2nd ATRN CONGRESS
05-07 September 2016
Mahé, Seychelles
Our vision
To be the platform of choice for African Tax Research.

Our mission
Facilitate African capacity for credible research in tax policy, administration, law and leadership.
The African Tax Research Network (ATRN) is hosted by the African Tax Administration Forum (ATAF).

The 2\textsuperscript{nd} African Tax Research Network (ATRN) Congress is organized in partnership with the Seychelles Revenue Commission (SRC) and the University of Seychelles (UNISEY) on the main island of Mahé in the Seychelles.
The African Tax Research Network (ATRN) welcomes you to its second ATRN Congress organized in partnership with the Seychelles Revenue Commission (SRC) and the University of Seychelles (UNISEY) on the main island of Mahé in the Seychelles.

The concept of an African Tax Research Network (ATRN) started out as a vision, born out of the recognition of the need for credible academic research on Taxation in Africa. The establishment of the African Tax Research Network (ATRN) was also the result of the need to identify potential synergies and linkage areas between academia, tax officials and tax practitioners in the context of low technical capacity for tax research on the continent.

In facilitating the development of African capacity for credible research and thought leadership in tax policy, administration, law and leadership, the access to tax administrative and economic data would be a critical source of information and crucial for research and analysis by government, academia and researchers in the private sector. In addition, tax administrative data, research and analysis as well as the improvement in the measurement of key economic variables, would be immensely useful to policy and decision makers to inform tax policy formulation and implementation and the performance of tax administrations in Africa.

We are excited by the overwhelming responses and the academic contributions - your intellectual energy and labour - which kept pouring in long after the extension of the first deadline of the call for papers.
We look forward to three days of delivering into this year’s theme – Financing sustainable development in Africa, identifying untapped and underutilized sources of revenue – at the end of which we will have deeper knowledge, exhausted by wrestling with the issues that will be made visible. We hope to leave this beautiful island refreshed and armed with new knowledge to identify untapped and underutilized sources of revenue in Africa, necessary to finance our own development agenda.

It is our hope that the ATRN will become a platform for the exchange of ideas, a repository of knowledge and the launching pad of a better future for the people of the African Continent.

Dr Nara Monkam
ATRN Chairperson
ATAF Director Research
I am pleased to welcome you to the second annual ATRN conference in the Seychelles. After the success of the inaugural conference in Cape Town last year, the response to the call for papers this year was tremendous.

As primary host of the ATRN, we in ATAF see a great future for this network. The importance of knowledge production, analysis and thought leadership is tax on the African Continent is important for its broader economic and social-political stability. Investing in research, building capacity in research and developing thought leaders in African taxation is a key outcome of this Network and ATAF is proud of the progress it is making.

In addition to the research papers to be presented, I also look forward to the series of policy panels that will discuss a range of tax policy and administration issues such as untapped sources of taxation and cooperative compliance.

We also look forward to the first Annual General Meeting of the Network and the election of the ATRN Advisory Board want to, and encourage, participants to enroll for membership.

As we enjoy the hospitality of the Seychelles Revenue Commission and the University of Seychelles, I wish you a great conference!

Logan Wort
ATAF Executive Secretary
The African Tax Administration Forum (ATAF) is the premier tax organisation for African countries. ATAF has committed itself to building capable revenue authorities while strengthening the African position on international tax matters and becoming the voice for Africa in the context of the global tax agenda. The growing number of ATAF member countries (38 at present) attests to members’ commitment and confidence in this regional tax organisation.

ATAF offers a range of tax technical services to its members in pursuit of greater revenue mobilization, tax administration efficiencies and good tax policy and legislation. It does this through the provision of technical assistance, research, and an educational programme consisting of online, academic and seminar courses in taxation.

ATAF serves as the African voice in global tax matters and has led the African input into the OECD BEPS process. ATAF places great value to our relationship with civil society organizations and organized taxpayer formations.

ATAF is pleased to be the founder and host of the ATRN and will continue to be its Secretariat.

Mr Happias Kuzvinzwa  
Acting Commissioner General of Zimbabwe Revenue Authority,  
Chairman of the ATAF Council
It is with great pleasure, that the Seychelles Revenue Commission (SRC), the African Tax Administration Forum (ATAF) and African Tax Research Network (ATRN) together with the University of Seychelles (UNISEY) welcome participants to the 2nd Annual African Tax Research Network Congress in Seychelles, being held on the beautiful main island of Mahé.

The theme of this year’s Annual Congress is “Financing sustainable development in Africa: Identifying untapped and underutilized sources of revenue” which encompasses the need to apply African knowledge, experience and expertise to find measures to support the development and advancement of African economies.

As the platform of choice for African tax research and policy debate, the Congress aims to encourage and enable knowledge sharing and the broadening of professional networks. For the duration of the Congress participants will benefit from exposure to a range of perspectives from taxation academic researchers, taxation administrators, practitioners and other stakeholders. The Congress presents opportunity for each of us to contribute to and enrich the concepts brought forward through discussion and feedback.

SRC representatives look forward to interacting with you at the 2nd ATRN Annual Congress and we hope that participants not only embrace the knowledge and experience shared but also find time to explore and relish one of the world’s most exotic and pristine locations - the Seychelles archipelago.

Alison Lister
Deputy Commissioner
On behalf of the University of Seychelles, I am delighted to welcome you all to the Seychelles, host of the 2nd Annual African Tax Research Network (ATRN) Congress taking place under the theme “Financing Sustainable Development in Africa: identifying untapped and underutilized sources of revenue”.

The Congress will provide a forum for you, not only to gain invaluable knowledge, but it will also provide you with unique and incomparable networking opportunities. This is an occasion for the tax world to gain truly meaningful, extremely interesting and practical knowledge on tax topics, all the while being in beautiful Seychelles. Our islands will enchant you with the friendliness of its people who speaks three national languages Creole, French and English. The breathtaking beauty, turquoise lagoons, and soft sand beaches can be enjoyed from your hotel room to the conference venue during your stay. You are privileged to enjoy the Seychelles Experience - nothing less than the perfect cocktail of luxury, serenity, and bliss!

This year’s congress has been made possible through strong partnership between the African Tax Research Network, the African Tax Administration Forum, the Seychelles Revenue Commission and the University of Seychelles, a partnership which will undoubtedly contribute to your incredibly successful congress experience!
We welcome you to the Seychelles.

Shella Mohideen
Dean
Faculty of Enterprise and Professional Development
• ATRN Interim Board
• ATRN Scientific Committee Members
• 2016 ATRN Congress Programme
• How to use QR codes
• Instructions to Tweet and post on Facebook
• Networking Events
• ATRN Sponsors
• General Information
• ATAF Development Partners
The ATRN Interim Board is the prime decision-making body of the ATRN. The underlying objective of decision-making by the ATRN Interim Board is to translate decisions into action and to pursue the long-term interests of the Network and its stakeholders. It is also the prime responsibility of the ATRN Interim Board to determine the general policies of the Network and to monitor its operations.

The ATRN Interim Board consists of:
1. Estian Calitz (Emeritus Professor of Economics Stellenbosch University, ZA)
2. John Chakasikwa (Zimbabwe Revenue Authority, ZW)
3. Eloi Diarra (University Rouen, FR)
4. Nara Monkam (ATRN Interim Board Chair/ATAF, CM)
5. Agnes Kanyangeyo (Rwanda Revenue Authority, RW)
6. Nicaisse Mede (Centre d’Etudes et de Recherches en Administration et Finances (CERAf), BJ)
7. Savior Mwambwa (Action Aid International, SA)
8. Abdoulaye Niane (University of Bambey in Dakar, SN)
9. Annet Oguttu (University of South Africa, ZA)
10. Attiya Waris (University of Nairobi, KE)
The objectives of the ATRN are to:

- Build an independent network of academics, policy makers, tax administrators and independent tax researchers
- Promote links between tax researchers, policy makers and other stakeholders
- Generate research results for use by policymakers and tax administrators
- Influence the African and global tax research agenda
The Scientific Committee reviews the papers submitted for the Annual Congress and the ATRN Working Paper Series and Policy Briefs in a double-blind review process to ensure the selection of papers of high quality and reflective of diversity, originality, and state-of-the-art research methodologies.

The ATRN Working Paper Series and Policy Briefs is an outcome of the ATRN Annual Congress. Full papers presented at the Congress will be revised by the authors after the congress and submitted to the Scientific Committee at a date to be determined. The Scientific Committee members will then peer-review the papers (in a double-blind procedure) and send the final accepted version for publication either in the ATRN Working Paper Series or the ATRN Policy Briefs.
2016 ATRN SCIENTIFIC COMMITTEE MEMBERS

1. Tomas Balco (Ministry of Finance, SK)
2. Zie Ballo (Université de Cocody-Abidjan, CI)
3. Jean-François Brun (University of Auvergne, FR)
4. Estian Calitz (Emeritus Professor of Economics Stellenbosch University, ZA)
5. John Chakasikwa (Zimbabwe Revenue Authority, ZW)
6. Eloi Diarra (University Rouen, FR)
7. Souleymane Diarra (West African Economic and Monetary Union’s Commission, BF)
8. Mike Durst (International Centre for Tax and Development, UK)
9. Ted Keen (Ernst & Young LLP, Economist)
10. Jan Isaksen (Chr. Michelsen Institute, NO)
11. Nalukwago Milly Isingoma (Uganda Revenue Authority, UGA)
12. Ada Jansen (Stellenbosch University, ZA)
13. Samuel S. Jibao (Center for Economic Research and Capacity Building, SL)
14. William McCluskey (African Tax Institute, UK)
15. Matthew Marcus (South African Revenue Service, ZA)
16. Giulia Mascagni (Institute of Development Studies, UK)
17. Nicaisse Mede (CERAF, BJ)
2016 ATRN SCIENTIFIC COMMITTEE MEMBERS

18. Savior Mwambwa (Action Aid International, SA)
19. Abdoulaye Niane (University of Bambey in Dakar, SN)
20. Annet Oguttu (University of South Africa, ZA)
21. Sol Piciotto (Emeritus Professor of Law, Lancaster University, UK)
22. Christiane Schuppert (Gesellschaft für Technische Zusammenarbeit (GIZ), DE)
23. Wynnona Steyn (South African Revenue Service, ZA)
24. Attiya Waris (University of Nairobi, KE)
25. Stephanus Van Zyl (University of South Africa, ZA)
26. Tracy Gutuza (University of Cape Town, ZA)
27. Rota-Graziosi Gregoire (CERDI-CNRS, University of Auvergne, FR)
28. Vera Mshana (Open Society Institute, US)
29. Judy Mbugua (Kenya Revenue Services, KE)
30. Tobias Fleckenstein (GIZ, DE)
31. Gargouri Slim (Chartered Accountant, TU)
32. Ezera Madzivanyika (Zimbabwe Revenue Authority, ZW)
33. Eutycus Makau (Kenya Revenue Authority, KE)
34. Nara Monkam (ATAF - Director of Research, CA)
35. Marius van Oordt (African Tax Institute, ZA)
2016 ATRN SCIENTIFIC COMMITTEE MEMBERS

36. Gael Raballand (World Bank, FR)
37. Evan Blecher (World Health Organization, SW)
38. Bhavish Jugurnath (University of Mauritius, MA)
39. Barbara Dutzler (GIZ, AU)
40. Abiodun Adewale Adegboye (Obafemi Awolowo University, NI)
41. Ralf Uhl (ATAF, DE)
42. Lee Corrick (ATAF, UK)
43. Mamiky Leolo (South African Revenue Service, ZA)
44. Tracey Brooks (ATAF, UK)
45. Maurice Ochieng (GIZ, KE)

Thanks to the ATRN Scientific Committee for reviewing all full papers submitted for the Annual Congress and for ensuring the selection of papers of high quality and reflective of diversity, originality, and state-of-the-art research methodologies.
Please visit the ATRN website for the latest agenda
HOW TO USE QR CODES

Please go to your respective Apple App store or Play store for Android.

- Search for QR code scanner
- You can download any version
  For example: QR Code Reader and Scanner by ShopSavvy, Inc.
- Download and install the application
- Open the application
- Point the camera and make sure the code falls within the white square.
INSTRUCTIONS TO TWEET AND POST ON FACEBOOK

How to Tweet:

- Open the Twitter application on your phone
- Tap on the Tweet compose icon
- Enter your message, and include #ATRN2016 and @ataftax in your tweet
- Make sure your tweet is less than 140 characters
- Tap Tweet
- A notification will appear in the status bar on your device and will go away once the Tweet is successfully sent.

How to post a status update on Facebook:

- Type your status update in the share menu on your Timeline or at the top of your News Feed
- You can also:
  a. tag friends
  b. pick a date for the story
  c. add how you’re feeling or what you’re doing
  d. add a location
  e. add a photo
  f. Select an audience for your post
- Add #ATRN2016 and @ataftax to your status
- Click Post.
POLICY PANELS - DESROCHES

5 Sept 2016 - POLICY PANEL 1: Taxation of “Untapped” Sectors
This is will include the following sectors: telecommunications, E-commerce, and immovable Property.

Telecoms and e-commerce are both potentially major revenue sources for central government. A major issue in telecoms taxation is the extent to which governments decide to levy the equivalent of excise taxes on telecoms. Difficulties of taxing these two sectors through corporate income taxes should be raised. There is a very good case for this as the sector is dominated by very large regional companies that have a very high capacity to avoid corporate income tax. Furthermore, the practical issues – taxing intangible digital events that cross borders – are very similar in telecoms and e-commerce.

Property tax is potentially a major revenue source for local government. A number of revenue administration in Africa are now beginning to get involved in collecting property tax. In a context of sluggish political will, how do we begin to unlock the potential of property taxation in Africa? What tools to provide tax administrations to allow for a gradual increase the property tax collection? How to place property taxation in the political/public agenda like BEPS for example? The forthcoming African Property Tax Initiative will also be discussed.
6 Sept 2016 - POLICY PANEL 2: Sustainable Economic Growth through Co-operative Compliance

An in-depth panel discussion on the relevance and sustainability of co-operative compliance models for tax in African countries. Mutual transparency, justified trust and better understanding of taxpayer businesses and risk profile lay at the root of cooperative compliance.

Although the concept is appealing to all parties involved, there are several caveats when it comes to implementation. Mistrust exists between the society and tax world which leads to a repressive, secretive and burdensome environment. How to build trust among various stakeholders and what is the basis of a truth-based relationship or system? The panel will discuss avenues for an African co-operative compliance approach based on co-operation, transparency and truth that will facilitate economic growth for the continent.
7 Sept 2016 - POLICY PANEL 3: Taxation of High Net Worth Individuals

The following questions, among others, will be addressed:

What are the planning arrangements made by high net worth individuals who are trying to hide income in off-shore structures (public benefit organizations, capital gains tax, Trust funds, Directors avoidance schemes, source (taxation of all income sourced in the country) versus residence (taxation of worldwide income of the resident, 183-day rule) taxation, etc.)?

Is there evidence that many HNWIs in Africa feel so little pressure to pay taxes that they would not even feel any need to go offshore? Are African tax administrations able to deal with these offshore issues? What tool who they be given to begin tackling these issues?

How are OECD revenue administrations dealing with the issue?

Outcome of the Panama Papers?

Initiatives put in place to identify Risk and enforce compliance of HNWI?
For full speakers' profiles, please visit the ATRN website.
Monday, 5 September - Session A 11:30 - 12:30

**ROOM 1: Desroches**
- **Research Session 1: Taxation of the Informal Sector**
  - Chair: Prof. William McCluskey

1. Discussant: (Abiodun Adewale Adegboye)
2. The use of Geo-Spatial Mapping in Identifying Untapped and Underutilised Sources of Revenue in Properties and the Informal Sector (Okongo Kimari Orlale)

**ROOM 2: Alphonse**
- **Research Session 2: International Taxation**
  - Chair: Mr. Anthony Dzadzra

1. Discussant: (Emily Muyaa)
2. The Tax Revenue Implication of Trade Liberalisation in Sub-Saharan Africa: Some New Evidence. (Lanre Kassim)
Monday, 5 September - Session A 11:30 - 12:30

ROOM 3: Marie Louise
Research Session 3: Environmental and Excise Taxation
Chair: Dr. Attiya Waris

1. Discussant: (Evan Blecher)
2. The Economic Implications of a Tax on Sugar-sweetened Beverages in South Africa (Ada Jansen)

ROOM 4: Crew Lounge
Research Session 4: Tax Equity and Efficiency
Chair: Prof. Estian Calitz

1. Discussant: (Ifeanychukwa Azuka Aniyie)
2. Revenue Neutral Shifts on Broad Composition of Taxes (Olisaemeka Nnamdi Achime)
Monday, 5 September - Session B 13:30 - 15:30

**ROOM 1: Desroches**

**Research Session 5: Taxation of Specific Industries**

*Chair: Mr. Andrew Chege*

1. Discussant: (Clement Migai)
2. Effective Taxation of the Telecommunication Industry in Kenya (Mercy Mbovi Mbithi)
3. Discussant: (Judy W. Mbugua)
4. Taxation of Life Insurance Companies: A Case of Kenya in Comparison with the United Kingdom (Joyce Ndeda)

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**ROOM 2: Alphonse**

**Research Session 6: Taxation of the Digital Economy**

*Chair: Prof. Mede-Zinsou Kouame Nicaise*

1. Discussant: (Binassoua Aymar)
2. Fiscalisation de l’Économie Numérique en Afrique: nouvelles sources de revenus (Zoniaina Rakotomalala)
3. Discussant: (Mustapha Ndajiwo)
4. E-Commerce: A need for Tax Authorities to Adapt (Mosibudi Makomane & Winile Ngobeni)
Monday, 5 September - Session B 13:30 - 15:30

**ROOM 3: Marie Louise**

Research Session 7: Tax Equity and Efficiency
Chair: Dr. Giulia Mascagni

1. Discussant: (Pauline Mwangi)
2. An Evaluation of the Progressivity of the Taxes on Salaries and Wages in Cameroon (Ebune Bertrand Njuma)
3. Discussant: (Stephanus Van Zyl)

**ROOM 4: Crew Lounge**

Research Session 8: Tax Revenue Mobilization
Chair: Mr Anthony Dzadzra

1. Discussant: (Wangi Mwaniki)
2. Tax Mobilization in Sub-Saharan Africa: The Impact of Tax and Business Law Reforms (Arnaud Bourgain & Luisito Bertinelli)
3. Discussant: (Nimmo Elmi)
4. Revenue Mobilization for the Post-2015 Development Agenda in Africa: Past Lesson’s and Future Projections (Damacrine Masira)
Monday, 5 September - Session C 16:00 - 17:00

ROOM 1: Desroches

- Research Session 9: Transfer Pricing
  - Chair: Prof Annet Oguttu

1. Discussant: (Victoria Masinde)
2. The Effect of a Change in South Africa’s Transfer Pricing Rules on Corporate Tax Planning (Joshua Stadler)
3. Discussant: (Wangui Mwaniki)

ROOM 2: Alphonse

- Research Session 10: Environmental and Excise Taxation
  - Chair: Prof. Ada Jansen

1. Discussant: (Attiya Waris)
2. Impact on Tax Revenues, Inequality and Outdoor Air Pollution of Excise Act 2015: The case of motor vehicles imports (Benard Kirui)
3. Discussant: (Stephanus van Zyl)
4. Environmental Taxes and Sustainable Industrialization: Some Policy Implications for Sub-Saharan Africa. (Seydou Boulibaly)
Monday, 5 September - Session C 16:00 - 17:00

ROOM 3: Marie Louise
Research Session 11: International Taxation
Chair: Ms. Vera Mshana

1. Discussant: (Traore Nohoua)
2. L’Apprehension de L’Illicite en Droit Fiscal Ouest-Africain (Binassoua Yehoussi)
3. Discussant: (Okongo Kimari Orlale)
4. Taxation Policies on Capital Flight in Kenya (Nancy Chepkorir Kiget)

ROOM 4: Crew Lounge
Research Session 12: Fiscal Institutions and Institutional quality
Chair: Mr. Mohamed Sultan

1. Discussant: (Eelco van der Enden)
2. Assessing the Role of Institutional Quality in Tax Revenue Mobilizations in Africa (Abiodun Adewale Adegboye)
3. Discussant: (Arnaud Bourgain)
4. Inter-Agency Cooperation and Illicit Financial Flows in Africa (Alicja Majdanska)
**Tuesday, 6 September - Session A 10:30 - 12:30**

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<td><strong>Research Session 13: Tax Compliance Experiments</strong></td>
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<tr>
<td><em>Chair: Prof. Andrew Chegue</em></td>
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<tr>
<td>1. Tax Compliance in Rwanda (Nara Monkm (ATAF) Giulia Mascagni (ICTD) Denis Mukama (RRA))</td>
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<td><strong>Research Session 14: Tax Policy</strong></td>
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<td><em>Chair: Dr. Attiya Waris</em></td>
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<td>1. Discussant: (Lanre Kassim)</td>
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<td>2. Building a ‘trust based truth’ Tax Environment in African Countries (Eelco van der Enden)</td>
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<td>3. Discussant: (Steve Macey)</td>
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<td>4. The Retrospective Amendments to Tax Legislation and the Taxpayer’s Right to Property and Economic Freedom (Stephanus Van Zyl)</td>
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</table>
ROOM 3: Marie Louise
Research Session 15: Tax Administration
Chair: Dr. Jalia Kangave

1. Discussant: (Anne Nyaga)
2. VAT on Mobile Phone Handsets – The Cases of Kenya and Rwanda (Alasdair Mackintosh)
3. Discussant: (Evelyne Sylvester Mwanbije)
4. Effect of Electronic Fiscal Devices on VAT Collection in Tanzania (Andrew G Chege)

ROOM 4: Crew Lounge
Research Session 16: Mineral Resource Taxation
Chair: Prof. Solomon Picciotto

1. Discussant: (Randall Carolissen)
2. Product Sharing Contracts (Judy W. Mbugua)
3. Discussant: (Zie Ballo)
Tuesday, 6 September - Session B 13:30 - 15:30

ROOM 1: Desroches
Research Session 17: Tax Administration
Chair: Mr. Randall Carolissen

1. Discussant: (Annet Oguttu)
2. Recruitment and Registration of Taxpayers – Experience with Block Management System in Kenya (Pauline Nyawira Mwangi)
3. Discussant: (Vera Mshana)
4. Freeing up Tax Revenue in Dispute: a case for engaging alternative tax dispute resolution strategies. (Wangui W.Mwaniki)

ROOM 2: Alphonse
Research Session 18: Taxation of the Informal Sector
Chair: Prof. Ada Jansen

1. Discussant: (William McCluskey)
2. Are Presumptive Taxes the Answer to Informal Sector Taxation? Kenya’s Experience (Anne Wanyagathi Maina)
3. Discussant: (John Chakasikwa)
4. The Effectiveness of Zimbabwe’s Presumptive Tax Regime on Informal and Small Businesses (Kamutanho Shingirirai)
Tuesday, 6 September - Session B 13:30 - 15:30

**ROOM 3: Marie Louise**

*Research Session 19: Mineral Resource Taxation*

*Chair: Mr. Tunde Aremu*

1. Discussant: (Zie Ballo)
2. La Société Civile et les Régimes Fiscaux des Industries Extractives en Afrique Noire Francophone (Thialy Faye)
3. Discussant: (Alasdair Mackintosh)
4. Artisanal and Small-Scale Mining Sector-Tax Revenues, Leakages and Costs: The Case of Zambia and Zimbabwe (Darlington Muyambwa)

**ROOM 4: Crew Lounge**

*Research Session 20: Environmental and Excise Taxation*

*Chair: Dr Nara Monkam*

1. Tobacco Taxes and the Sustainable Development Goals in the Context of the Addis Ababa Action Agenda (Vinayak Prasad; Yaya Manneh; Caxton Masudi Ngyewo; Corne Van Walbeek; Evan Blecher)
2. Discussant: (Emily Muyaa)
3. The Heterogeneous Impact of a Successful Tobacco Control Campaign: A Case Study of Mauritius (Hana Ross)
Tuesday, 6 September - Session C 15:45 - 17:45

**ROOM 1: Desroches**

Research Session 21: Tax Treaties  
Chair: Prof. Solomon Picciotto

1. Discussant: (Priscar Hoko)
2. Unilateral Tax Treaty Override in East Africa  
(Andrew Alfayo Warambo)
3. Discussant: (Estian Calitz)
4. Sub-Saharan Africa’s Tax Treaties: a review of six taxing rights (Lovisa Moller & Savior Mwambwa)

**ROOM 2: Alphonse**

Research Session 22: Fiscal Discentralization and Tax Policy  
Chair: Dr Nara Monkam

1. Discussant: (Giulia Mascagni)
2. Alternative Approaches to Value-based Property Tax in Africa: An Exploratory View of Self-Assessment  
(Riël CD Franzsen)
3. Discussant: (Denis Mukama)
4. Recognition of the Rights of Taxpayers and its Implications (Ifeanyichukwu Azuka Aniyie)
Room 3: Marie Louise

Research Session 23: Tax Administration
Chair: Mr. Spyton Phiri

1. Discussant: (Ebune Bertrand Njuma)
2. SWOT Analysis: a case of a sub-national tax authority (Mustapha Ndajiwo)
3. Discussant: (Darlington Muyambwa)
4. The Travelling Technologies of Taxation (Nimmo Osman Elmi)

Room 4: Crew Lounge

Research Session 24: International Taxation
Chair: Prof. Mede-Zinsou Kouame Nicaise

1. Discussant: (Bèkèyi Essowèdéou Sogoyou)
2. Les Prix de Transfert et le Developpement Durable quel Role pour les Administrations Fiscales Africaines: Cas du Togo (Passouki Adoki)
3. Discussant: (Andrew G Chege)
### ROOM 1: Desroches
**Research Session 25: Taxation of Small Businesses**
*Chair: Dr. Nara Monkm*

1. Discussant: (Seydou Coulibaly)
2. Imposition et Performance des Petites et Moyennes Entreprises (PME) en Côte d'Ivoire. (Zié Ballo)
3. Discussant: (Nicaise Mede)
4. Productivité et Affiliation des Entreprises Informelles à l'Administration Fiscale en Côte d'Ivoire (Traore Nohoua)

### ROOM 2: Alphonse
**Research Session 26: Mineral Resource Taxation**
*Chair: Prof. Arnaud Bourgain*

1. Discussant: (Vera Mshana)
2. Maximising Tax Revenue from the Mining Industry in Tanzania: Challenges and Prospects (Evelyne Sylvester Mwambije)
3. Discussant: (Gargouri Slim)
4. La Fiscalité Minière en Afrique: Une base de données inédite sur le secteur de l'or dans 14 pays de 1980 à 2015 (Bertrand Laporte & Céline de Quatrebarbes)
**Wednesday, 7 September - Session A 11:00 - 13:00**

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<tr>
<th>ROOM 3: Marie Louise</th>
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<tr>
<td><strong>Research Session 27: Tax Administration</strong>&lt;br&gt;Chair: Prof. Stephanus van Zyl</td>
<td><strong>Research Session 28: Tax Equity and Efficiency</strong>&lt;br&gt;Chair: Dr. Alice Guimarães</td>
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<td>1. Discussant: (Andrew Alfayo Warambo)</td>
<td>1. Discussant: (Mercy Mbovi Mbithi)</td>
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<td>2. Employment Dynamics Gleaned from Analysis of Tax Administration Data in South Africa (Randall Carolissen)</td>
<td>2. Evaluation of Tax Expenditure Reporting in Developing Countries (Lanre Kassim)</td>
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<td>3. Discussant: (Hana Ross )</td>
<td>3. Discussant: (Zoniaïna Rakotomalala)</td>
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Delegates are invited to a Welcome Cocktail Hosted by the ATAF/ATRN Secretariat on 5 September 2016 at 19:00 Coral Strand Hotel Beau Vallon | P.O. Box 400 Victoria, Mahé, Seychelles Dress Code: Smart Casual or Casual Traditional
Delegates are cordially invited to a fun filled Gala Dinner

Hosted by the Seychelles Revenue Commission (SRC)

on **6 September 2016 at 19:00**

**Island Trader Restaurant, Coral Strand Hotel**

Beau Vallon | P.O. Box 400 Victoria, Mahé, Seychelles

**Dress Code: Semi Formal**

Live Entertainment and Dancing
ATAF and the ATRN wish to thank all the Sponsors for their contributions towards making the 2016 ATRN Congress possible.
The “Good Financial Governance in Africa” programme promotes transparency and accountability in public financial management and is implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ) and the European Union (EU). Its objective is to foster good financial governance in Africa, more specifically to equip decision-makers in African public finance to use region-specific services, products and further education to improve financial governance.

The International Centre for Tax and Development (ICTD) is a global policy research network devoted to improving the quality of tax policy and administration in developing countries, with a special focus on sub-Saharan Africa. The ICTD was established in November 2010 and is funded by the UK Government’s Department for International Development (DFID). ICTD’s objective is to contribute to development by mobilising knowledge that will help make taxation policies more conducive to pro-poor economic growth and good governance.
The WU Global Tax Policy Center is an integral part of the Institute for Austrian and International Tax Law. The Center, headed by Prof. Jeffrey Owens, has become one of the leading think tanks on the interface between tax policy, tax administration and tax law in today’s global economy. All the Center’s events bring together tax policy makers, tax administrators, tax practitioners as well as researchers from around the globe. The Center provides a forum for discussions on tax policy formulation and implementation in countries around the globe with a focus on developing and emerging economies, especially in Africa.

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GENERAL INFORMATION

Your safety is of great concern to us – when out and about in Mahé it is advisable to exercise the same kind of personal awareness of your surroundings as you would anywhere else in the world.

If for any reason you are in need of help, please keep the following contact numbers at hand:

**Emergency numbers:**

Eugénio José Brás: +27 63 689 3894  
Frankie Mbuyamba: +27 63 689 3896

**General information:**

Places of Interest/excursions – Relevant brochures available at Registration.
The support of donor partners has played a key role in the success of ATAF’s development as a significant platform for Africa on tax matters. Since its inception in 2009, partners have provided invaluable support on technical aspects and have also assisted the organisation financially through a “pooled” funding mechanism.