



‘What Next for Tax Research in Africa?’

ICTD Annual Meeting 2019, in association with the RRA

5-7 February 2019, Kigali, Rwanda

Programme

Tuesday 5th February

- 09.00 – 9.15 **Welcome and Introductions to the Meeting**
Mick Moore, Chief Executive Officer of the International Centre for Tax and Development (ICTD), UK
- 09.15 – 9.30 **Opening Remarks**
Dr Uzziel Ndagijimana, Minister of Finance and Economic Planning

Session 1: Taxation and Accountability

- 09.30 – 09:50 **Taxation and accountability in sub-Saharan Africa: New Evidence for a Governance Dividend**
Dr Roel Dom, ICTD Research Fellow, IDS
- 09:50 – 10:10 **Micro-Links between Taxation and Accountability Initiatives**
Vanessa van den Boogaard, ICTD Researcher, University of Toronto
- 10:10 – 10:30 **How civil society organizations can support the tax and accountability initiatives of revenue authorities**
Andrew Itai Chikowore, PhD Student, University of Leicester

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10:30 – 11:30 **Questions and Discussion**

Discussants:

Ibrahim Bangura, Economic Governance Officer, Open Society Initiative for West Africa & Mr. King Geoffrey Ngabonziza, Head on Internal Audit Division, Rwanda Revenue Authority (RRA)

11.30 – 12.00 Tea/Coffee break

Session 2: Tax Administration: Compliance

12.00 – 12:20 **An Impact Evaluation of the Tax Training Program of the Rwanda Revenue Authority**

Denis Mukama, Deputy Commissioner for Research and Planning, the Rwanda Revenue Authority & Fabrizio Santoro ICTD Researcher, IDS

12:20 – 12:40 **Questions and Discussion**

12:40 – 13:40 Lunch

Session 2: Tax Administration: Compliance (continued)

13:40 – 14:00 **The NESG Nigerian Tax Perception Survey**

Neil McCulloch, Development Economist, The Policy Practice & IDS

14:00 - 14.20 **Questions and Discussion**

14:20 – 14:40 **Non-compliance in Eswatini with an in-depth analysis of tax return data**

Winnie Mdluli, Eswatini Revenue Authority & Fabrizio Santoro, ICTD Researcher, IDS

14:40 – 15:00 **Questions and Discussion**

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15:00 – 15:30 Tea/Coffee break

Session 3: Tax Administration: Use of Technology

15:30 – 15:50 **The Customer is King: Evidence on VAT Compliance in Tanzania**
Ingrid Sjursen, Post-doc, Centre for Applied Research, Norwegian School of Economics

15:50 – 16:10 **An analysis of discrepancies in taxpayers' VAT declarations in Rwanda**
Denis Mukama, Deputy Commissioner for Research and Planning, Rwanda Revenue Authority (RRA) & Fabrizio Santoro ICTD Researcher, IDS

16:10 – 16:30 **The impact of electronic fiscal devices on tax compliance in Ethiopia**
Andualem Mengistu, Ethiopian Development Research Institute (EDRI) & ICTD Ethiopian Tax Research Network (ETRN)

16:30 – 17:30 **Questions and Discussion**

Wednesday 6th February

09.00 – 09.15 **Welcome to Day Two: Introductory Remarks**

Session 4: Informal Taxation

09.15 – 09.35 **Informal taxation, accountability and tax morale: Baseline findings from Somalia**
Fabrizio Santoro, ICTD Researcher, IDS

09.35 – 10.00 **Informal taxation: Implications and ways forward**
Vanessa van den Boogaard, ICTD Researcher, IDS

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10:00 – 10:15 **Working with traditional authorities to collect “small” local taxes in Sierra Leone**
Adams Tommy, Ministry of Finance and Economic Development,
Sierra Leone

10.15 – 11.15 **Questions and Discussion**

Discussant:

Max Gallien, PhD candidate, London School of Economics

11.15 – 11.45 Tea/Coffee break

Session 5: Property Taxation

11.45 – 11.50 **Introduction**
Nyah Zebong, ICTD African Property Tax Initiative (APTI)

11.50 – 12:05 **Strengths and weaknesses of government’s solutions to strengthening property taxes**
Riel Franzsen, Professor, African Tax Institute (ATI)

12.05 – 12.15 **Property Tax in African Secondary Cities: Insights from the cases of Kisumu (Kenya) and M’Bour (Senegal)**
Liza Rose Ciriolia and Christopher Mizes

12.15 – 12.25 **Tax administrations view of ongoing reforms to improve property tax mobilization outcomes**
Fred Andema, Kampala Capital City Authority (KCCA)

12.25 – 12.40 **Government and a private sector actors working to build innovative solutions to improve property tax collection and management systems**
Justine Knebelmann, PHD Candidate, Paris School of Economics (PSE)

12.40 – 12.45 **Closing remarks**
Nyah Zebong, ICTD African Property Tax Initiative (APTI)

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12:45 – 13:45 Lunch

Session 5: Property Taxation (continued)

13:45 – 14.05 **Panel discussion**
Introduction of all panelists followed by discussions questions, comments, and exchange of experiences

14.05 – 14.45 **Questions and Discussion**

14.45 – 15.15 Tea/Coffee break

Session 6: International Taxation

15.15 – 15.20 **Introduction to ICTD work on international corporate tax**
Sol Picciotto, Emeritus Professor, Lancaster University & Senior Fellow, ICTD

Allocation of MNE income

15:20 – 15:30 **Problems of Transfer Pricing & Current Reform Attempts**
Sol Picciotto, Emeritus Professor, Lancaster University & Senior Fellow, ICTD

15:30 – 15:40 **Safe Harbours**
Alex Ezenagu, PHd Candidate, McGill University & ICTD Researcher

15:40 – 15:50 **Alternative Minimum Tax and other simple methods**
Michael C Durst, US tax practitioner & ICTD Senior Fellow

15:50 – 16:20 **Questions and Discussion**

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Tax Treaties	
16.20 – 16.35	Tax Treaty Practices & Policy in Africa Catherine Ngina Mutava, Associate Director, Strathmore Tax Research Centre & ICTD Researcher
16.35 – 16.45	The AA/ICTD Tax Treaty Database Martin Hearson, LSE Research Fellow, London School of Economics
16.45 – 16.55	Implications of the MLI for African countries' tax treaties Annet Oguttu, Professor, University of Pretoria
16.55 - 17.15	Questions and Discussion

18.00 till late!	Dinner and Entertainment at the Marriot Hotel – Kigali Organised by the Rwanda Revenue Authority
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Thursday 7th February

09.00 – 09.15 Welcome to Day Three: Introductory Remarks

THE ICTD ANNUAL LECTURE	
09.15 – 10.45	The Missing Principle of Resource Tax Design Alexandra Readhead, International Taxation and Extractive Industries Consultant

10.45 – 11.15 Tea/Coffee break

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Session 7: Taxation of Extractive Industries

11:15 – 11:25	Introduction Alexandra Readhead, International Taxation and Extractive Industries Consultant
11:25 – 11:40	Tax incentives in extractive industries Bernard Sanya, Tax Administration Advisor - Extractive Industries, formerly Ugandan Revenue Authority.
11:40 – 11:55	Taxation of small-scale mining Athelia Grasco, Manager of the Natural Resource Tax Section, Liberian Revenue Authority
11:55 -12:10	Tech metals, automation, and tax Stephane Essaga, Senior Oil, Gas and Mining Manager, Mazaars International, formerly Research Officer, General Taxation Office, Cameroon Tax Authority
12:10 – 13:15	Questions and Discussion

13:15 – 14:15 Lunch

Session 8: Taxing Wealth

14:15 – 14:30	Taxation of HNWIs and VIPs: Update from the Uganda Revenue Authority Ronald Waiswa, Supervisor in Research and Policy Analysis, URA Research, Planning and Development Division
14:30 – 14:45	Taxation of Professionals in Africa: Are Professional Associations and Regulators an Untapped Resource? Daisy Ogembo, PhD Candidate, Oxford University
14:45 – 15:15	Questions and Discussion Discussants:

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Jalia Kangave, IDS Research Fellow & ICTD Capacity Building Manager; RRA Representative

Session 9: Customs

15.15 – 15.45 **Lessons form customs reforms support in Madagascar and other SSA countries : Which way forward for research?**
Gael Raballand, Lead Public Sector Specialist, World Bank

15.45 – 16.00 Tea/Coffee break

16.00 – 18.00 **Visit to The Rwanda Genocide Museum**
Transport organised by the Rwanda Revenue Authority for those interested in attending

African Tax Administration Research Day

Friday 8th February, Kigali, Rwanda

Programme

09.00 – 9.30 **Welcome and Introductions to the Meeting**
Jalia Kangave, Capacity Building Manager, ICTD

9.30 – 10.00 **Challenges of e-filing and e-payment of taxes in Ghana**
Alex Moyem Kombat, Ghana Revenue Authority (GRA)

10.00 – 10.30 **Tax Policy uncertainty in Zimbabwe**
Bongani Dansa, Zimbabwe Revenue Authority (ZRA)

10.30 – 11.00 Tea/Coffee break

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11.00 – 11.30 **Tax Education for the Populace: What Contents are Effective to Promote Collection and Compliance**
Bontle Moalosi, Botswana Unified Revenue Service

11.30 – 12.00 **The Revenue and Corrective potential of Motor Vehicle Ownership Tax (MVOT): The Case of Malawi**
Frank Kalizinje, Malawi Revenue Authority (MRA)

12.00 – 12.30 **The determinants of corporate income tax compliance on CIT in Rwanda**
Helene Uwimbabazi, Rwanda Revenue Authority (RRA)

13.30 – 14.00 Lunch

14.00 – 14.30 **A Review and Analysis of the Social Media Tax in Uganda**
Ian Kananura Mwesigye, Uganda Revenue Authority (URA)

14.30 – 15.00 **Influence of Enforcement Measures on Tax Debt Revenue Realization**
John Kimutai Langat and Ombasa Wycliff Kiame, Kenyan Revenue Authority (KRA)

15.00 – 15.30 Tea/Coffee break

15.30 – 16.00 **Can Remittance Boost Tax Revenue Collections? A case study of Zimbabwe**
Simbarashe Hamudi, Zimbabwe Revenue Authority (ZRA)

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16.00 – 16.15

Closing Remarks

Mr Richard Tusabe, Commissioner General of the Rwanda Revenue Authority (RRA)

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