



AFRICAN TAX
ADMINISTRATION FORUM
FORUM SUR
L'ADMINISTRATION
FISCALE AFRICAINE

ATAF HIGH-LEVEL TAX POLICY DIALOGUE: ENSURING AFRICA'S PLACE IN THE TAXATION OF THE DIGITAL ECONOMY

Victoria Falls, Zimbabwe | 31 July – 1 August 2019

AGENDA

WEDNESDAY, 31 JULY 2016

09h00 – 10h30 OPENING SESSION

- Programme Director – Zimra
- REMARKS
- KEYNOTE ADDRESS

11h00 – 11h30 OFFICIAL PHOTO AND REFRESHMENT BREAK

11h00 – 13h00 SESSION 1: GLOBAL TAXATION: DIGITALISATION AND THE OPPORTUNITIES

As the world moves to change the dynamics of life and business, these affect the approach African countries take in dealing with the opportunities made available. Digitalisation from a taxing point-of-view has its challenges. However, there are large scale opportunities for the development of the continent. This high-level session will explore the future for Africa's development through leveraging digitalisation and will set the scene for the remainder of the conference.

13h00 – 14h00 LUNCH

14h00 – 15h30 SESSION 2: DIGITAL ECONOMY: THE CURRENT GLOBAL PROPOSALS UNPACKED – PROFIT ALLOCATION AND NEXUS RULES

Much of the discussions on digitalisation have focussed on proposals in the global tax arena. These proposals present an opportunity for African countries to gain source country taxing rights. Moreover, there is another opportunity for African countries to influence global tax changes. Therefore, the session will unpack the global proposal on profit allocation and nexus rules and illustrate Africa's position and engage discussants on how these proposals could benefit Africa countries or not.

15h30 – 16h00 REFRESHMENT BREAK

16h00 – 17h30 SESSION 3: DIGITAL ECONOMY: THE CURRENT GLOBAL PROPOSALS UNPACKED – ANTI-BASE EROSION RULES

The session will unpack the global proposal on Anti-Base Erosion rules and illustrate Africa's position and engage discussants on how these proposals could benefit Africa countries or not.

19h00 – 19h30 DINNER – VENUE TBA





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THURSDAY, 1 AUGUST 2016

08h30 – 10h30 **SESSION 4: THE AFRICAN PERSPECTIVE ON TAXING THE DIGITAL ECONOMY**

This session will look at the recent work carried out by the ATAF Cross Border Technical Committee to develop proposals for revising the current global tax rules to redress the current imbalance of allocating taxing rights between residence and source countries and reduce the complexity of the current rules. The session will consider the work done by the Technical Committee to develop proposals to deal with remaining Base Erosion and Profit Shifting issues and addressing base erosion through excessive outbound payments from Africa.

10h30 – 11h00 **REFRESHMENT BREAK**

11h00 – 13h00 **SESSION 5: GLOBAL TAXATION: DIGITALISATION AND THE OPPORTUNITIES**

This session will look at the recent developments that have taken place in the collection of VAT from digital platforms by reviewing lessons learnt and future areas for consideration. VAT is an important tax for Africa as reflected by the data from the African Tax Outlook and ensuring that African countries can effectively collect VAT from digital platforms is vital.

13h00 – 14h00 **LUNCH**

14h00 – 15h30 **SESSION 6: CONDUCTING BUSINESS IN THE DIGITAL WORLD: CHALLENGES FOR TAXPAYERS AND TAX POLICY**

Interaction between taxpayers and tax administration will also play an important role in enforcing the social contract. However, with the increase in virtual spaces, there seems to be less physical interaction and more complex digital spaces that make life easier for the consumer with more convenient services. However, from a tax policy design point of view, new challenges have emerged on how this interaction should take place. While this area is new, the panel will discuss how to interface with taxpayers during the changing environment.

15h30 – 16h00 **REFRESHMENT BREAK**

16h00 – 17h00 **CLOSING SESSION**

The session will unpack the global proposal on Anti-Base Erosion rules and illustrate Africa's position and engage discussants on how these proposals could benefit Africa countries or not.

EVENING AT LEISURE