



**9th ATAF COUNTRY CORRESPONDENTS' CONFERENCE AND
1ST 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>OPENING ADDRESS Mr Logan Wort – Executive Secretary (ATAF)</p> <p>Mr Muhammad M. Nami – FIRS Executive Chairman & ATAF Council Chairman</p> <p>GUEST SPEAKER ON INFORMAL SECTOR</p> <p>PROGRAMME MODERATOR Mr Frankie Mbuyamba</p>
09h30-10h30	<p>SESSION 1: ATAF HIGHLIGHTS 2019 AND 2020 ATAF WORK PLAN 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&A upload and crowd sourcing questions</p>
10h30 – 11h00	Group photograph & refreshment break
11h00 – 12h30	<p>SESSION 2: REFLECTING ON THE PAST 10 YEARS 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 aspects such as country programmes, research initiatives, workshops and courses, conferences etc.</p>

	<p>Presentations: Mr Raphael Kamoto, Director, Strategic Partnerships, Planning, Monitoring and Evaluation, ATAF</p> <p>Discussants: Senegal, Nigeria, Zambia, Eswatini, Benin</p> <p>Real time Q&A upload and crowd sourcing questions</p>
12h30 – 13h30	Lunch Break
13h30 – 15h00	<p>SESSION 3: SHAPING THE NEXT DECADE</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>Presentations by Dr Nara Monkam, Director of Research, ATAF, and Ms. Mary Baine, Director of Tax Programmes, ATAF</p> <p>Discussants: Burundi, Gambia, Mauritania, Lesotho, Tanzania</p> <p>Real time Q&A upload and crowd sourcing questions</p>
15h00– 15h15	Break
15h15 – 17h00	<p>SESSION 4: INTRODUCTION: INFORMAL SECTOR TAXATION IN AFRICA</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>Chair: Dr Nara Monkam, Director of Research, ATAF</p> <p>Presentation: Professor Albert Makocheke, Professor of Economics at University of Zimbabwe 45 min</p> <p>Panellist: Mr FEMI OLUWANIYI, Transition Lead-Domestic Taxes Group, FIRS 15 min</p> <p>Q&A 30mins</p>
17h00	End of Day One
19h30	Welcome dinner hosted by FIRS



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Day 2: Wednesday 5 February 2020	
09h00 – 10h30	<p>SESSION 5: A THEORETICAL PERSPECTIVE: THE CHALLENGES, ASSOCIATED COSTS AND POSSIBLE LONG-TERM EFFECTS OF TAXING THE INFORMAL SECTOR</p> <p>Given the characteristics, the significant size and the volume of traders in the informal sector in Africa, initiatives to bring it within the tax net face unique challenges and costs. The session will shed light on the challenges, the cost of taxation and possible long-term effects of taxing the informal sector in Africa. It will also unveil the considerations that policy makers normally have in designing policies and legislative instruments to tax the informal sector. The key discussions will delve into the measures and approaches used to address these challenges and the evaluation of cost and benefit from taxing the informal sector.</p> <p>Chair: Ms Mary Baine, Director of Tax Programmes, ATAF Presentation: Dr Abrams Mbu Enow Tagem, Short Term Consultant with World Bank 30 min <i>Panellist to complement the presenter: Mr Kouame N'guessan Fulgence</i>, Cote d'Ivoire 10 min Q&A and discussions 40 min</p>
10h30 -10h45	Refreshment Break
10h45-12h45	<p>SESSION 6: INITIATIVES TO TAX THE INFORMAL SECTOR BY AFRICAN REVENUE ADMINISTRATIONS (THEMES: LEGISLATION, ADMINISTRATION, POLITICAL ECONOMY, & INFORMAL SECTOR PLAYERS' PERSPECTIVE)</p> <p>Many African Tax Administrations have deployed various initiatives to tax the informal sector with the view to increase tax revenue, tax compliance, reduce informal sector taxation gaps and get more individuals and enterprises into the tax net. This session will shed light on the various measures currently being used to collect taxes in the informal sector by African revenue administrators. The session will be guided by the following four themes: Legislation, Administration, Political Economy and Country Experience.</p> <p>The presenters of the session will guide the discussion and engage the audience in an informative discourse and share the experiences of some countries on the matter. The</p>

	<p>discussants will probe the necessary considerations and share insights on informal sector taxation initiatives focusing on the socio-political impediments or blockages in taxing the sector, the legislation part of it, administrative capacities, and the experiences of fulfilling tax obligations from the informal sector players. The session will clearly highlight successes and failures around those themes.</p> <p>The discussions outcomes will feed into the development of a Guidebook of informal sector taxation in Africa.</p> <p>Chair: Dr Ezera Madzivanyika, Research Manager, ATAF</p> <p>The session is split into two parts as follows:</p> <p>Session 6a)</p> <p>Presentation 1: [Overall covering all 4 themes] Mr Elimane Pouye: Experience from Senegal and the Sub-Saharan Region. 30 min</p> <p>Country Experience 1: Mrs Lolia Emakpore, Director General, National Association of Small-Scale Industrialists (NASSI): Experience from Nigeria businesses 10 min</p> <p>Country Experience 2: [Theme-Legislative] Mr. Ryoba Mzalendo, Tanzania Revenue Authority (TRA), Experience from Tanzania 10 min</p> <p>Country Experience 3: [Theme-Administrative] Mr Lawrence Hotsonyame, Ghana Revenue Authority Representative, Experience from Ghana 10 min</p> <p>Session 6b)</p> <p>Country Experience 4: [Theme-Political Economy] Ms. Robinah Nakakawa, Uganda Revenue Authority 10 min</p> <p>Country Experience 5: [Theme-Informal sector player] Mrs Jackie Ikeotuonye, President of the BFA Food and Health Cooperative 10 min</p> <p>Q&A and discussions 30 min</p>
12h45 – 13h45	Lunch Break
13h45-15h45	<p>SESSION 7: IMPACT OF DIGITILIZATION AND ICT ON INFORMAL SECTOR TAXATION IN AFRICA</p> <p>SESSION 7a): IMPACT OF DIGITILIZATION ON INFORMAL SECTOR TAXATION</p> <p>Digitalization has resulted in the creation of new forms of work such as freelancing consultancy and online trading, most of which are operated informally. Examples include; advertisement and sale of goods through social media (Facebook, Instagram, Amazon etc), letting or subletting of property through the Airbnb platform, provision of taxi services through the Uber platform, provision of technical services such as software development through online portals etc. Most of these enterprises carry out their transactions online, and payments are done on their websites. These enterprises often do not have any address nor phone numbers on their website and are therefore out of sight from tax authorities.</p> <p>The session will investigate the potential impact of digitalization on the informal sector. It will assess the positive and negative effects of digitalization on informal sector growth. Digitalised products will be discussed, including their potential negative and positive effects on the tax base. The session will highlight successes and failures of informal sector taxation under digitalization.</p>

	<p>Chair: Mr Navindranath Mokul, Mauritius Revenue Authority (MRA) Presentation: Mr Michael Masiya, Digital Economy and Informal Sector Taxation Expert 30 min</p> <p>Q&A and discussions 20 min</p> <p>SESSION 7b): IMPACT OF ICT ON INFORMAL SECTOR TAXATION</p> <p>The session will look at the potential impact of automation on taxation of the informal sector. It will also assess the preparedness of African Tax Administrations in embracing the automation drive. In addition, it will also touch on Legislative and administrative considerations for taxing the informal sector in an automated environment. The session will highlight successes and failures around ICT.</p> <p>Chair: Mr Anisio Samandjata, Angola Revenue Authority Presentation: Mr Michael Masiya, Digital Economy and Informal Sector Taxation Expert 30 min</p> <p>Q&A and discussions 20 min</p>
15h45 – 16h00	Break
16h00-17h30	<p>SESSION 8: WHY HAS TAXATION OF THE INFORMAL SECTOR NOT WORKED IN AFRICA? HOW TO GET IT RIGHT?</p> <p>WHY HAS TAXATION OF THE INFORMAL SECTOR NOT WORKED IN AFRICA?</p> <p>This part will build from the previous sessions to prioritize the factors impeding the implementation of an efficient informal sector taxation on the continent. The purpose of the session is to draw relevance from the experiences shared in the earlier sessions. The session will look at the existing home-built informal sector taxation frameworks, policies, administration etc. and the associated challenges. The participants will examine the reasons why the taxation of informal sector has not been working and advance feasible and implementable solutions.</p> <p>FRAMEWORK FOR EFFICIENTLY TAXING THE INFORMAL SECTOR IN AFRICA</p> <p>In addition, during this session, delegates will group in separate teams to discuss components for the approaches and proposals leading to an acceptable framework for efficiently taxing the informal sector in Africa. The session will also discuss the current legislative, administrative and institutional frameworks being implemented for taxing the informal sector, the gaps therein and propose a way forward. The session will draw from the political economy experiences and the experiences of the informal sector players as highlighted by previous presenters.</p> <p>The group leaders will draw lessons and good practices from previous sessions to draw outcome statements and areas that need further investigation for tax administrations. The chair will conduct a wrap up of suggestions from the teams.</p> <p>Group Discussions, Facilitator Presentation: Outcomes of group discussions are presented Q&A and discussions</p>
17h30	Evening at Leisure



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Day 3: Thursday 6 February 2020

<p>09h00 – 10h00</p>	<p>SESSION 9: AN AFRICAN FRAMEWORK FOR AN EFFICIENT TAXATION OF THE INFORMAL SECTOR: WHAT SHOULD IT LOOK LIKE?</p> <p>In this session, the presenters will guide the audience towards developing a proposed framework for a taxation of 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 framework for taxing the informal sector with the possibility for each country to adapt it to its unique circumstances. 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>Chair: Mr Maari Sarr, Gambia Revenue Authority Presentation: Mr Alpha Ngom, <i>Direction Générale des Impôts et des Domaines</i>, Senegal 40 min <i>Panellist to complement the presenter: Mr Thomas Jallah</i>, Liberia Revenue Authority 15 min Q&A and discussions</p>
<p>10h00 -11h00</p>	<p>Group Discussions and Plenary presentations The participants will vet the elements of the proposed framework for efficiently taxing the informal sector in Africa.</p>
<p>11h00 -11h30</p>	<p>Refreshment Break</p>
<p>11h30-13h00</p>	<p>SESSION 10: RESEARCH PROJECT INTO AN AFRICAN INFORMAL SECTOR TAXATION FRAMEWORK (VALIDATING RESEARCH QUESTIONS AND PROPOSED METHODOLOGY)</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</p>

	<p>session will guide what the key questions are that ATAF must ask to conduct research and field studies that will guide the development and implementation of an African framework for effectively and efficiently taxing the informal sector. The ATAF research team will first present the proposed research questions and methodology; thereafter the delegates will:</p> <ol style="list-style-type: none"> 1. Discuss the research questions for the informal sector taxation field guide; 2. Provide input on the proposed methodology to be used for the study; 3. Propose the type and quality of data that ATAF must collect during the study; 4. Make proposals on what the tax administrations' informal sector taxation guideline should contain; 5. Make proposals on stakeholders to involve in the research questionnaires and field studies; 6. Provide input on the proposed six-country case studies where ATAF may benchmark sound practices in the compilation of an African framework for informal sector taxation; and 7. Identify experts in the experts meeting that will form part of the technical committee on this project. <p>Chair: Dr Nara Monkam, Director of Research: ATAF Presentation: ATAF Research Team Q&A</p>
13h00-13h30	<p>SESSION 11: SUMMARY OF OUTCOMES AND ACTION POINTS FOR</p> <ol style="list-style-type: none"> a. THE 9TH COUNTRY CORRESPONDENTS CONFERENCE; and b. THE 1ST EXPERTS MEETING ON TAXATION OF THE INFORMAL SECTOR <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>Rapporteurs: Mr. Momoh Isaac (Senior Manager) and Mr. Emmanuel Eze (Deputy Manager and ATAF Essay Award winner), FIRS</p>
13h30-13h45	<p>CLOSING CEREMONY</p> <ol style="list-style-type: none"> 1. Mr Logan Wort, Executive Secretary; ATAF 2. Mr Muhammad M. Nami, FIRS Executive Chairman & ATAF Council Chairman
13h45 – 14h30	<p>Lunch Break</p>
14h30	<p>VISIT TO THE NIGERIAN FEDERAL INLAND REVENUE SERVICE OFFICE (TBC)</p> <p>A field tour of one of the Nigerian Federal Inland Revenue Service informal sector offices.</p>