



**9<sup>th</sup> ATAF COUNTRY CORRESPONDENTS' CONFERENCE AND  
1<sup>ST</sup> EXPERTS MEETING ON TAXATION OF THE INFORMAL SECTOR**  
Abuja, Nigeria: 4 – 6 February 2020  
Transcorp Hilton Hotel, Abuja

**AGENDA**

Day 1: Tuesday 4 February 2020	
08h00 – 09h00	Registration
09h00 – 09h30	<p><b>OPENING ADDRESS</b> Mr Logan Wort – Executive Secretary (ATAF)</p> <p>Mr Muhammad M. Nami – FIRS Executive Chairman &amp; ATAF Council Chairman</p> <p><b>GUEST SPEAKER ON INFORMAL SECTOR</b></p> <p><b>PROGRAMME MODERATOR</b> Mr Frankie Mbuyamba</p>
09h30-10h30	<p><b>SESSION 1: ATAF HIGHLIGHTS 2019 AND 2020 ATAF WORK PLAN</b> The aim for this session is to evaluate the 2019 work plan after a brief presentation by the Secretariat. The ATAF 2020 work plan and calendar of activities will be presented to CCs for additional inputs and clarification. The session will also allow countries to discuss what ATAF can do better, member priorities, identify events that they would be interested in hosting and explore avenues of close collaboration with Country Correspondents, in order to enhance and support ATAF's mandate.</p> <p>Chair: Mr Femi EDGAL, FIRS Presenters: Ms. Susan Nakato, ATAF Secretariat</p> <p>CCC Panellists: Angola, Burkina Faso, Chad, Zimbabwe Real time Q&amp;A upload and crowd sourcing questions</p>
10h30 – 11h00	Group photograph & refreshment break
11h00 – 12h30	<p><b>SESSION 2: REFLECTING ON THE PAST 10 YEARS</b> This session seeks to take stock of ATAF's past work programmes and products, covering approaches to technical assistance and country programmes, training programmes, research publications, products and ATAF instruments. Participants will discuss the different lessons learnt from the 10-year impact survey. The key objective of this session is to assess the impact of ATAF's work on its membership and provide feedback on</p>

	<p>aspects such as country programmes, research initiatives, workshops and courses, conferences etc.</p> <p><b>Presentations:</b> Mr Raphael Kamoto, Director, Strategic Partnerships, Planning, Monitoring and Evaluation, ATAF</p> <p><b>Discussants:</b> Senegal, Nigeria, Zambia, Eswatini, Benin</p> <p>Real time Q&amp;A upload and crowd sourcing questions</p>
12h30 – 13h30	<b>Lunch Break</b>
13h30 – 15h00	<p><b>SESSION 3: SHAPING THE NEXT DECADE</b></p> <p>This session seeks to reflect on what ATAF should look like in the next 10 years. Participants will exchange views on critical areas and the path to be followed in the next 10 years. They will also discuss donor and member engagement, financial sustainability and areas of need.</p> <p>Participants will identify, draw and rank the strategic issues based on member priorities for the new strategic plan 2021-2025.</p> <p><b>Presentations</b> by Dr Nara Monkam, Director of Research, ATAF, and Ms. Mary Baine, Director of Tax Programmes, ATAF</p> <p><b>Discussants:</b> Burundi, Gambia, Mauritania, Lesotho, Tanzania</p> <p>Real time Q&amp;A upload and crowd sourcing questions</p>
15h00– 15h15	<b>Break</b>
15h15 – 17h00	<p><b>SESSION 4: INTRODUCTION: INFORMAL SECTOR TAXATION IN AFRICA</b></p> <p>The session will provide insight into the meaning of the informal sector in general and then apply it to the Sub-Saharan context, its size, characteristics, distinct nature of African economies that make the economies characteristic of (render the economies susceptible to) a large informal sector, tax potential or revenue forgone, social and political context and how each of these features have developed over the years. The session will demystify the concept of the informal sector from its variants such as the hidden economy as well as the cash economy and enlighten participants on why the informal sector matters. It will also highlight renewed efforts to tax the informal sector by African revenue administrators.</p> <p><b>Chair:</b> Dr Nara Monkam, Director of Research, ATAF</p> <p><b>Presentation:</b> Professor Albert Makocheanwa, Professor of Economics at University of Zimbabwe 45 min</p> <p><b>Panellist:</b> Mr FEMI OLUWANIYI, Transition Lead-Domestic Taxes Group, FIRS 15 min</p> <p>Q&amp;A 30 min</p>
17h00	<b>End of Day One</b>
19h30	<b>Welcome dinner hosted by FIRS</b>



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**Day 2: Wednesday 5 February 2020**

<b>09h00 – 10h30</b>	<p><b>SESSION 5: COUNTRY REPORTS</b></p> <p><b>PROGRAMME MODERATOR</b> <b>Ms. Fazila Malherbe</b></p> <p>Each Country Correspondent will introduce him/herself and will have the opportunity to report on ATAF-related activities undertaken in their respective countries. CCs will provide feedback on aspects such as country programmes, research initiatives, workshops and courses, conferences etc. The key objective in this session is to assess the impact of ATAF's work in its membership and identify the challenges related to the implementation of ATAF's programmes at country level. This is also the opportunity for CCs to brief the Secretariat on any significant changes that may have recently occurred in their revenue authorities.</p> <p><b>Chair: Mr Raphael Kamoto</b>, Director, Strategic Partnerships, Planning, Monitoring and Evaluation <b>Discussants: Country Correspondents</b> Real time Q&amp;A upload and crowd sourcing questions</p>
<b>10h30 -10h45</b>	<b>Refreshment Break</b>
<b>10h45-11h45</b>	<p><b>SESSION 6: WORK OF ATAF TECHNICAL COMMITTEES (VAT, CBT AND EOI)</b></p> <p>Technical Committees have been set up to undertake focused work on specific areas requiring more engagement from tax administrations. They are comprised of experts from selected ATAF tax administrations. There have been significant contributions from the Committees, which Country Correspondents may not be aware of. The session will also provide the opportunity to discuss the Committees' work and to explore avenues of close collaboration with Country Correspondents, in order to enhance and support ATAF's mandate.</p> <p><b>Chair: Ms. Mary Baine</b>, Director of Tax Programmes, ATAF</p> <p><b>Discussants: Mr Thulani Shongwe (CBT), Mr Sihle Fakudi (EOI), Mr Emeka Nwankwo (VAT)</b> Real time Q&amp;A upload and crowd sourcing questions</p>

11h45 – 12h45	<p><b>SESSION 7: BRIEF ON INSTITUTIONAL REFORMS</b></p> <p>The conference will be briefed on a project to review ATAF’s Governing Instruments and reforms being undertaken to make ATAF more responsive to its stakeholders.</p> <p><b>Presenter: Ms. Leila Kituyi</b>, Manager: Legal  <b>Discussants: Namibia, Niger, Morocco, Sierra Leone, Uganda.</b>  Real time Q&amp;A upload and crowd sourcing questions</p>
12h45 – 13h45	<p><b>Lunch Break</b></p>
13h45-14h45	<p><b>SESSION 8 A: FINANCING ATAF ACTIVITIES</b></p> <p>The aim of this session is for country correspondents to discuss the financial sustainability of ATAF, how its funding can be enhanced, and responsibilities of members for membership fees. A presentation will be made of the ATAF 2020 Budget and membership fee categories, with an update on membership fee collections.</p> <p><b>Presentations: Mr Raphael Kamoto</b>, Director: Strategic Partnerships, Planning, Monitoring and Evaluation, ATAF</p> <p><b>Discussants: Cameroon, Ghana, Malawi, Mauritius, Seychelles</b>  Real time Q&amp;A upload and crowd sourcing questions</p>
14h45 – 15h45	<p><b>SESSION 8 B: RESPONSIBILITIES OF COUNTRY CORRESPONDENTS</b></p> <p>The aim of this session is to remind CCs of their duties and responsibilities and how their work will be monitored and evaluated. The session will also get feedback on how ATAF can facilitate the work of the CCs. In addition, the CC charter will be discussed.</p> <p><b>Presentation: Ms. Fazila Malherbe</b>, ATAF</p> <p><b>Discussants: Kenya, Mozambique, Botswana, Niger</b>  Real time Q&amp;A upload and crowd sourcing questions</p> <p><b>Online questionnaire on the new Strategic plan (10 minutes)</b></p>
15h45 – 16h00	<p><b>Break</b></p>
16h00-17h00	<p><b>SESSION 8 C: PREPARATIONS FOR THE GENERAL ASSEMBLY OCTOBER 2020</b></p> <p>The aim of this session is to remind countries of the process for the General Assembly and to allow them opportunity to prepare for it. There will be a brief presentation by the secretariat on the preparations, rules, procedures etc., followed by general discussion.</p> <p><b>Presentation: Ms. Leila Kituyi</b>, Manager: Legal, ATAF  <b>Discussants: Mr Laban Sembeye</b>, Zambia  Real time Q&amp;A upload and crowd sourcing questions</p>
17h00	<p><b>Evening at Leisure</b></p>



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**Day 3: Thursday 6 February 2020**

<p><b>09h00 – 10h00</b></p>	<p><b>SESSION 9: AN AFRICAN FRAMEWORK FOR AN EFFICIENT TAXATION OF THE INFORMAL SECTOR: WHAT SHOULD IT LOOK LIKE?</b></p> <p>In this session, the presenters will guide the audience towards developing a taxation system framework for the informal sector in African countries that works. The discussion will identify what should form the guidelines of a typical informal sector taxation in the African continent, i.e. the check list or keys steps to follow when implementing an informal sector taxation framework. Good or best practices in relation to administration, legislation and other policy aspects should be highlighted. The session should also draw from the lessons and experiences of the previous discussions. In addition, the session should highlight the key synergies that African countries should harness in working on a <b>tax system</b> framework for taxing the informal sector with the possibility for each country to assimilate it into its unique ecosystem. This session should also evaluate whether African countries are ready to develop standard regimes for solutions for taxing the informal sector. The session will answer these key questions by exploring the potential pros and cons of either alternative.</p> <p><b>Chair: Mr Maari Sarr</b>, Gambia Revenue Authority  <b>Presentation: Mr Alpha Ngom</b>, <i>Direction Générale des Impôts et des Domaines</i>, Senegal <b>40 min</b>  <i>Panellist to complement the presenter: Mr Thomas Jallah</i>, Liberia Revenue Authority <b>15 min</b>  <b>Q&amp;A and discussions</b></p>
<p><b>10h00 -11h00</b></p>	<p><b>Group Discussions and Plenary presentations</b>  The participants will vet the elements of the proposed <b>framework for efficiently taxing the informal sector in Africa.</b></p>
<p><b>11h00 -11h30</b></p>	<p><b>Refreshment Break</b></p>
<p><b>11h30-13h00</b></p>	<p><b>SESSION 10: RESEARCH PROJECT INTO AN AFRICAN INFORMAL SECTOR TAXATION FRAMEWORK (VALIDATING RESEARCH QUESTIONS AND PROPOSED METHODOLOGY)</b></p>

	<p>Given the views generated from the sessions on the African framework for an efficient taxation system of the informal sector, lessons learnt, and problems encountered, this session will guide what the key questions are that ATAF must ask to conduct research and field studies that will guide <b>the development and implementation of an African framework for effectively and efficiently taxing the informal sector</b>. The ATAF research team will first present the proposed research questions and methodology; thereafter the delegates will:</p> <ol style="list-style-type: none"> <li>1. Discuss the research questions for the informal sector taxation field guide;</li> <li>2. Provide input on the proposed methodology to be used for the study;</li> <li>3. Propose the type and quality of data that ATAF must collect during the study;</li> <li>4. Make proposals on what the tax administrations' informal sector taxation guideline should contain;</li> <li>5. Make proposals on stakeholders to involve in the research questionnaires and field studies;</li> <li>6. Provide input on the proposed six-country case studies where ATAF may benchmark sound practices in the compilation of a framework African informal Sector Taxation; and</li> <li>7. Identify experts in the experts meeting that will form part of the technical committee on this project.</li> </ol> <p><b>Chair: Dr Nara Monkam</b>, Director of Research: ATAF  <b>Presentation:</b> ATAF Research Team  <b>Q&amp;A</b></p>
13h00-13h30	<p><b>SESSION 11: SUMMARY OF OUTCOMES AND ACTION POINTS FOR</b></p> <ol style="list-style-type: none"> <li>a. <b>THE 9<sup>TH</sup> COUNTRY CORRESPONDENTS CONFERENCE; and</b></li> <li>b. <b>THE 1<sup>ST</sup> EXPERTS MEETING ON TAXATION OF THE INFORMAL SECTOR</b></li> </ol> <p>This session will summarise the deliberations of the conference, articulate action points and identify those responsible for implementation and seek endorsement of the same by participants. Interventions will be invited to clarify issues so that they are captured correctly.</p> <p><b>Rapporteurs: Mr Momoh Isaac</b> (Senior Manager) and <b>Mr Emmanuel Eze</b> (Deputy Manager and ATAF Essay Award winner), FIRS</p>
13h30-13h45	<p><b>CLOSING CEREMONY</b></p> <ol style="list-style-type: none"> <li>1. <b>Mr Logan Wort</b>, Executive Secretary; ATAF</li> <li>2. <b>Mr Muhammad M. Nami</b>, FIRS Executive Chairman &amp; ATAF Council Chairman</li> </ol>
13h45 – 14h30	Lunch Break
14h30	End of Day Three