

Riël Franzsen Symposium

THEORY AND PRACTICE OF TAXATION IN AFRICA

29 AND 30 APRIL 2024

Future Africa Campus, University of Pretoria



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Riël Franzsen Symposium Theory and Practice of Taxation in Africa

Riël Franzsen

Riël Franzsen occupies the South African Research Chair in Tax Policy and Governance and was the director of the African Tax Institute at the University of Pretoria from 2007 to 2023. After obtaining the BLC and LLB degrees from the University of Pretoria, he obtained a doctorate (tax law) from Stellenbosch University, South Africa, in 1990. In 2013 he also obtained a master's degree in creative writing from the University of Pretoria. More than 20 doctoral and 80 master's students have completed their studies under his supervision or co-supervision. He regularly teaches at Masaryk University (Czech Republic) and the Vienna University of Economics and Business (Austria). He has acted as an instructor for short courses or workshops on behalf of various entities, including the IMF, Lincoln Institute of Land Policy and International Property Tax Institute.

He specializes in land and property taxation and has acted as a policy advisor for various entities (including the IMF and World Bank) in more than 30 countries in Africa, Asia, the Caribbean, Europe, and the Middle East. He has authored or co-authored many peer-reviewed papers and book chapters. He is the co-editor of a number of scholarly books, including *Property Tax in Africa – Status, Challenges and Prospects* (2017) and *Property Tax in Asia – Policy and Principles* (2022), published by the Lincoln Institute of Land Policy.



**Riël Franzsen Symposium: Theory and Practice of Taxation in Africa
29 and 30 April 2024– Future Africa, University of Pretoria**

Times	Authors	Subjects	Discussants
29 April 2024			
08:00–08:30	Arrival and registration: Passports and tickets		
08:30–08:45	Margaret Chitiga-Mabugu <i>Dean: Faculty of Economic and Management Sciences</i>	A word of welcome from the Faculty	
	Annet Oguttu <i>Director: African Tax Institute</i>	A word of welcome from the ATI	
SETTING			
CHAIR: Sijbren Cnossen			
08:45–09:30	Sansia Blackmore and Odd-Helge Fjeldstad	Taxation in Complex Contexts – Prospects for a Fiscal Contract in South Africa	Estian Calitz
09:30–10:15	Estian Calitz, Niek Schoeman, and René van Eyden	Economic Constraints on Tax Design	Odd-Helge Fjeldstad
10:15–10:45	Break		
TAXES ON INCOME, PROFITS AND WEALTH			
CHAIR: Annet Oguttu			
10:45–11:30	Lee Burns and Dirk Scholtz	Income Tax Design Issues	Sijbren Cnossen
11:30–12:15	Sijbren Cnossen and Lindelwa Ngwenya	Corporate Income Taxation in the Southern African Customs Union – Prospects for Reform and Coordination	Eric Zolt
12:15–13:00	Chris Evans, Belema Obuoforibo, and Eric Zolt	Wealth Taxes in Africa: Good Idea or False Promise?	Dirk Scholtz
13:00–14:00	Lunch		

TAX ADMINISTRATION

CHAIR: Eric Zolt

14:00–14:45	Ruth Wamuyu, Bernd Schlenther, and Jeffrey Owens	Reconsidering Taxation of High Net-Worth Individuals in Light of New Tax Transparency Rules and Emerging Technologies	Thabo Legwaila
14:45–15:30	Thabo Legwaila and Carika Keulder	Challenges of Digitalisation in Tax Administration – A South African Perspective	Bernd Schlenther
15:30–16:15	Annet Oguttu and Brian Arnold	A Global Tax Organization: Has the Time Come?	Jeffrey Owens
16:30–18:30	Cocktail function		

30 April 2024

08:00–08:30 Arrival

CONSUMPTION TAXES

CHAIR: Nara Monkam

08:30–09:15	Pierre-Pascal Gendron	Breaking the Logjam of VAT Exemptions and Reduced Rates with Tax Expenditure Evaluation	Mzwandile Ngidi
09:15–10:00	Marius van Oordt and Mzwandile Ngidi	Adapting Excise Taxes to the Introduction of Electric Vehicles	Pierre-Pascal Gendron
10:00–10:30	Break		

PROPERTY TAXES

CHAIR: Thabo Legwaila

10:30–11:15	Roy Bahl, Wenjing Li, Joan Youngman and Wei Liu	Revenue Mobilization from Property Taxation: A Worldwide View	William McCluskey
11:15–12:00	William McCluskey and Paedar Davis, c.s.	Share and Share Alike? Investigating Simplified Approaches to Sharing the Tax Burden for Effective Mobilisation of Property Taxation	Roy Bahl
12:00–13:00	Lunch		

FINANCING LOCAL GOVERNMENTS

CHAIR: Roy Bahl

	Nara Monkam and Maonei Mangwanya	Municipal Finance	Felix Oppong
13:45–15:00	Felix Oppong and Sally Wallace	The Future of Intergovernmental Finance in Sub-Saharan Africa	Nara Monkam
15:00–15:45	Riel Franzsen	The Future of Property Taxation in Africa	All of us!
15:45–15:50	Annet Oguttu	Word of thanks	
15:45–16:00	End of Symposium Announcements		
18:30–21:00	Gala Dinner		

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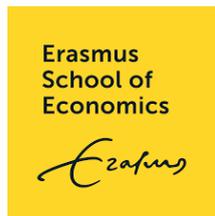


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LIST OF CONTRIBUTORS



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Roy Bahl, a renowned economist, has held prestigious positions at various institutions such as Syracuse University and the International Monetary Fund before becoming the Founding Dean at The Andrew Young School of Policy Studies at Georgia State University. His expertise lies in tax and expenditure policy, as well as intergovernmental fiscal policy. He has advised numerous developing and middle-income countries and frequently consults for international agencies and private businesses. Additionally, he has authored numerous books and scholarly papers, focusing on topics such as public finance reform in urbanized China and financing metropolitan governments in developing countries. Bahl serves on the board of directors of the Lincoln Institute of Land Policy and the International Center for Land Policy Training and Research. He is a recipient of prestigious awards and his former students are making significant contributions worldwide.



Sansia Blackmore earned a D. Comm (Economics) from the University of Pretoria in 1999. She taught and researched at the Department of Economics before transitioning to private practice. During her academic career, she presented research papers, published articles, and co-authored textbooks. She remained involved in research projects at the University and served as Managing Editor of a journal. After working in the financial sector, she returned to academia in 2017 at the African Tax Institute. In 2020, she obtained a PhD in Tax Policy, focusing on development and poverty, state-society relationships, and social-contract effects on development in her publications.



Lee Burns is a former Professor of Taxation Law at the University of Sydney. Lee holds honorary appointments at the University of New South Wales, the University of Indonesia, and the University of Pretoria. Lee specialises in international and comparative tax law and for over 30 years has provided assistance on tax policy and law under the technical assistance programs of international organisations.



Estian Calitz is Professor Emeritus and Research Fellow in Economics, and a former Executive Director: Finance, at Stellenbosch University, South Africa. Previously he was Director General of Finance (now the National Treasury) of the South African Government. His teaching and research is mainly in Public Economics and macroeconomic policy.



Sijbren Cnossen, Emeritus Professor of Tax Law and Economics at Erasmus University Rotterdam and the University of Maastricht, is a former Extraordinary Professor at the African Tax Institute of the University of Pretoria, which bestowed an honorary doctorate on him in 2022. He has been an Academic Partner of CPB Netherlands Bureau for Economic Policy Analysis and held prestigious chairs at Harvard University and the University of New York. Cnossen has advised numerous countries on tax system design through international organizations. African countries he has advised include Botswana, Egypt, the East African Community, Nigeria, South Africa, The Gambia, and Zambia. He has published extensively on taxation, including his latest book on Modernizing VATs in Africa published by Oxford University Press. Erasmus University named a Chair in Public Economics after him and he is a Knight in the Order of the Dutch Lion.



Peadar Davis is a Chartered Surveyor and Senior Lecturer in Property Appraisal and Management at Ulster University. He specialises in providing research, consultancy and training solutions for property taxation in developing/transitional jurisdictions. Recent property related work includes: advising the World Bank, FAO UN and the Ugandan Government on Government property valuation process modernisation and the introduction of CAMA; advising the Ethiopian Government on appropriate valuation training reform; advising the Dubai Land Authority on the creation of property market indices and advising Housing Associations on matters of investment and development strategy. Peadar is involved in EU research concerning urban security, resilience, disaster recovery and critical infrastructure protection. He is the Editor (Property) for the Journal of Financial Management of Property and Construction.



Chris Evans is an Emeritus Professor at UNSW Sydney, an Extraordinary Professor at the University of Pretoria, and an International Research Fellow at the Oxford University Centre for Business Taxation. He previously worked at the UK's Inland Revenue and in an international tax firm in London. He holds a PhD from UNSW Sydney, Masters' degrees in Education and International Politics from Leeds University and Leicester University, and an Honours degree in Economics from London University. His expertise lies in comparative taxation, tax administration, capital and wealth taxation, with numerous publications and research projects for governments and organisations.



Odd-Helge Fjeldstad, a holder of a PhD in economics from the Norwegian School of Economics, has over 30 years of experience in research and policy analysis in East and Southern Africa and the Middle East. He is a prolific writer on taxation and development, with expertise in research management and extensive collaboration with African research institutions. He has advised African governments on taxation and public financial management, and worked as a consultant for development organisations. Currently, he holds positions at the African Tax Institute and Chr. Michelsen Institute.



Pierre-Pascal Gendron, PhD in Economics from the University of Toronto, is a Professor of Economics and Program Coordinator at the Longo Faculty of Business and International Development Institute in Toronto, Canada. He has extensive experience as an economic analyst in the Canadian government and as a consultant in international tax practices in both Canada and the Netherlands. Gendron has worked with organisations such as the IMF, RDF, USAID, World Bank, and Forum of Federations on fiscal matters. He is a member of the IMF's Expert Roster and has completed numerous tax policy missions in Africa and other regions. He has also taught VAT courses at the University of Pretoria and has published extensively on tax policy in developing countries. He serves as a referee for scholarly journals and has been a member of the Advisory Board of the World Journal of VAT/GST Law.



Carika Keulder (previously Fritz) holds the degrees LLB, LLM, LL.D from the University of Pretoria, and is an admitted attorney and notary public. She is an associate professor at the Law School of the University of Witwatersrand where she lectures on undergraduate and postgraduate level. She presents research papers frequently, and she has published widely in accredited journals. Her research focus is tax administration and taxpayers' rights. She is an NRF rated researcher.



Thabo Legwaila, an esteemed tax expert, boasts a robust academic background with qualifications including a B Juris, LLB, LLM, Postgraduate Diploma in Tax Law, and LL.D. With experience as a Senior Lecturer at Stellenbosch University and a Research Fellow at Harvard, he transitioned to tax consultancy at KPMG and Ernst & Young. Serving as Director for Business Tax at the South African National Treasury, he developed tax policies and managed legislative amendments. He later became Head of Tax for Citibank in Africa, before holding a professorship at the University of Johannesburg. Currently, he serves as CEO of the Office of the Tax Ombud and continues his professorship at the University of the Witwatersrand.



Wenjing Li, with a Ph.D. in Economics from the University of Nebraska-Lincoln, USA, is a Policy Analyst at the Peking University-Lincoln Institute Center for Urban Development and Land Policy (PLC). Specializing in urban economics, public finance, and housing economics, she has published in international research journals and Lincoln Institute Working Paper on housing market analysis and local government finance. She also contributed to the Property Tax in Asia: Policy and Practice publication.



Wei Liu earned her bachelor's and master's degrees from Renmin University of China. She has been with Peking University - Lincoln Institute Center for Urban Development and Land Policy since 2009, currently holding the position of Senior Policy Analyst. Liu's research focuses on property tax, municipal finance, and land policy. She has authored over ten papers on property tax and contributed to Chinese government projects on property tax reform. In 2021, she released a book on international property taxation in Chinese.



Maonei Mangwanyana is a Post-doctoral Research Fellow in the Department of Economics at the University of Pretoria. Prior to that, she was a post-doctoral research fellow with the University of Johannesburg where she focused primarily on the fourth Industrial Revolution (4IR) on governance. Her areas of research interest and expertise focus on public policy, public finance, and primary health care.



William McCluskey's career spans from the Valuation and Lands Agency to the University of Ulster and eventually Lincoln University in New Zealand. He has also served as a visiting professor at various universities around the world. Currently, he holds the position of Extraordinary Professor at the African Tax Institute. His expertise lies in real estate valuation, property tax systems, mass appraisal modeling, and geographic information systems. He has advised international organizations such as the IMF, World Bank, and FAO on property tax issues and has participated in expert missions in numerous countries. McCluskey is a Fellow of the Royal Institution of Chartered Surveyors and co-editor of a book on property tax in Africa.



Nara Monkam is an Associate Professor of Public Economics at the University of Pretoria, South Africa, and Head of the Public Policy Hub. Previously, she was the Director of Research at ATAF, overseeing the organisation's research agenda and managing relationships. She also served on the Davis Tax Committee, focusing on South African tax reassessment. Her expertise lies in public economics, domestic resource mobilization, tax policy, intergovernmental fiscal relations, and property taxation reforms.



Mzwandile Ngidi is a lecturer and PhD researcher at the African Tax Institute. His doctoral research focuses on tax policy issues of corporate tax transparency, beneficial ownership transparency, tax avoidance, evasion and tax-related illicit financial flows. Previously, he worked as teaching and research assistant at the ATI. He holds the LLB and MPhil (taxation) degrees from the University of Pretoria.



Lindelwa Ngwenya is a tax and public policy researcher. She has worked as an academic in South Africa and Australia. She holds an LLM and an MPhil from the University of Pretoria. She holds a PhD in Taxation and Business Law from the University of New South Wales.



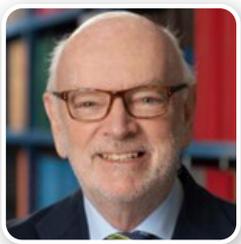
Belema Obuoforibo, CTA ATT (Fellow), is the Director of the IBFD Knowledge Centre, a member of the IBFD's Executive Board, and Chair of the Centre for Studies in African Taxation (CSAT). She is also an Extraordinary Lecturer at the Department of Economics, University of Pretoria, where she teaches international taxation and a member of the UN Subcommittee on Wealth and Solidarity Taxes. With previous experience working in London as a UK-qualified Chartered Tax Adviser, Belema is a respected speaker, lecturer, and presenter on international tax issues. She is the Director of the Africa Tax Symposium and contributes to various international tax publications. Additionally, Belema advises African governments on tax policy, treaties, and domestic tax legislation.



Annet Oguttu, a professor of taxation and Director of African Tax Institute at the University of Pretoria, specialises in international tax law. She is known for her books on tax law, including “Base Erosion and Profit Shifting: A Blueprint for Africa’s Response” and “International Tax Law: Offshore Tax Avoidance in South Africa”. She has also contributed to various publications on international tax topics. Recognised as an established researcher, she holds research fellowships at prestigious institutions such as The IBFD Centre for Studies in African Taxation. Additionally, she is a member of the UN High-Level Panel on International Financial Accountability, Transparency and Integrity, the Davis Tax Committee in South Africa, and has served as a Commissioner of the South African Law Reform Commission.



Felix Oppong is the Senior Economist for Benin at the World Bank in Washington DC. He has focused on Francophone African countries like Senegal, Burkina Faso, and Mauritania for the past five years. Felix’s expertise lies in preparing budget support operations, designing macroeconomic frameworks, and conducting incidence analyses. He also spent five years as an evaluator at the World Bank, assessing programs in various countries. Prior to the World Bank, he worked at the Ministry of Finance in Ghana for nearly a decade, where he established the Tax Policy Unit and contributed to budget drafting. Felix holds a PhD in Tax Policy, a Master of Philosophy in Economics, and a Master of Economic Policy Management.



Jeffrey Owens, with a background in economics and as a qualified accountant, is the Director of the WU Global Tax Policy Center at Vienna University of Economics and Business. Serving as a Senior Policy Advisor at EY, he focuses on international taxation and tax policy. Previously, he led OECD’s tax work for over 20 years, establishing a major taxation program and expanding OECD’s relationships with non-member countries. Owens has contributed to professional journals, published books, and authored OECD publications on taxation. His significant contributions in the field have earned him numerous awards and recognition for his valuable work in tax policy and administration, as well as in international monetary policy development.



Bernd Schlenther is an expert in domestic resource mobilisation and illicit financial flows with over 20 years of experience at the South African Revenue Service (SARS). He is accredited by the IMF, UNDP, and WCO and speaks at international forums on tax issues. Bernd trains officials, MPs, and media on tax and customs. He works with institutions like ATAF, IMF, UNDP, and WCO in developing countries. Bernd holds a PhD in Tax Policy and has written papers on resource taxation, corruption, money laundering, inter-agency cooperation, and good governance. He is a respected authority in the field, contributing to academic literature and policy discussions.



Niek Schoeman is Emeritus Professor of Economics at the University of Pretoria. His professional career includes employment at institutions such as the SA Department of Trade and Industry, Department of Education, Rand Afrikaans University and the University of Pretoria where he acted as Director of the Bureau for Economic Policy and Analysis and Professor in the Department of Economics with specialisation in Public Economics. Before his retirement in 2014, he acted as Deputy Dean and Dean of the Faculty of Economic and Management Sciences. He also served as financial director on the board of the African Tax Institute (ATI). He published widely in numerous academic journals and was also involved in many technical papers on taxes and public finances. During his professional career, he acted as a consultant and advisor in the field of fiscal finances to several institutions such as the South African Revenue Services the South African Reserve Bank and The National Treasury.



Dirk Scholtz is a senior lecturer in public economics at the Department of Economics and the ATI at the University of Pretoria. He holds an LLB and MPhil (Taxation) from the University of Pretoria and is currently a PhD researcher at the ATI. His fields of interest include taxation for development and sub-national taxation and fiscal decentralisation. He is a co-author in textbooks in economics, served on the editorial board of an academic journal and held a fellowship at Harvard University in the International Tax Programme.



Reneé van Eyden is a Professor of Economics at the University of Pretoria in the Department of Economics. She holds a B.Sc. Hons, MBA, and Ph.D. (Econ) degree from the University of Pretoria. She has been appointed to Skills Development Projects of the United Nations (Project LINK), the German Development Agency GIZ, Economic Research Southern Africa, South African Reserve Bank, and Enterprises at UP and has conducted econometric training in Ghana, Uganda, Namibia, Lesotho, Mozambique, and South Africa. She has served as secretary of the African Econometric Society (which transitioned to the African Region of the Econometric Society) and has organised conferences for the African Econometric Society and the Econometric Society. Her research experience and interests mainly focus on applied macroeconomic analysis, macroeconomic modelling, and applied econometrics.



Marius van Oordt is an Associate Professor in the African Tax Institute at the University of Pretoria and an expert in indirect taxation in developing countries. He has provided indirect tax policy guidance to African, Asian, European, and American countries. He is an external expert for the International Monetary Fund and a member of the United Nations Subcommittee on Indirect Taxes in Developing Countries. He holds a PhD in Tax Policy from the University of Pretoria under the supervision of Prof Riel Franzsen and Prof Niek Schoeman.



Sally Wallace, a managing director at EY's US National Tax, Quantitative Economics & Statistics practice, has 35+ years of tax policy experience. She works with public, non-profit, and private sectors on tax policy, administration, and economic development. Formerly Dean at Georgia State University, she holds a Ph.D. in economics from Syracuse University and teaches at the African Tax Institute, University of Pretoria.



Ruth Wamuyu is doctoral candidate and a teaching and research associate at the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business). Her PhD research focus is on the interaction of the BEPS pillar II and tax, trade, and investment law. She holds an LLM in international tax law from King's College London and a LLB from Strathmore University Kenya. Prior to joining the institute, she worked as a tax advisor at KPMG East Africa; as an advocate at Iseme, Kamau, and Maema which is a member firm of DLA Piper Africa; and a research associate at the Strathmore Tax Research Centre.



Joan Youngman is a senior fellow and chair of the Department of Valuation and Taxation at the Lincoln Institute of Land Policy, in Cambridge, Massachusetts. She is an attorney and author of numerous articles and books concerning land and building taxation and valuation. She has undertaken international research and educational work for the World Bank, the OECD, the International Monetary Fund, and the Harvard Law School International Tax Program. She is the author of *A Good Tax* (2016), and *Legal Issues in Property Valuation and Taxation: Cases and Materials* (2006), a co-author of *State and Local Taxation: Cases and Materials* (10th edition 2014), and co-editor of the books *Erosion of the Property Tax Base* (2009), *Making the Property Tax Work: Experiences in Developing and Transitional Countries* (2008), and *The Development of Property Taxation in Economies in Transition: Case Studies from Central and Eastern Europe* (2001).



Eric Zolt is a distinguished tax law professor who has worked with various organisations and governments on tax policy matters in over 30 countries. He served at the US Department of Treasury and established tax advisory programs in Eastern Europe and the Former Soviet Union. Prior to his time at UCLA, he was a partner at Kirkland & Ellis and also served as the Faculty Director of the International Tax Program at Harvard Law School. He is also a co-founder of the African Tax Institute.

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