



**ATAF GENERAL ASSEMBLY CONFERENCE**  
**“MOVING AFRICA BEYOND AID THROUGH TAX REVENUE MOBILISATION**  
**AVANI HOTEL, GABORONE BOTSWANA**  
**22 – 26 OCTOBER 2018**

**PROGRAMME (23/10/2018)**

**MONDAY, 22 OCTOBER 2018**

**DELEGATES ARRIVAL & REGISTRATION**

Registrations shall begin on the 22<sup>nd</sup> October 2018 at 08h00 and shall continue on the 23<sup>rd</sup> October 2018 from 7h30 – 8h30. All delegates (incl. day participants) are required to proceed to the event Secretariat located at the side room of the main conference venue, for registration.

NB: Please note that access to the conference venue shall be subject to registration and presentation of a conference name tag.

**ALL PARTICIPANTS ARE INVITED TO THE WELCOME COCKTAIL AT THE AVANI, GABORONE SCHEDULED FOR THE 22<sup>nd</sup> OCTOBER 2018 @ 19H00 (Dress Code: Colourful). MC: Mr. Romeo Nkoulou Ella**

**TUESDAY, 23 OCTOBER 2018**

<b>09h00 – 10h30</b>	<p><b>OPENING CEREMONY:</b>  <b>Mr. Keneilwe MORRIS, Commissioner General - Botswana Unified Revenue Service (BURS)</b>  <b>Mr. Logan WORT, Executive Secretary – African Tax Administration Forum (ATAF)</b>  <b>Mr. Tunde FOWLER, Chair - ATAF Council</b></p> <p><b>KEY NOTE ADDRESS:</b>  <b>Hon. Ontefetse Kenneth MATAMBO, Minister of Finance and Economic Development, Botswana</b></p>
<b>10h30 – 11h00</b>	<i>Refreshment Break</i>
<b>11h00 – 13h00</b>	<p><b>SESSION 1: HIGH-LEVEL PANEL ON IMPROVING REVENUE MOBILISATION IN AFRICA: POLICY MAKERS AND ADMINISTRATORS</b></p> <p>ATAF is approaching its tenth anniversary, and as part of its celebration of its first decade, and in preparation for its effective future, this high-level session will set the scene by assessing the challenges and opportunities for African countries in respect of economic development and Domestic Resource Mobilisation in the light of the Sustainable Development Goals 2030 and the African Union Agenda 2063. The panel will discuss the current state of African economic development and the relationship</p>

	<p>between growth and Tax to GDP trends. The panel will highlight lessons learned and successes achieved in policy making and implementation and provide their views on Africa's priorities for improving DRM. It will also consider progress on dealing with the key challenges posed by illicit financial flows [IFF].</p> <p><b>Chair: Mr. Tunde FOWLER, Executive Chairman - Federal Inland Revenue Service (FIRS) of Nigeria</b></p> <p><b>Panellists:</b></p> <ul style="list-style-type: none"> <li>• Hon. Audace NIYONZIMA – Commissioner General, Office Burundais des Recettes (OBR)</li> <li>• Mr. Ibrahim Sorie KAMARA – Commissioner for Domestic Taxes, Sierra Leone Revenue Authority</li> <li>• Hon. Seth TERKPER - Former Minister of Finance, Ghana</li> <li>• Ms. Faith MAZANI – Commissioner General, Zimbabwe Revenue Authority (ZIMRA)</li> <li>• Mr. Dame FALL – Coordonnateur de la Direction Générale, Direction Générale des Impôts et des Domaines (DGID), Sénégal</li> </ul> <p><b>Q&amp;A</b></p>
<b>13h00 – 14h00</b>	<b>Lunch</b>
<b>14h00 – 16h00</b>	<p><b>SESSION 2: TAX POLICY REFORMS IN AFRICA – RECENT TRENDS AND INNOVATIONS</b></p> <p>This session will discuss the impact of tax policy reforms in Africa on DRM and the policy design aspects needed to balance the protection of the tax base with encouragement of foreign direct investment. The session will identify the main legislative challenges to improving DRM including but not limited to: tax incentive policies, the introduction of VAT, tax amnesties, the race to reduce corporate income tax rate and withholding tax rates, and weaknesses in existing tax treaties. It will also showcase innovative policy initiatives which have reinforced DRM.</p> <p>This session will provide an opportunity for members to provide their perspectives on work done by ATAF in the tax policy sphere, including the development of data and analysis, and how this work can reinforce the efforts of its membership to increase DRM.</p> <p><b>Chair: Mr. Eso Wavanna ADOYI – Deputy Commissioner General, Office Togolais des Recettes (OTR)</b></p> <p><b>Panellists:</b></p> <ul style="list-style-type: none"> <li>• Mr. Khaled Hussein – Macro-economic Policy Division, UNECA</li> <li>• Prof. Thabo LEGWALIA – Professor of Mercantile Law, University of Johannesburg</li> <li>• Mr. Justus MWAFONGWE – Commissioner for Inland Revenue Department, Ministry of Finance - Namibia</li> <li>• Dr. Nara MONKAM – Director: Research, ATAF Secretariat</li> </ul> <p><b>Q&amp;A</b></p>
<b>16h00 – 16h30</b>	<b>Refreshment Break</b>
<b>16h30 – 18h30</b>	<b>Addis Tax initiative (ATI) Side-event</b>
<b>19h00-21h00</b>	<b>RECEPTION ATO HANDOVER, AWARDS, ATAF 10 YEAR ANNIVERSARY LAUNCH- Mr. R. Kamoto (MC)</b>

## WEDNESDAY, 24 OCTOBER 2018

<b>09h00 – 11h00</b>	<p><b>SESSION 3: PREPARING FOR ATAF’S NEXT DECADE: BUILDING STRONG INTEGRATED TAX SYSTEMS</b></p> <p>The session builds on the economic development and tax policy discussions in sessions 1 and 2 and emphasises the ways in which political support can be obtained to support timely legislative changes. The panel will highlight success stories on how to obtain more widespread political support as well as input across government for improving DRM and strengthening tax systems in Africa. As a potentially critical mechanism for building political focus on taxation and support for ATAF’s activities, the panel will discuss the AU’s formal endorsement of ATAF as an African Union Specialized Agency to institutionalise inter-country and regional tax co-operation and develop African Tax Standards aimed at protecting the tax base while encouraging foreign investment.</p> <p>The session will also focus on progress in working with Parliamentarians and building a collaboration network with key policy influencers to shape a strong nexus between tax policy and administration. Ideas in this area will be aimed at achieving mutually beneficial mechanisms to encourage co-ordination on the design and implementation of the tax system, with particular reference to DRM.</p> <p><b>Chair: Mr. Logan WORT – Executive Secretary, ATAF Secretariat</b></p> <p><b>Panellists:</b></p> <ul style="list-style-type: none"><li>• Mr. Donald Omondi DEYA – Chief Executive Director, Pan African Lawyers Union-PALU</li><li>• M. Justin AGBIKOSSI – Le Directeur Général Adjoint des Impôts du Benin</li><li>• Col.(Rtd). Kwadwo DAMOAH – Board Member &amp; Technical Advisor to the Commissioner General, Ghana Revenue Authority</li><li>• Mr. Oussama BOUZIDA – Morocco Revenue Administration</li><li>• Mr. Babatunde OLADAPO - Executive Secretary, West African Tax Administration Forum (WATAF)</li></ul> <p><b>Q&amp;A</b></p>
<b>11h00 – 11h30</b>	<b>REFRESHMENT BREAK</b>
<b>11h30-13h00</b>	<p><b>SESSION 4: PREPARING FOR ATAF’S NEXT DECADE: REINFORCING OUR ENGAGEMENT WITH MEMBERS AND DEVELOPMENT PARTNERS</b></p> <p>In the light of the broader tax policy and tax administration mechanisms for co-operation discussed in the previous sessions, and in order to fit ATAF for the challenges of the next ten years this session will consider how ATAF can reinforce the relationship between its members and its partners to allow the organisation to anticipate its members needs and provide guidance and products which reflect their priorities.</p> <p>A key element in the relationship is the provision of technical assistance (TA) and this session will include a discussion of TA tools and an update on how ATAF has restructured its TA work to deal with the intensifying demand from its members for just in time solutions. ATAF will launch its new TA approach including upstream (policy briefs etc) and downstream (technical assistance) work. The new TA system based on a ten-step process has been approved by Council and will improve delivery including more clarity of involvement with development partners, buy-in from both policymakers and administrators, ensure co-ordinated action across the range of domestic and international issues, and introduce a new approach to impact analysis. The panel will discuss the implications of this work, membership needs and possible future directions, including development partner support. Recent developments in the research area in addition to those discussed on tax policy will also be discussed, and ideas on how to link more closely ATAF’s research work and TA will be considered.</p> <p>The panel will also propose launching a new Commissioner-General Master Dialogue which will enable CGs of member countries to share experiences directly with their peers and insights from predecessors on managing the challenges and opportunities that face them. Insights from the floor will be invited.</p>

	<p><b>Chair: Mr. Dumisani MASILELA – Commissioner General, Swaziland Revenue Authority</b></p> <p><b>Panellists:</b></p> <ul style="list-style-type: none"> <li>• Dr. Barbara DUTZLER – Programme Manager, Good Financial Governance in Africa – GIZ South Africa</li> <li>• Mr. Ouattara NGOLO BRAHIMA – Regional Director, General Directorate of Taxes of Burkina Faso</li> <li>• Mr. Richard PARRY – Tax Expert</li> <li>• Mr. Essa JALLOW – Deputy Commissioner General, The Gambia Revenue Authority</li> <li>• Ms. Mary BAINE – Director, Tax Programmes, ATAF Secretariat</li> </ul> <p><b>Q &amp; A</b></p>
<b>13h00 – 14h00</b>	<b>Lunch</b>
<b>14h00-17h30</b>	<b>General Assembly Meeting and Elections (Closed Session)</b>
<b>18:30</b>	<b>GALA DINNER</b>

<b>THURSDAY, 25 OCTOBER 2018</b>	
<b>08h30-10h00</b>	<p><b>SESSION 5: NEW CHALLENGES &amp; NEW OPPORTUNITIES: TAX AND THE AGE OF DIGITALIZATION</b></p> <p>The challenges of the digitalisation of the economy were identified as one of the main focuses of the Base Erosion and Profit Shifting (BEPS) Action Plan but there is general agreement that global, consensus-based solutions will take time, and there are pressing calls for governments to take immediate action to address the tax challenges arising from digitalisation. The session will highlight some of the tax specific challenges countries are facing through a case study and the session will identify the main challenges and opportunities the digitalisation of the economy presents for effective taxation in Africa.</p> <p>It is crucial that Africa has a powerful voice in the current global debates to address these challenges and an update will be provided on the current work being done by bodies such as the EU, OECD and UN. The panel will discuss action already taken in Africa in the light of global efforts to achieve a consensus by 2020, and how Africa can develop a pro-active approach to some of these issues. Given the specific nature of the challenges and opportunities faced by Africa, this session will also consider whether ATAF, possibly in collaboration with the AU and UNECA, should create its own platform (a Task Force on Digitisation?) to discuss possible African solutions and promote innovative thinking on digitalisation.</p> <p><b>Chair: Mr. Kingsley CHANDA – Commissioner General, Zambia Revenue Authority</b></p> <p><b>Panellists:</b></p> <ul style="list-style-type: none"> <li>• Mr. Narcizio MAKWAKWA – South African Revenue Service</li> <li>• Mr. Ben DICKINSON – Head, OECD Global Relations</li> <li>• Mr. Stephen KYANDE - Chairperson, ATAF VAT Technical Committee</li> <li>• Prof. Fanie van ZYL - VAT expert, University of South Africa (UNISA)</li> <li>• Mr. Aboubakar NACANABO – Technical Expert, ATAF Cross Border Taxation (CBT) Technical Committee</li> <li>• Mr. Lawrence GAKWAYA – Deputy Commissioner Large Taxpayer’s Office (LTO), Rwanda Revenue Authority</li> </ul> <p><b>Q&amp;A</b></p>

10h00-11h00	<p><b>SESSION 6: NEW CHALLENGES &amp; NEW OPPORTUNITIES: IMPROVING VOLUNTARY COMPLIANCE IN AFRICA</b></p> <p>As suggested in the previous session, digital technologies have the potential to revolutionise compliance and enquiry work. Already, digitalisation has had a threefold positive impact on tax administration: enhancing the effectiveness of tax compliance, improving taxpayer services, and reducing tax compliance burdens. This provides new opportunities to improve voluntary compliance.</p> <p>A country’s ability to collect revenues depends on the willingness of its citizens to pay taxes. Encouraging tax compliance demands a thorough understanding of how taxpayers think about and experience taxation. Knowledge about taxpayer attitudes and behaviour is essential when analysing opportunities and constraints for reform, and for the design and implementation of effective policy and administrative measures to enhance compliance. This session will discuss influencers of tax compliance and the importance of understanding the context (economic, cultural, geographic, etc.) in which tax administrations function, and look at innovative approaches to presumptive taxes and collection/payment mechanisms.</p> <p><b>Chair: Ms. Faith MAZANI – Commissioner General: Zimbabwe Revenue Authority</b></p> <p><b>Panellists:</b></p> <ul style="list-style-type: none"> <li>• Mr. Patrick MUKIIBI - Acting Commissioner General, Uganda Revenue Authority</li> <li>• Mr. Yankuba DARBO – Commissioner General, The Gambia Revenue Authority</li> <li>• Mr. Thomas Doe NAH – Commissioner General, Liberia Revenue Authority</li> <li>• Mr. Segolo LEKAU - Commissioner Operations, Botswana Unified Revenue Service</li> <li>• Mr. Jose DINIS DUNGO- Member, Board of Administrators - Angola Revenue Authority</li> </ul> <p><b>Q&amp;A</b></p>
11h00-11h30	<p><b>REFRESHMENT BREAK</b></p>
11h30 – 13h00	<p><b>SESSION 7: SETTING AFRICAN STANDARDS IN TAX TO MAXIMISE DRM</b></p> <p>This session will consider whether and where in the light of the work of the previous sessions an Africa standard setting process for tax policy and tax administration might improve DRM on the continent. It will discuss the role that ATAF should play in such a standard setting process, establish the nature of such voluntary standards, focus the priority areas and explore the type of structure that might be needed for the standard setting process.</p> <p><b>Chair – Mr Savior MWAMBA – Programme Officer, Open Society Foundation</b></p> <p><b>Panellists:</b></p> <ul style="list-style-type: none"> <li>• Mr. Thabo LETJAMA – Resident Tax Administration Adviser, IMF AFRITAC South</li> <li>• Mr. Lee CORRICK – ATAF/OECD Expert</li> <li>• Ms. Ejigayhu TEFERA – Africa Peer Review Mechanism</li> <li>• Mrs. Roza MBILIZI, Deputy Commissioner General, Malawi Revenue Authority</li> </ul> <p><b>Q&amp;A</b></p>
13h00 – 14h00	<p><b>LUNCH</b></p>
14h00 – 15h30	<p><b>SESSION 8: TRANSFORMING THE RELATIONSHIP BETWEEN AID AND DEVELOPMENT IN AFRICA</b></p> <p>For decades, foreign aid has played a major role in Africa’s development agenda. However, after more than 60 years, there is still a debate over the extent that aid has worked effectively to promote economic growth and development. Further debates span around whether aid managed to reduce poverty and inequality on the continent. In some instances, the adverse unintended effects of aid have</p>

	<p>been aid dependency, restriction in domestic policy space, weakening of domestic accountability and legitimacy, weakening of public institutions and hindering of domestic revenue mobilisation.</p> <p>In this session, development partners and ATAF member countries will debate, among other issues, the following:</p> <ul style="list-style-type: none"> <li>• To what extent aid is still an important means for development in Africa;</li> <li>• The type and mechanisms of aid that are most effective for economic growth;</li> <li>• How aid can be most effectively targeted in the tax area;</li> <li>• The corporate culture of donor organizations that tends to emphasize aid volume without clear management of aid exits and the negative impact of aid dependency;</li> <li>• Whether aid should be phased out over time and if so, the conditions under which this might happen.</li> </ul> <p>The support of our development partners remains key to the delivery of ATAF’s support to our members. In order to recognise and allow for the effective administration of the various aspects of contributions - funding, technical tax support, management and IT support – in a single package, the panel will discuss the possibility of an ATAF-Development Partner code of engagement to stabilise and progress our relationship in the new decade.</p> <p>As part of this overall theme, this session will also provide an opportunity for ATAF’s development partners to discuss the impact of their work in increasing DRM in Africa, the current and future priorities for aid on the continent and their evolving role in supporting African priorities and reinforcing the social contract.</p> <p><b>Chair: Mr Keneilwe MORRIS – Commissioner General, Botswana Unified Revenue Services</b></p> <p><b>Panel:</b></p> <ul style="list-style-type: none"> <li>• Dr. Ruth WACHIRA – Commissioner Domestic Taxes, Kenya Revenue Authority</li> <li>• Mr. Raphael KAMOTO – Director, Strategic Partnership, Planning, Monitoring and Evaluation - ATAF Secretariat</li> <li>• Mr. Ben DICKINSON – Head, OECD Global Relations</li> <li>• Mr. Frederik AKSNES – Programme Director, Norwegian Tax Administration</li> <li>• Mr. James COLE – Tax for Development Policy Advisor, United Kingdom DIFD</li> </ul> <p><b>Q&amp;A</b></p>
<b>15h30 – 16H00</b>	<b>Refreshment Break</b>
<b>1600 – 17h00</b>	<p><b>SESSION 9: TOWARDS ATAF 10: PREPARING FOR THE NEW DECADE</b></p> <p>This session will include a final outcomes statement of proposed actions to be taken by ATAF following this conference to be read by the Conference Rapporteur as well as last words from the Executive Secretary and the ATAF Council Chair to conclude this event and look forward to ATAF 10 in 2019.</p> <ul style="list-style-type: none"> <li>• <b>Rapporteur: Mr Thabo KHASIPE – Commissioner General, Lesotho Revenue Authority</b></li> </ul> <p><b>Speakers:</b></p> <ul style="list-style-type: none"> <li>• Mr Logan Wort - Executive Secretary, ATAF Secretariat</li> <li>• Mr Keneilwe MORRIS – Commissioner General, Botswana Unified Revenue Service</li> <li>• Chair of the ATAF Council</li> </ul>
	<b>CLOSURE</b>

**FRIDAY 26, OCTOBER 2018**

<b>Morning/afternoon</b>	<b>Full Day Excursion with lunch</b>
<b>Afternoon/Evening</b>	<b>Departures commence</b>