Executive Director,
Commonwealth Association of Tax Administrators (CATA)

Speakers:

- **Laila Benchekroun**
Head of International Taxation and Cooperation Division,
General Tax Administration of Morocco
Member, CSAT External Advisory Committee
- **Prof. Dr. Victor van Kommer**
Director, IBFD Capacity Building
Member, IBFD Executive Board
- **Catherine Lemesle**
Secretary General,
Cercle Réflexion Échange Dirigeants Administrations Fiscales (CREDAF), France
- **Emily Muyaa**
Chief, Capacity Development Unit,
UNDESA-FSDO, United Nations
- **Babatunde Oladapo**
Executive Secretary,
West African Tax Administration Forum (WATAF), Nigeria

Spotlight:
10:50 – 10:55

The International Fiscal Association (IFA) (5 minutes)

- **Prof. Dr. Johann Hattingh**
*Faculty of Law, University of Cape Town, South Africa
Chief Editor, Bulletin for International Taxation, IBFD
Member, CSAT External Advisory Committee*
- **Dapo Ladimeji**
*President,
International Fiscal Association (IFA) Africa*

10:55 – 11:20

Tea Break (25 minutes)

Presentation:
11:20 – 11:35

The Global Tax Landscape (15 minutes)

- **Dr. Achim Pross**
*Deputy Director,
Centre for Tax Policy and Administration (CTPA),
OECD*

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Session 9
11:35 – 13:05

Global Tax Governance: A Stronger Voice for Africa?
(1 hour 30 minutes)

Session Chair:

- **Dr. Mugambi Mwirigi**
*Commissioner,
Kenya School of Revenue Administration,
Kenya Revenue Authority*

Presentation:

- **Emmanuel Eze**
*Senior Advisor International Taxation,
African Tax Administration Forum (ATAF), South Africa*

Panel:

- **Christine Kahema Muthui**
*Founder and Director,
Alpha Tax and Business Advisory Services, Kenya
Member, CSAT External Advisory Committee*
- **Prof. Annet Oguttu**
*Professor of Taxation,
Director of the African Institute,
University of Pretoria, South Africa*
- **Duncan Onduru**
*Independent Tax Consultant,
UNDP/OECD Roster Expert,
Tax Inspectors Without Borders (TIWB) Initiative*
- **Hon. Irene Ovonji-Odida**
*Commissioner,
Independent Commission for the Reform of International Corporate
Taxation (ICRICT)*
- **Dr. Achim Pross**
*Deputy Director,
Centre for Tax Policy and Administration (CTPA),
OECD*

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13:05 – 13:30

Closing Ceremony (25 minutes)

Vote of Thanks (10 minutes)

Closing Remarks (15 minutes)

- **Prof. Dr. Victor van Kommer**
*Director, IBFD Capacity Building
Member, IBFD Executive Board*

- **Belema Obuoforibo**
*Director, IBFD Knowledge Centre
Chair, Centre for Studies in African Taxation
Member, IBFD Executive Board*

- **Jan Maarten Slagter**
Chief Executive Officer, IBFD

13:30

Post-Symposium Activities

- Lunch

- Collection of Attendance Certificates

- Tours (Privately arranged)

End of Programme