



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA



Faculty of Economic and Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe

Department of Economics

African Tax Institute

2015 Short Courses



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2015 ATI Short Courses

About the ATI

The African Tax Institute (ATI) is a multi-disciplinary institute located at the University of Pretoria, in Pretoria, South Africa. It is devoted to training, research, and technical assistance in the areas of tax policy and tax administration on the African continent. Although the ATI's academic programmes, short courses and workshops focus on Africa, participants from developing countries elsewhere in the world may also benefit from the postgraduate programmes, short courses and workshops offered and are welcome to enrol.

The ATI's major objectives are to –

- Provide quality theoretical and technical training to tax policy and tax administration officials from African countries;
- Offer specialised short courses and workshops on current tax issues to officials at all levels of government; and
- Undertake and facilitate tax-related research and act as a forum for the co-ordination of tax issues amongst African countries.

The goal is to develop independent capacity in especially the public sector within African countries so that countries are better equipped to address internal tax policy and tax administration issues, while also recognising the dramatic increase in cross-border activity that requires greater co-operation and co-ordination in the design and implementation of tax systems.

Since its inception in 2002, various postgraduate and short-course programmes have been offered as well as workshops and conferences hosted successfully. To date more than 1,000 government officials and academics from the following African countries have benefited from one or more of the ATI's wide range of courses or workshops: Angola, Botswana, Cameroon, Chad, DRC, Egypt, Eritrea, Ethiopia, The Gambia, Ghana, Kenya, Lesotho, Malawi, Mauritius, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sierra Leone, South Africa, Sudan, Swaziland, Tanzania, Uganda, Zambia and Zimbabwe.



ATI Instructors

Instructors for the respective 2015 ATI short courses may include tax specialists affiliated with the following institutions: Georgia State University (United States), National Revenue Authority (Sierra Leone), South African Revenue Service (South Africa), University of Maastricht (The Netherlands), University of Johannesburg (South Africa), University of Pretoria (South Africa), University of Stellenbosch (South Africa), University of South Africa, University of Ulster (Northern Ireland), Yeditepe University (Turkey), York University (Canada) and the International Monetary Fund.

Who should apply?

ATI short courses and workshops are designed to benefit and enhance the skills of mid-level and senior public officials from national, regional or local treasuries as well as tax administrators from national, regional or local revenue collecting agencies in African countries. University lecturers are also welcome to register.

Admission Requirements

ATI short courses and workshops are primarily for **full-time government officials and university staff**. Candidates should have at least a bachelor's degree, or – in exceptional cases – a post-secondary school diploma and significant applicable government experience. The specific requirements for each of the individual short courses are set forth below.

Selection of Short Courses

Applicants can register for only one short course in any specific week, as each course entails 6 to 8 hours of tuition and/or discussion daily (from Monday to Thursday) with an examination on Friday. Applicants are however welcome and indeed encouraged (to maximise their travel expenses) to register for consecutive short courses.

Expression of Interest

Please complete the attached provisional application form and return it to the ATI **by email or fax** on or before the relevant deadline indicated for individual short courses or programmes. Also email or fax the following additional information:

- A brief curriculum vitae (CV) (which also includes your contact details and information regarding your educational background, their level of applicable government experience and compliance with the short course-specific requirements stated below)
- A copy of the photo page of your passport
- Contact details of your sponsor or details of your financial position if you are not to be sponsored by your employer or another entity

Early application is highly recommended as the enrolment for 2015 will be limited to 30 participants per short course. You will be notified by email or fax whether your application has been successful within 2 weeks from receipt.

How to formally Register for an ATI Short Course

Once you have been informed by the ATI that your application has been successful, the ATI will forward your contact details and the course details to **Continuing Education at**

University of Pretoria (CE at UP). This University of Pretoria-owned entity administers all short courses on behalf of the ATI. CE at UP will contact you and request you to complete a formal CE at UP registration form.

Note: The ATI is responsible for the course content and world-class instructors, while CE at UP assists with the on-campus logistical and administrative aspects of the short courses offered.

Short Course Fees

Short course fees are payable per participant per course and cover registration, tuition and study materials, as well as lunch, tea and coffee on the days lectures are presented. These fees **exclude** accommodation and travel costs to/from Pretoria.

Short course fees are **payable to Continuing Education at University of Pretoria Trust (CE at UP)** and strictly payable **before** the relevant short course commences, unless otherwise arranged. Note that the ATI cannot provide or facilitate access to any funding that will cover any costs related to the participation in any ATI short course. Applicants may wish to request financial assistance for the short course fees from their employers and/or donor agencies (e.g. DFID, GIZ, USAID, or UNDP). The ATI is not liable for any costs pertaining to airfares, accommodation, visas, or ground transport (including to/from any airport inside or outside South Africa).

PLEASE NOTE: ATI courses are not subsidised through donor or university funds, but are funded through tuition fees. The ATI therefore reserves the right to cancel any short course(s) in the unlikely event that it/these prove not to be economically viable.

Accommodation, Travelling, Health Insurance, Subsistence Expenses and Visas

The ATI is not responsible for any arrangements regarding accommodation. A list of hotels and guest houses in close proximity to the University of Pretoria is available from the ATI Secretariat on request or could be viewed on the ATI web page. We cannot guarantee the accuracy or quality of the accommodation listed on the ATI web page.

The sponsoring Ministry, Revenue Authority or other government agency is also responsible for transportation, health insurance and subsistence expenses for its applicants.

Applicants from some African countries may need visas to visit South Africa. This may entail a formal letter of invitation to attend the relevant course(s) from the University. If this is the case, please apply timeously for a visa.



ATI Programme Manager

Ms **Claudia Bittencourt** is the ATI Programme Manager for all the 2015 ATI short courses.

Email: ati@up.ac.za
Tel: +27 12 420 4553
Fax: +27 12 420 4508

CE at UP Short Course Coordinator for ATI Courses

Ms **Samedah Davis** is the CE at UP Course Coordinator for the ATI's 2015 short courses.

Email: Samedah.Davis@ce.up.ac.za
Tel: +27 12 434 2562

Further Information about the ATI

Email: ati@up.ac.za
Tel: +27 12 420 4553
Fax: +27 12 420 4508
Web: <http://www.ati.up.ac.za>

ATI
Faculty of Economic & Management Sciences
University of Pretoria
Private Bag X20
Hatfield 0028
Pretoria
South Africa

2015 ATI Short Courses

The ATI is pleased to announce that the following short courses will be offered in 2015:

Winter Programme in Taxation

20 – 31 July 2015

- **Fiscal Decentralization and Local Taxation Programme** (20 – 24 July 2015)
- **Introduction: Revenue Forecasting and Tax Analysis Workshop** (20 – 24 July 2015)
- **Advanced: Revenue Forecasting and Tax Analysis Workshop** (27 - 31 July 2015)

07 – 11 September 2015

- **Fiscal Regimes for Mining and Petroleum** (07 – 11 September 2015)

Fiscal Decentralization & Local Taxation Programme

20 to 24 July 2015

Venue: **Leadership Centre**, University of Pretoria

Fee: **12,000ZAR per participant**

(This short course is largely sponsored by the **Lincoln Institute of Land Policy** based in Cambridge, Massachusetts, United States.)

Language of Instruction: **English only**

This one-week programme covers the following issues in an African context:

- The policy and practical issues to be considered in the context of fiscal decentralization
- Expenditure and revenue assignment
- Intergovernmental transfers
- Capital financing, borrowing and debt
- Appropriate sources of revenue for sub-national government
- Policy and administrative issues regarding property tax as a source of revenue
- Property tax base options
- Valuation and assessment for property taxes
- Tax rates and tax relief
- Local tax administration
- Local revenue enhancement

Instructors: Prof Riël Franzsen (University of Pretoria, South Africa), Prof Roy Bahl (Extraordinary Professor, University of Pretoria, South Africa) and Dr William McCluskey (University of Ulster, United Kingdom).

Minimum requirements: Participants must have at least an undergraduate degree or post-school diploma and some practical experience in the areas of tax policy or tax administration.

Deadline for Registration: **3 July 2015**

Tax Analysis & Revenue Forecasting Programme

20 - 31 July 2015

In order to ensure that participants are equipped with the necessary mathematical and computer skills required to master revenue forecasting techniques, a specific programme was designed to accommodate the need for additional contact time and computer laboratory practise. The Tax Analysis & Revenue Forecasting Programme consists of two short courses offered over a two-week period:

- **Introduction: Revenue Forecasting and Tax Analysis**
- **Advanced Revenue Forecasting and Tax Analysis**

Venue: Informatorium, University of Pretoria

Fees: 20,000ZAR per participant per short course

Language of Instruction: English only

Introduction: Revenue Forecasting and Tax Analysis

20 - 24 July 2015

This short course will focus on equipping participants with the necessary mathematical and computer skills required to master revenue forecasting techniques.

Instructors: Dr Samuel Jibao (University of Pretoria, South Africa)

Minimum requirements: Prospective candidates must have at least an undergraduate degree or tertiary qualification of a similar stature. A general knowledge of windows software programmes and statistical packages such as e-views will be an advantage.

Deadline for Registration: **3 July 2015**

Advanced Revenue Forecasting and Tax Analysis

27 - 31 July 2015

This short course focuses on the macro foundations of revenue forecasting, tax elasticity, GDP-based estimating models, as well as statistical analysis and micro-simulation techniques for revenue forecasting. Specific models for different types of tax (i.e. personal income tax, company tax, VAT, excise taxes and trade taxes) will also be discussed and evaluated.

Instructor: Dr Selcuk Caner (IMF) and Dr Samuel Jibao (University of Pretoria)

Minimum requirements: A candidate will only be allowed to enrol for the Advanced Workshop if the Introductory Workshop has been completed successfully, or alternatively, if sufficient proof of an adequate skills level (e.g. successful completion of a workshop similar to the Introductory Workshop is provided to the workshop coordinator). Prospective candidates must have at least an undergraduate degree or tertiary qualification of a similar stature and some basic practical experience in revenue forecasting and tax analysis. A general knowledge of windows software programmes and statistical packages such as e-views will, therefore, be an advantage.

Deadline for Registration: **3 July 2015**

Fiscal Regimes for Petroleum and Mining

7 – 11 September 2015

This short course will cover –

- Special characteristics as well as opportunities and challenges presented by the resource sector
- Fiscal objectives and introduction to relevant fiscal instruments
- Production sharing
- Royalties
- Income taxation
- International tax issues
- An additional progressive tax
- Value-added taxation and customs duties
- Fiscal stability
- State participation
- Evaluation of fiscal regimes
- Tax administration and revenue management
- Transparency and accountability

Venue: Leadership Centre, University of Pretoria

Instructors: Dr Selcuk Caner, Mr Martin Grote, and Dr Alpa Shah (International Monetary Fund)

Fee: 20,000ZAR per participant per short course

Language of Instruction: English only

Minimum requirements: Prospective candidates must have at least an undergraduate degree and two years of government experience in the areas of tax policy or tax administration.

Deadline for Registration: 7 August 2015

Past ATI Instructors

Prof Brian Arnold
Goodmans LLP
Toronto, Canada

Prof Hugh Ault
Boston College
Boston MA, United States

Prof Roy Bahl
Georgia State University
Atlanta GA, United States

Dr Tom Balco
Ministry of Finance
Bratislava, Slovak Republic

Prof Richard Bird
University of Toronto
Ontario, Canada

Prof Neil Brooks
Osgoode Hall Law School
York University
Toronto, Canada

Prof Selcuk Caner
International Monetary Fund
Washington DC, United States

Mr David Child
Independent Consultant
Surrey, United Kingdom

Prof Sijbren Cnossen
University of Maastricht
Maastricht, The Netherlands

Mr Riaan de Lange
EEAS
Pretoria, South Africa

Dr Keith Engel
EY
Johannesburg, South Africa

Prof Riël Franzsen
African Tax Institute
University of Pretoria
South Africa

Prof Pierre-Pascal Gendron
Humber College Institute of
Technology & Advanced Learning
Toronto, Canada

Mr Christophe Grandcolas
Independent Consultant
Paris, France

Mr Martin Grote
International Monetary Fund
Washington DC, United States

Dr Alain Joustin
University of Liege
Liege, Belgium

Dr Stephen Karingi
KIPPRA
Nairobi, Kenya

Prof Roy Kelly
Center for International
Development
Duke University
Durham NC, United States

Dr Jacques Kibambe
Department of Economics
University of Pretoria
South Africa

Prof Harry Kitchen
Trent University
Peterborough, Canada

Prof Rick Krever
Monash University
Melbourne, Australia

Prof Thabo Legwaila
University of Johannesburg
Johannesburg
South Africa

Mr Andrew Masters
International Monetary Fund
Washington DC, United States

Mr IV Mazorodze
South African Revenue Service
Pretoria, South Africa

Dr William McCluskey
School of the Built Environment
University of Ulster, Northern
Ireland

Mr Charles McPherson
International Monetary Fund
Washington DC, United States

Prof John Mikesell
Indiana University
Bloomington IN, United States

Prof Rebecca Millar
Faculty of Law
University of Sydney
Australia

Dr Elzette Muller
Pretoria Bar
Pretoria
South Africa

Dr Esman Nyamongo
Reserve Bank
Nairobi, Kenya

Prof Lynette Olivier
University of Johannesburg
Johannesburg
South Africa

Prof Jay Rosengard
Kennedy School of Government
Harvard University
Cambridge MA, United States

Dr Jacques Sasseville
OECD
Paris, France

Prof Alan Schenk
Wayne State University
Detroit MI, United States

Prof Niek Schoeman
Department of Economics
University of Pretoria
South Africa

Mr Dirk Scholtz
Department of Economics
University of Pretoria
South Africa

Dr Moses Sichei
Reserve Bank
Nairobi, Kenya

Mr David Solomon
Consultant
South Africa/UK

Dr Emil Sunley
International Monetary Fund
Washington DC, United States

Mr Victor Thuronyi
International Monetary Fund
Washington DC, United States

Mr Ron van der Merwe
South African Revenue Service
Pretoria
South Africa

Prof François Vaillancourt
Department of Economics
University of Montreal, Canada

Dr Christophe Waerzeggers
School of Law
University of Utrecht,
The Netherlands

Prof Eric Zolt
School of Law
University of California, LA
Los Angeles CA, United States