



Global Tax Governance at a Crossroads

Conference organised by the ICTD in partnership with KESRA and participation of Strathmore University and University of Nairobi

5-7 June, Serena Hotel, Nairobi

Agenda

Day 1 - Monday, 5 June: Taking stock.

09.00 – 10:00 **Opening ceremony of the conference**

10:00 – 10:30 **Coffee/tea break**

10:30 – 11:00 **Conference scene-setting**

- Martin Hearson, ICTD

11:00 – 12:30 **Panel 1: What have existing multilateral tax institutions delivered for lower-income countries?**

Lower-income countries' achievements in international tax negotiations, the challenges they face, lessons learned and future prospects.

- Rasmi Das, Ministry of Finance, India
- Marlene Parker, Ministry of Finance, Jamaica
- Yariv Brauner, University of Florida
- Eric Mensah, Sam Okudzeto & Associates
- George Obell, Kenya Revenue Authority

Moderator: Miranda Stewart, University of Melbourne

12:30 – 13:30 **Lunch**

13:30 – 15:00 **Parallel sessions**

2A: Exchange of Information

- Victoria Gronwald (scene-setting), London School of Economics
- Leyla Ates, Altinbas University
- Ervice Tchouata, Global Forum on Transparency and Exchange of Information
- Thulani Shongwe, ATAF
- Joyce Mwangi, Kenya Revenue Authority

Moderator: Mary Ongore, University of Nairobi

2B: Environmental taxation

- Giovanni Occhiali (scene-setting), ICTD
- Ivan Ozai, York University
- Alice Kananu, KESRA
- Kurt Vandender, OECD [online]
- Tatiana Falcao (independent)

Moderator: Tarcisio Magalhaes, University of Antwerp

2C: Taxing MNEs: experiences with transfer pricing

- James Karanja, Anjarwalla & Khanna (scene-setting)
- Sabine Laudage, German Institute of Development and Sustainability (IDOS)
- Cassandra Vet, University of Antwerp
- Abebe Yihdego, Ministry of Finance, Ethiopia
- Patrick Chege, Deloitte Kenya

Moderator: Kerrie Sadiq, Queensland University of Technology

15:00 – 15:30 **Coffee/tea break**

15:30-17:00 **Panel 3: Kenya’s trajectory in international tax and lessons for the continent**

Participation in regional and multilateral institutions; adoption of international tax instruments; successes and challenges in cross-border taxation; experience of the Digital Services Tax

- James Karanja, Anjarwalla & Khanna
- Cromwell Pkomu, National Treasury, Kenya
- Veronica Ndegwa, Institute of Public Finance
- Everlyn Muendo, Tax Justice Network Africa

Moderator: Alvin Mosioma, Open Society Foundations

17:00-18:00 **Welcome cocktail – In the garden of the Serena Hotel**

Day 2 – Tuesday, 6 June: What do lower-income countries need from international cooperation?

09.00 – 10:00

Opening address: Understanding and anticipating the digital transformation of African economies

- Bitange Ndemo, Kenya’s Ambassador to Belgium and the European Union [online]
- Mwirigi Mugambi, Commissioner KESRA (Discussant)

Moderator: Irma Mosquera, GLOBTAXGOV/Leiden University

10:00 – 10:30

Coffee/tea break

10:30 – 12:30

Panel 4: Services and digitalisation

Problems for lower-income countries in taxing services, and the effects of ‘servicification’ and digitalisation; issues of treaty interpretation and anti-abuse rules; experiences with unilateral measures; implications of OECD and UN negotiations for lower-income countries.

- Sol Picciotto (scene-setting), ICTD
- Matthew Gbonjubola, Federal Inland Revenue Service, Nigeria [online]
- Elisangela Rita, Southern African Development Community [online]
- Andrea Riccardi, Tax administration, Uruguay
- Nickson Omondi Odondi, Kenya Revenue Authority
- Muhammad Ashfaq Ahmed, Federal Board of Revenue, Pakistan

Moderator: Suranjali Tandon, National Institute of Public Finance and Policy, India

12:30 – 13:30 **Lunch**

13:30 – 15:00 **Parallel sessions**

6A: Minimum taxes

- Melissa Dejong, OECD
- Mbakiso Magwape, ICTD
- Kudzie Mataba, IISD
- George Mbatai, Westminster Consulting

Moderator: Sol Picciotto, University of Lancaster and ICTD

6B: Digital financial services – new taxes and administrative practices

- Awa Diouf, ICTD
- Fabrizio Santoro, ICTD
- Andrew Chege, KRA
- Doris Akol, IMF
- Kennedy Kipkemboi, GSMA

Moderator: Catherine Mutava, Strathmore University

6C: Research colloquium

- Bilal Hamza, FIRS, “Nigeria's Assessment of Exchange of Information Implementation Regimes for Tax Purposes: Benefits, Challenges and Lessons Learnt”
- Nyatefe Dotsevi, WATAF, “Tax Treaty Policy and Practice in West Africa”
- Kui Li, University of Cambridge, “The Impact of G20 Countries’ Tax Treaty Policies on Low-income Countries”

Moderator: Christian von Haldenwang, German Institute of Development and Sustainability (IDOS)

15:00 – 15:30 **Coffee/tea break**

15:30 – 17:00 **The ICTD Lecture: What has Africa learned from a decade in multilateral negotiations?**

- Mary Baine (lecture), ATAF
- Annet Oguttu (discussant), University of Pretoria
- Nana Akua Achiaa Amoako Mensah (discussant), Ghana Revenue Authority
- Chenai Mukumba (discussant), Tax Justice Network Africa

Moderator: Giulia Mascagni, ICTD

17:30 **Transport to conference dinner leaves Serena Hotel**

18:30 **Conference dinner and entertainment (The Safari Park Hotel)**

Day 3 – Wednesday, 7 June: The value of global tax governance to lower-income countries

09.00 – 10:30

Panel 7: Histories of multilateral tax cooperation

Presentations of three books/papers studying the history of multilateral cooperation, including the role of the UN and implications for lower-income countries

- Nikki Teo, University of Sydney
- Matti Ylonen, Helsinki University
- Steven Dean, Brooklyn Law School
- Lyla Latif (discussant), University of Nairobi
- Muhammad Ashfaq Ahmed (discussant), Federal Board of Revenue, Pakistan

Moderator: Annet Oguttu, University of Pretoria

10:30 – 11:00

Coffee/tea break

11:00 – 12:30

Parallel sessions

8A: Taxation of the wealthy

- Jalia Kangave (scene-setting), ICTD
- Monica Tumukunde, Uganda Revenue Authority
- Lyla Latif, University of Nairobi
- Suranjali Tandon, National Institute of Public Finance and Policy, India
- Abdul Muheet Chowdhary, South Centre

Moderator: Bosire Nyamori, University of Nairobi

8B: What to do about tax treaties?

- Frederik Heitmüller (scene-setting), ICTD and Leiden University
- Antonia Hohmann, University of Münster
- Jaqueline Taquiri, International Institute for Sustainable Development (IISD)
- Moses Maina, Tax Consultant
- Amadou Badiane, Direction Général des Impôts et Domaines, Sénégal

Moderator: Vincent Arel Bundock, University of Montreal

8C: Exploring the future of dispute resolution in international taxation for developing.

- Details to be confirmed.

Moderator: Tax Justice Network Africa

12:30 – 13:30 **Lunch**

13:30 – 15:30 **Panel 9: The future of global tax governance**

Analysis of the institutional environment of international tax policy at international and domestic levels; successes and lessons learned; proposals for the future.

- Afton Titus, University of Cape Town
- Amadou Badiane, Direction Général des Impôts et Domaines, Sénégal
- Hajara Batamuliza, Rwanda Revenue Authority
- Mercy Mbithi, Kenya Revenue Service
- Mlondie Mohale, Eswatini Revenue Service

Moderator: Mbakiso Magwape, ICTD

15:30 – 16:00 **Coffee/tea break**

16:00 – 17:00 **Closing ceremony**