

# 2016 Africa Tax Dialogue

15-17 November 2016

Lagoon Beach Hotel

Cape Town, South Africa

## *Striking the Tax Balance: Domestic Revenue Mobilization and Investment Climate*

### Agenda

Tuesday, 15 November	
19:00-21:00	<p><b>Welcome Cocktail Reception</b></p> <p><u>Speakers:</u></p> <ul style="list-style-type: none"><li>• The Honourable Kipyego Cheluget, Assistant Secretary General (Programmes), Common Market for Eastern and Southern Africa (COMESA)</li><li>• Mr. Duncan Onduru, Executive Director, The Commonwealth Association of Tax Administrators (CATA)</li><li>• Mr. Daniel Witt, President, International Tax and Investment Center</li></ul>

<b>Wednesday, 16 November</b>	
08:00-08:30	<b>Registration</b>
08:30-09:30	<p><b>Opening Ceremony</b></p> <p><u>Welcome Remarks</u></p> <ul style="list-style-type: none"> <li>• Mr. Duncan Onduru</li> <li>• The Honourable Kipyego Cheluget</li> <li>• Mr. Daniel Witt</li> <li>• Prof. Sijbren Cnossen, University of Pretoria</li> </ul> <p><b>Group Photo</b></p>
09:30-10:30	<p><b>Regional Economic Outlook</b></p> <p><i>The region's medium-term prospects for economic growth remain favourable but the sharp decline in commodity prices, tighter financing conditions, and a severe drought in southern and eastern Africa imply that many countries need to reset their policies. This session will discuss the adjustments in fiscal and monetary policies that are required and the contours of the economic diversification that should be pursued.</i></p> <p><u>Moderator:</u> Mr. Daniel Witt, President, International Tax and Investment Center</p> <p><u>Speakers:</u></p> <ul style="list-style-type: none"> <li>• His Excellency Mukhisa Kituyi, Secretary-General, United Nations Conference on Trade and Development (UNCTAD) <b>The Role of Business Investment to Deliver on the Post-2015 Development Agenda</b></li> <li>• Prof. Estian Calitz, Department of Economics, Stellenbosch University <b>Regional Economic Outlook</b></li> </ul>
10:30-11:00	<b>Coffee Break</b>

11:00-12:00	<p><b>The Davis Tax Committee – Where Are We and What Lies Ahead?</b></p> <p><i>This session will discuss the findings of the Davis Tax Committee, which was formed in July of 2013 to inquire into the role of the South African tax system in the promotion of inclusive economic growth, employment creation, development, and fiscal sustainability. International tax trends, principles, and practices will serve as lodestars.</i></p> <p><u>Moderator:</u> Prof. Sijbren Cossen</p> <p><u>Speaker:</u> Judge Dennis Davis, Chairman of the Davis Tax Committee, Department of Commercial Law, University of Cape Town</p>
12:00-13:00	<p><b>Panel Discussion</b></p> <p><u>Panel Members:</u></p> <ul style="list-style-type: none"> <li>• Mr. Lawrence Kiiza, Director of Economic Affairs, Planning and Economic Development, Uganda</li> <li>• Mr. Matt Landy, Vice President, Head of International Tax, Statoil</li> <li>• Ms. Patience Siame, Assistant-Commissioner, Zambia Revenue Authority</li> </ul>
13:00-14:00	<p><b>Lunch</b></p>
14:00-15:30	<p><b>Taxing Corporations – BEPS and International Aspects</b></p> <p><i>This session will examine international developments in corporate taxation. As globalization advances, it becomes increasingly difficult to tax corporations on a source basis. What are the alternatives and are they viable in developing countries? In addition, several measures are being taken or contemplated to prevent base erosion and profit sharing (BEPS). What is the progress so far and are the proposed measures good or bad for business?</i></p> <p><u>Moderator:</u> Mr. Cecil Morden, Chief Director of Economic Tax Analysis, National Treasury, South Africa</p> <p><u>Speakers:</u></p> <ul style="list-style-type: none"> <li>• Prof. Sijbren Cossen <b>Perspectives on the Corporation Tax</b></li> <li>• Prof. Lee Burns, Sydney University <b>BEPS and Its Implications for African Countries</b></li> </ul>

15:30-16:30	<b>Panel Discussion</b> <u>Panel Members:</u> <ul style="list-style-type: none"><li>• Ms. Troopti Desai, Regional Tax Leader, General Electric Company</li><li>• Ms. Monia Naoumi, International Bureau for Fiscal Documentation, MENA Region</li></ul>
16:30	<b>Adjourn for the Day</b>

## Thursday, 17 November

09:00-10:00

**Five Practical Workshops:** Participants choose one workshop to attend. A coffee break will be held from 10:00-10:30. Following the coffee break, each moderator will report the workshop's conclusion/consensus to the plenary session.

<b>SADC Excise Tax Guidelines</b>	<b>Effective Marginal Tax Rates</b>	<b>VAT Compliance Gap</b>	<b>Taxation of E-commerce</b>	<b>Carbon Taxation</b>
<p><u>Moderator:</u> Ms. Helena Mumdzjana, Trade Policy Manager, Scotch Whisky Association</p> <p><u>Speaker:</u> Mr. David Hollinrake, Senior Advisor, SADC</p> <p><u>Discussant:</u> Ms. Liz Allen, UK Board of Revenue</p>	<p><u>Moderator:</u> Mr. Lawrence Kiiza, Director Economic Affairs, Ministry of Finance, Uganda</p> <p><u>Speaker:</u> Prof. Ada Jansen, Stellenbosch University</p> <p><u>Discussant:</u> Prof. Estian Calitz</p>	<p><u>Moderator:</u> Mr. Dumisani Masilela, Commissioner-General, Swaziland, Revenue Authority</p> <p><u>Speaker:</u> Dr. Marius van Oordt, African Tax Institute, University of Pretoria</p> <p><u>Discussant:</u> Mr. Claudio Paulino dos Santos, Head of Large Taxpayer Unit, Administracao Geral Tributaria, Angola</p>	<p><u>Speaker:</u> Prof. Lee Burns</p> <p><u>Discussant:</u> Mr. Marcos Miguel, Head of Legal Department, Mozambique Revenue Authority</p>	<p><u>Moderator:</u> Mr. Edna Silveira Caposso, Directora, Direccao de Tributacao Especial, Angola</p> <p><u>Speaker:</u> Mr. Cecil Morden</p> <p><u>Discussant:</u> Josph Gana Zanyine, Director Revenue Enhancement, Ministry of Finance, Cameroon</p>

10:00-10:30	<b>Coffee Break</b>
10:30-12:00	<b>Plenary Session</b> <i>Moderators will report back to the full conference on findings and conclusions from their breakout sessions</i>  <u>Moderators:</u> <ul style="list-style-type: none"><li>• Prof. Sijbren Cnossen</li><li>• Mr. Cecil Morden</li></ul>
12:00-13:00	<b>Lunch</b>

13:00-14:30	<b>Parallel Sessions</b> (panel discussion 14:30 -14:30)
<p><b>Retirement Savings</b></p> <p><i>One of the most significant trends across the globe is the continuing increase in human longevity. This means that retirement savings will have to be spread over a longer period if the retirement age is not increased. To facilitate the longer spread, the SA government has introduced a 27.5% tax deduction, provided that provident fund members limit the lump sum at the time of retirement to one-third, with the rest to be annuitized. This should encourage saving for retirement and reduce old-age poverty. This session will examine the issues and discuss alternative ways of organizing, safeguarding and fostering retirement savings.</i></p> <p><u>Moderator:</u> Prof. Sijbren Cossen</p> <p><u>Speakers:</u></p> <ul style="list-style-type: none"> <li>• Prof. Lee Burns</li> <li>• Mr. Peter Stephan, Senior Policy Advisor, Association of Savings &amp; Investment (ASISA)</li> </ul> <p><u>Panel Discussion:</u></p> <ul style="list-style-type: none"> <li>• Prof. Ada Jansen</li> <li>• Mr. Lawrence Kiiza</li> </ul>	<p><b>Taxation of Mining, Oil, and Gas</b></p> <p><i>As a recent IMF report for the Davis Committee notes mining has historically been the mainstay of the South African economy. Mineral exports remain the principal contributor to foreign exchange earnings on the current account. Further, oil and gas exploration shows promise. This session will examine the fiscal regime with respect to the development of extractive industries in South Africa. The national goal of economic and social transformation in favour of Historically Disadvantaged South Africans has a major impact on the mining sector.</i></p> <p><u>Moderator:</u> Mr. Daniel Witt</p> <p><u>Speakers:</u></p> <ul style="list-style-type: none"> <li>• Ms. Alpa Shah, International Monetary Fund</li> <li>• Mr. Matt Landy</li> </ul> <p><u>Panel Discussion:</u></p> <ul style="list-style-type: none"> <li>• Mr. Edna Silveira Caposso</li> <li>• Mr. Joseph Gana Zanyine, Director of Revenue Enhancement, Ministry of Finance, Cameroon</li> </ul>
14:30-15:00	<b>Coffee Break</b>

15:00-16:15	<p><b>Taxing Consumption</b></p> <p><i>Several African countries have to increase their tax revenues to finance human and economic development. Increasing consumption taxes is preferable to increasing income taxes. Accordingly, the VAT base has to be broadened by removing VAT exemptions and zero rates on domestic goods. Kenya and Tanzania are leading the way.</i></p> <p><u>Moderators:</u> Mr. Duncan Onduru</p> <p><u>Speakers:</u></p> <ul style="list-style-type: none"> <li>• Mr. Cecil Morden, <b>VAT Treatment of Merit Goods and Services</b></li> <li>• Prof. Sijbren Cossen, <b>Five Lessons from European VAT Experience</b></li> </ul>
16:15-17:00	<p><b>Panel Discussion</b></p> <p><u>Panel Members:</u></p> <ul style="list-style-type: none"> <li>• Mr. David Hollinrake</li> <li>• Mr. Joseph Gana Zanyine</li> </ul>
17:00 – 17:30	<p><b>Farewell Comments</b></p> <ul style="list-style-type: none"> <li>• Mr. Daniel Witt</li> <li>• Prof. Sijbren Cossen</li> <li>• The Honourable Kipyego Cheluget</li> </ul>