

PROF ANNET OGUTTU, DIRECTOR AFRICAN TAX INSTITUTE

Welcoming Address at the Riel Franzsen Symposium: 29-30 April 2024

Prof Margaret Chitiga-Mabugu, honourable guests, ladies and gentlemen. The African Tax Institute joyously welcomes you to this phenomenon Symposium in honour of Prof Riel Franzsen upon his retirement at the University of Pretoria and as the Director of the African Tax Institute. It is always good for us to take a break, take stock and appreciate the “good hand” that has brought us thus far. For us to appreciate why we should celebrate Prof Franzsen, we need to briefly go down the ATI’s memory lane and see how Prof Franzsen fits in the picture.

The idea behind setting up the ATI can be traced back to the 1950s when a number of African tax officials trained for the International Tax Program at Harvard Law School in Cambridge, Massachusetts USA. However, due to the costs attending a full-time program and the fact that few African countries could afford sending off senior tax officials to attend a 9-month residential program, over the years, fewer officials from Africa participated in the program.

With requests to develop an Institute tailored to the needs of African tax Officials, in the 1970s, Professor Oliver Oldman, the former director of the International Tax Program at Harvard Law School ((1964 to 1989) investigated the possibilities to setting up a tax institute in Africa. However, it was through the efforts of the subsequent Director of the International Tax Program, Professor Eric Zolt (2001 to 2003) (who is here present), that the tax institute in Africa came to fruition.

Prof Eric Zolt visited southern Africa in 2000, and discussions were held among representatives of both the private and public sector (including the National Treasury (South Africa); South African Revenue Service; University of South Africa; University of the Witwatersrand; Rand Afrikaans University and United States Agency for

International Development). A decision was reached that a tax institute, focusing on southern Africa, would be hosted at the University of Pretoria.

Thus, the Southern African Tax Institute (SATI) was launched on 23 June 2002, at which the then Minister of Finance of South Africa, Mr Trevor Manuel, delivered the keynote address. Professor Riël Franzsen, who was by then a Professor in the department of Mercantile Law at the University of South Africa was appointed as SATI's Executive Director. From 2002, the SATI began offering capacity-building initiative, through a 4 week Winter Program in Taxation, which participant from various African countries.

With the SATI's increased sphere of influence and the popularity of its programme that attracted research fellows beyond the Southern African region, a decision was taken to re-launch SATI as the African Tax Institute (ATI), on 14 June 2007, with the keynote speaker being Dr John Karimu, then Commissioner General: National Revenue Authority, Sierra Leone. Professor Franzsen was then also appointed as the first, full-time Director of the ATI with effect from 1 July 2007.

Under Prof Riel Franzen's directorship aperiod of 16 years, from June 2007 to February 2024, the ATI blossomed to become the renowned world class institute it is today. As a result of his international networks and collaborations, in 2006, the ATI concluded a joint-venture contract with the Lincoln Institute of Land Policy (based in Cambridge, Massachusetts, United States) that has resulted in impactful research. Great collaborations have been built with other great institutions such as the Erasmus School of Economics; UCLA School of Law, Chr. Michelsen Institute, Vienna University of Economics & Business; University of New South Wales, Ulster University, Andrew Young School of Policy Studies, Masaryk University, University of Ghana,

University of Nairobi, Makerere University, the IBFD, ICTD, the UN, IMF, World Bank and many others.

Under his directorship, the ATI also boasts of its association with renown international scholars (many of whom are here present) and have served as Extraordinary professors or instructors at the ATI, that have been instrumental in offering ATI courses in fields such as: Fiscal decentralization and sub-national taxation; Land and property taxation; International taxation; Indirect taxation; Tax and Development; Geographic information systems in the tax environment and Tax compliance. What a great legacy of international friends of the ATI, that Riel helped to bring together. As the ATI takes on a new season under we trust for the continued support and collaboration from you all.

Under his directorship, ATI begun offering the MPhil: Taxation in 2009, from our first graduates in 2011 up to 2023, the ATI has graduated 153 MPhil Taxation students. The ATI begun offering PhD in Tax Policy in 2012; and has since then up to the 2023 academic year graduated 10 PhD students. Staff members have published many books and articles, as well as 15 ATI Working Paper Series. Even after his retirement, Prof Franzsen continues to serve, and is currently the SACH Chair in Tax Policy and Governance which is based at the ATI (whose last term runs from 2023 – 2027). The ATI is proud of his A rating as an NRF researcher.

On behalf of the African Tax Institute, we appreciate your Prof Franzsen for being a visionary leader and for directing the ATI with Grit and passion. I will now ask all the ATI staff members to stand up and salute the outgoing Captain of the Ship. We wish you an enjoyable, fruitful and restful retirement.