

# Full Programme International Conference on Taxation 2023

DAY 1	Wednesday, 2 August
08:30	Registration and refreshments
09:00	Opening remarks
09:15	<a href="#">Keynote speaker – Prof James Alm</a>
10:00	<b>Presentation Session 1 (Chair: Prof Shaun Parsons)</b> <ul style="list-style-type: none"> <li>○ <b>A framework for a simpler South African Value-Added Tax Act</b> <i>Mr ME Hassan (University of Johannesburg)</i></li> <li>○ <b>The impact of carbon and sugar tax on the South African economy: A sustainable tax policy perspective</b> <i>Mr G Nyirenda (University of Limpopo)</i></li> <li>○ <b>Are small business owners willing to issue receipts? Supplier acceptance of a tax lottery system</b> <i>Prof AH Schoeman (University of Pretoria)</i></li> </ul>
11:00	Coffee break
11:30	<a href="#">Panel 1: Necessity for justice and equity through tax</a>
13:00	<a href="#">Lunch</a>
13:45	<b>Presentation Session 2 (Chair: Prof Marina Bornman)</b> <ul style="list-style-type: none"> <li>○ <b>Achieving distributive justice through nudging</b> <i>Dr N Monageng (University of Pretoria)</i></li> <li>○ <b>Tax policies in pursuit of human rights</b> <i>Dr Estrella del Valle Calzada (University of Valencia)</i></li> <li>○ <b>Happiness: Philosophy, economy and justice</b> <i>Prof K Coetzee (North-West University)</i></li> <li>○ <b>Hints of Ubuntu: Contextualizing the role of gender equality in taxation in South Africa</b> <i>Ms S Swanepoel (University of Pretoria)</i></li> </ul>
15:15	Coffee break
15:45	<a href="#">Panel 2: Taxation as a means to achieving justice in gender inequality</a>
17:00	<a href="#">Poster presentations</a>
18:00	<a href="#">21st Anniversary Gala Dinner</a>

# Full Programme International Conference on Taxation 2023



DAY 2	Thursday, 3 August
08:00	Refreshments
08:30	<a href="#">Keynote speaker – Judge Dennis Davis</a>
09:15	<a href="#">Panel 3: Barriers to distributive tax justice</a>
10:45	Coffee break
11:15	<p><b>Presentation Session 3 (Chair: Dr Karen Stark)</b></p> <ul style="list-style-type: none"> <li>○ <b>Impact of distributive tax justice in South African townships</b> <i>Mr NP Luvhengo (University of Limpopo)</i> <i>Mr SS Pilane (University of Limpopo)</i></li> <li>○ <b>Controversial obstacles to progress towards tax justice</b> <i>Dr Benjamin Sevilla Bernabeu (University of Valencia)</i></li> <li>○ <b>Resolving double non-taxation: Issues regarding the foreign employment income exemption in South Africa</b> <i>Mrs TA Mulaudzi (University of the Witwatersrand)</i></li> <li>○ <b>Craving the crown jewels</b> <i>Dr Liezel Tredoux (University of South Africa)</i></li> </ul>
12:45	Lunch
13:30	<a href="#">Panel 4: Distributive tax justice in international taxation – the North/South divide</a>
15:15	Closing remarks

## We are thanking the following sponsors:

The Department of Taxation of the University of Pretoria would like to say 'thank you' to all our sponsors. It is encouraging to see that the enthusiasm to work together in this sector is still strong and we thank all sponsors for their support.

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## Professor James Alm

*Professor Emeritus of the  
Department of Economics at  
Tulane University*



James Alm is Professor Emeritus of the Department of Economics at Tulane University in New Orleans, LA. where he held the position of chair of the Department of Economics. Prior to being at Tulane University, he was Professor and Chair of the Department of Economics in the Andrew Young School of Policy Studies at Georgia State University and Dean of the Andrew Young School. He also taught at Syracuse University and at the University of Colorado at Boulder. He studied economics at the University of Chicago where he earned his master's degree. He achieved his doctorate at the University of Wisconsin-Madison. Alm served as the President of the Southern Economics Association and of the National Tax Association. Alm's chief study interest is public economics. Much of his work has examined the responses of individuals and firms to taxation, in such areas as the tax treatment of the family, tax compliance and evasion, tax reform, the line-item veto, social security, housing, indexation, and tax and expenditure limitations. Additionally, he has studied the determinants of state economic growth and corruption. He has worked in numerous countries on fiscal and decentralization reforms, including South Africa. He has authored and co-authored more than 11 books and nearly 200 journal articles, while also serving as Editor of Public Finance Review and on other editorial boards. His work has been published in leading journals such as the National Tax Journal, Public Finance Review, and International Tax and Public Finance.



## Judge Dennis Davis

*Retired judge of the High Court*



Dennis Martin Davis is a retired judge of the High Court, appointed by former President Nelson Mandela in 1998 as part of the Competition Appeal Court and later the Tax Appeal Court. He currently serves as the chairperson of the Company Tribunal and chairs the Davis Tax Review Committee, established by the then Minister of Finance in 2013. He was a member of the Commission of Enquiry into Tax Structure of South Africa (the Katz Commission) and was a Technical Advisor to the Constitutional Assembly, where the negotiations for South Africa's interim and final constitutions were formulated and concluded. Judge Davis assisted in drafting the Competition Act of 1998 and the Companies Act of 2008. Judge Davis received his education at Herzlia School and the universities of Cape Town and Cambridge.

He lectured at UCT between 1977 and 1998 and was appointed Personal Chair of Commercial Law in 1989. He was appointed Director of the Centre for Applied Legal Studies at the University of the Witwatersrand in 1991 and served until 1997. During his tenure on the bench, Judge Davis continued teaching constitutional and tax law. He

held the position of visiting professor at the universities of Cambridge, Florida, Toronto and Harvard. Between 1993 and 1998 Davis was the first South African judge to have hosted a current affairs TV programme, the award-winning Future Imperfect. He then continued to host Constitutional Talk and Judge for Yourself. He authored and co-authored nine books, including Income Tax Cases & Materials (1995), and has extensively published in academic journals.

## Panel 1

### Necessity for justice and equity through tax

The scale of income and wealth inequality, already at dangerously high levels in both developed and emerging economies, has more recently been exacerbated by the COVID-19 pandemic and other war and climate-induced crises. Research shows that over the last 10 years the richest 1% of humanity has captured more than half of all new global wealth (Oxfam, Survival of the Richest, 2023). This introductory panel considers whether taxes and the taxation system should play a role in tackling such inequality and in supporting the principles that underpin distributive justice, such as fairness, equality of opportunity and proportionality, and – if so – what that role should be. The panellists will address issues such as: the role of various forms of wealth taxation; whether more can be achieved through greater progressivity in other existing tax bases; the importance of taxpayer rights; and access to tax justice for the less privileged members of society.



**Chair: Prof Chris Evans**  
Extraordinary Professor in the Dept of Taxation,  
University of Pretoria



**Ms Nina Olson**  
Executive Director, Center for  
Taxpayer Rights, Harvard  
Kennedy School, USA



**Prof Bernadene de Clerq**  
Department of Taxation, UNISA



**Prof Madeleine Stiglingh**  
CA Programme coordinator,  
Department of Accounting,  
University of Pretoria



**Dr Nara Monkam**  
Associate Professor, Public  
Economics, Tax Policy Expert

## Panel 2

# Taxation as a means to achieving justice in gender inequality

Our panel discussion on 'Taxation as a means to achieving justice in gender inequality' will provide context and insight into the role of taxation in working toward gender equality worldwide. The issue of gender equality as a consideration within tax is gaining traction and has begun to feature on the agenda of several global bodies including the World Bank and the OECD.

Research shows that gender equality is central to achieving economic growth and progress. It is also one of the United Nations Sustainable Development Goals. Despite this, issues of gender equality are often not considered as being integral to a fair and just tax system. As such tax policy and legislation can often be substantively discriminatory because no attention is given to gender specific needs and concerns in both the setup and outcomes of any given tax system.

The impact of this is extensive and systemic and all types of taxes are affected. It applies in developing and developed nations and thus warrants further discussion and consideration. The panel will delve into these issues in more detail to give conference attendees a sense of the importance of the topic and the scope of its impact as well as a way forward in tackling these universal concerns around the role of gender equality within tax.



**Chair: Prof Yvette Lind**  
Professor of Law, BI Norwegian Business School.



**Prof Attiya Waris**  
Professor of Fiscal Law and Policy in Eastern Africa, Law School, University of Nairobi, Kenya



**Prof Margaret Chitlga-Mabugu**  
Dean of the Economic and Management Sciences Faculty, University of Pretoria



**Prof Lisa Marriott**  
Extraordinary Professor in the Dept of Taxation, University of Pretoria



**Ms Sumarie Swanapoel**  
Department of Taxation, University of Pretoria

## Panel 3

### Barriers to distributive tax justice

Distributive tax justice may have equality and fairness as principles that can potentially lead to economic growth, employment, improved living conditions, etc. However, distributive tax justice is not received by all stakeholders as a positive contribution to fiscal policy. Several barriers exist in the economic, political and social environment. Some of these barriers may include a lack of political will and resistance from powerful economic stakeholders where reforms are resisted due to the protection of their own wealth. There may also be difficulty in a country to generate enough revenue to address distributive tax justice. Due to complex tax systems, opportunities for tax avoidance could be created, leading to the unfair distribution of the tax burden. The tax authority may be limited by its own capacity to enforce laws, etc. in an effective manner. A further barrier may be found in cultural attitudes towards taxes and the burden it is projecting towards the public.



**Chair: Prof Andy Lymer**  
Professor of Taxation and Personal Finance  
at Aston University



**Prof Adrian Sawyer**  
University of Canterbury,  
New Zealand



**Dr Sansia Blackmore**  
African Tax Institute,  
University of Pretoria



**Prof Hanneke du Preez**  
Department of Taxation,  
University of Pretoria



**Prof Thabo Legwaila**  
Chief Executive Officer of  
the Office of the Tax Ombud  
(OTO)

## Panel 4

# Distributive tax justice in international taxation – the North/South divide

Tax justice should be a fundamental underlying principle in the design of international tax rules but it is rarely referred in international tax laws and tax treaty rules, which have historically been largely shaped in favour of capital exporting (largely residence-based developed countries in the global north) than capital importing countries (largely source based developing countries in the global south). The notion of “distributive justice” requires that the international tax regime is just to the poorest of nations. This implies that the design of international tax policy must entail inclusive and redistributive tax policies to ensure that all countries receive their fair share of taxes from the global economy so as to improve the legitimacy of international tax law in a changing modern international society. In this panel, the panellists will discuss the following:

- What distributive tax justice in international taxation entails
- The factors that have hindered and continue to hinder distributive tax justice in international taxation;
- Whether the current structure of setting the international tax norms by international bodies such as the OECD and the UN fosters distributive tax justice;
- How distributive tax justice can be attained, even as OECD Inclusive Framework and UN develop new rules for taxing the digital economy;
- The feasibility of calls to form an “International Tax Body” under the auspices of the UN, in ensuring distributive tax justice.



**Chair: Prof Keith Engel**  
CEO of SAIT



**Prof Annet Oguttu**  
Department of Taxation,  
University of Pretoria



**Ms Belema Obuoforibo**  
Director, IBFD Knowledge  
Centre, and IBFD Executive  
Board Member



**Mr Anthony Munanda**  
Senior Specialist,  
International Tax  
and Transfer Pricing,  
African Tax Administration  
Forum (ATAF)



**Prof Johann Hattingh**  
Professor in the Department of  
Commercial Law, University of  
Cape Town and Chief Editor of  
the Bulletin for International  
Taxation.



## Poster presentations

📌 Don't miss the poster presentations and discussions in the lunch hall. 📌  
View the conference handout for more information.

## Gala dinner

We are pleased to invite you to a momentous occasion as the Department of Taxation celebrates its 21st anniversary. Join us as we commemorate two decades of exceptional service, growth, and achievement. For this event you had to reserve a seat. However, if you are still interested in attending, you are welcome to talk to Annemarie Snijder or call her on 078 613 9890.



**Invitation**  
**Department of Taxation**  
**21st Anniversary**  
**Celebratory Gala Dinner**  
2 August 2023

  
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You are cordially invited to the 21<sup>st</sup> anniversary celebratory Gala dinner of the Department of Taxation

**Date** Wednesday, 2 August 2023  
**Time** 18:00 for 18:30  
**Venue** Future Africa, Hatfield Campus, University of Pretoria  
**Dress code** Professional / Formal  
**Cost** R300  
**RSVP** [Click here](#) to confirm your attendance  
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## Thank you

The Department of Taxation @ University of Pretoria want to express our heartfelt gratitude to each of you for your invaluable presence and active participation. Your thoughtful insights and engagement have contributed immensely to the knowledge-sharing and collaborative spirit of this event. We extend our appreciation to our esteemed speakers, panellists, and sponsors for their dedication in making this conference possible. Let's carry the knowledge gained here into our professional endeavors, making a positive impact in the world of taxation.

## Steering Committee



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Hanneke du Preez



Prof Annet Oguttu



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