



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

AFRICAN TAX INSTITUTE

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Information about the ATI

Vision and Mission

The vision of the African Tax Institute (“the Institute”) is to be a world-class academic institution focused on building capacity in the areas of tax policy and tax administration on the African continent.

Focusing on African countries, the mission of the Institute is to –

- Build tax policy and tax administration capacity within the public sector
- Offer appropriate postgraduate programs in tax policy and tax administration
- Offer specialised contact and distance learning short courses on current tax issues to officials at national, regional and local government level
- Facilitate, undertake and disseminate tax-related research on African tax issues

The Institute strives for excellence in all its undertakings.

ATI Executive Committee

- **Riël Franzsen**, School of Economics, University of Pretoria (Director)
- **Nara Monkam**, School of Economics, University of Pretoria (Deputy Director)
- **Niek Schoeman**, School of Economics, University of Pretoria (Director: Finance)
- **Sharon Smulders**, School of Taxation, University of Pretoria
- **Eric Zolt**, School of Law, University of California, Los Angeles, United States

ATI Advisory Board

- **Sijbren Cossen**, University of Maastricht, The Netherlands
- **Riël Franzsen**, School of Economics, University of Pretoria (Director), South Africa
- **Gregory Ingram**, Lincoln Institute of Land Policy, Massachusetts, United States
- **Steve Koch**, Head: School of Economics, University of Pretoria, South Africa (ex officio)
- **Jan van Heerden**, Acting Dean: Economic & Management Sciences, University of Pretoria, South Africa (Ex officio Chairperson)
- **Nara Monkam**, School of Economics, University of Pretoria (Deputy Director), Cameroon
- **Seth Macheli**, Lesotho Revenue Authority (ex officio as chair of the SADC Sub-committee on Taxation), Lesotho
- **Niek Schoeman**, School of Economics, University of Pretoria (Director: Finance), South Africa
- **Eric Zolt**, School of Law, University of California, Los Angeles, United States

Contact Details

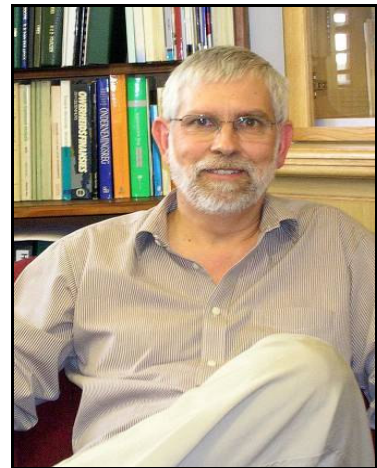
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1 Introduction

1.1 Message from the Director



Riël Franzsen
Director: ATI

As is evident from this Annual Report, 2011 was another successful year for the ATI. Most importantly, the ATI Masters Programme in Taxation welcomed its third intake (the first was in 2009) of twelve students from seven African countries and also celebrated the graduation of the first three students from the Class of 2009.

In September 2011 the ATI for the first time offered a short course on the Fiscal Regime for Petroleum and Mining. It was well-attended and should be one of the flagship courses over the next few years. In November 2011 the ATI also offered, on request, a specifically custom-made course on revenue forecasting and tax analysis for the Ministry of Finance of the Republic of Zambia.

A number of short courses were offered through the Continuing Education at University of Pretoria Trust (CE at UP). In 2011 the ATI had its first participant from Seychelles. However, as was the case in 2010, the attendance numbers for the ATI short courses in 2011 were well below numbers for the same courses in earlier years, although there was a modest increase in comparison with 2010. The primary reason is the shift in the ATI's focus towards formal post-graduate academic programmes. The ATI Master's Programme in Taxation is now well-established and the ATI is looking forward to the introduction of its PhD Programme in Tax Policy in 2012.

1.2 Message from the Deputy Director



Nara Monkam
Deputy Director: ATI

Francophone Programme in Taxation

From 2011, the Francophone Programme in Taxation is offered on demand and in-country. With the objective of providing an adequate response to the specific needs of Francophone African countries in the areas of tax policy and tax administration, the African Tax Institute will provide quality customised training to tax officials. These customised trainings or workshops will be organized in the specific countries who request assistance or training.

2 ATi Capacity-Development Programmes in 2011

2.1 Introduction

ATI modules 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 level government in African countries. Lecturers from African universities are also welcome to register for ATI capacity-development programmes.

2.2 Short-course Programmes in Taxation

2.2.1 Courses

2011 ATI Short Courses

The ATI offered the following courses in 2011:

Business Taxation

28 February to 04 March 2011

This workshop will cover theoretical and practical aspects of taxing small, medium and large businesses in the context of developing countries in Africa – especially focussing on the income tax issues raised by taxing business income.

Venue: Leadership Centre, University of Pretoria

Instructors: Prof Neil Brooks (York University, Canada) and Dr Thabo Legwaila (National Treasury, South Africa)

Winter Programme in Taxation

Value-added Taxation

04 – 08 July 2011

Value-added has been introduced recently in several countries in Africa and will be introduced in the near future in several others. An examination of fundamental issues in designing and implementing a VAT system is therefore appropriate and timely. This course dealt with the economic, legal, administrative and inter-jurisdictional aspects of VAT. The application of VAT to financial transaction, e-commerce, insurance and real property transaction were also covered.

Venue: Leadership Centre, University of Pretoria

Instructors: Prof Sijbren Cnossen (Extraordinary Professor, University of Pretoria, South Africa) and Dr Pierre-Pascal Gendron (Humber College, Toronto, Canada)

Excise Taxation

18 - 22 July 2011

This course covered theoretical and practical aspects of excise duties in the context of developing countries in Africa.

Venue: Leadership Centre, University of Pretoria

Instructors: Prof Sijbren Cnossen (Extraordinary Professor, University of Pretoria, South Africa) and Mr Riaan de Lange (South African Revenue Service)

International Taxation and Tax Treaties

25 – 29 July 2011

This course covered theoretical and practical aspects of international taxation for participants who have had little exposure to international taxation. The course furthermore examined alternative regimes for taxing residents on foreign source income and taxing foreign investors on domestic source income. Basic aspects of transfer pricing, e-commerce, tax competition, tax harmonisation and international tax treaties were discussed.

Venue: Leadership Centre, University of Pretoria

Instructors: Dr Brian Arnold (Goodmans LLP, Canada), Dr Thabo Legwaila (Citibank, South Africa) and Mr Ron van der Merwe (South African Revenue Service)

Fiscal Decentralization & Local Taxation Programme

25 to 29 July 2011

Venue: Leadership Centre, University of Pretoria

This one-week programme covered 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 and Dr Nara Monkam (University of Pretoria, South Africa), Prof Roy Bahl (Extraordinary Professor, University of Pretoria, South Africa) and Dr William McCluskey (University of Ulster, United Kingdom).

Tax Analysis & Revenue Forecasting Programme

25 July to 05 August 2011

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 courses offered over a two-week period:

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

Venue: Informatorium, University of Pretoria

Introduction: Revenue Forecasting and Tax Analysis

25 - 29 July 2011

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

Instructors: Prof Niek Schoeman and Samuel Jibao (University of Pretoria, South Africa)

Advanced Revenue Forecasting and Tax Analysis

1 - 5 August 2011

This course focused 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) were also discussed and evaluated.

Instructor: Dr Selcuk Caner, IMF

Fiscal Regime for Petroleum and Mining

11 – 15 July 2011

This course covered theoretical and practical aspects of taxing the exploitation of natural resources in the context of developing countries in Africa – especially focussing on petroleum taxes and mineral severance taxes.

Venue: Leadership Centre, University of Pretoria

Instructors: Dr Emil Sunley (formerly IMF) and Dr Charles McPherson (formerly World Bank and IMF)

Tax Analysis & Revenue Forecasting for the Republic of Zambia

28 November to 09 December 2011

This was a tailor-made course designed and offered specifically for officials from the Ministry of Finance, Zambia. It focused 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 in the context of the Republic of Zambia. Specific models for different types of tax were also discussed.

Instructors: Prof Niek Schoeman and Samuel Jibao (University of Pretoria, South Africa)

Venue: Informatorium, University of Pretoria

2.2.2 Participants

A total of 96 participants from the following 13 African countries participated in one or more these short courses: Ghana, Kenya, Lesotho, Malawi, Nigeria, Rwanda, Seychelles, South Africa, Swaziland, Tanzania, Uganda, Zambia and Zimbabwe. There were 106 module registrations in 2011 – more than in 2010, but still substantially fewer than earlier years.

| Country | Module Registrations | Country | Module Registrations |
|------------|----------------------|--------------|----------------------|
| Ghana | 8 | South Africa | 16 |
| Kenya | 1 | Swaziland | 3 |
| Lesotho | 2 | Tanzania | 1 |
| Malawi | 10 | Uganda | 6 |
| Nigeria | 1 | Zambia | 3 |
| Rwanda | 13 | Zimbabwe | 33 |
| Seychelles | 1 | Total | 106 |

2.2.3 Instructors

A total of sixteen instructors were used for the short courses offered in 2011 – as indicated in the Table below:

| Instructor | Country | Institution |
|------------------------|-----------------|---|
| Arnold, Brian | Canada | Consultant (Goodmans LLP), formerly University of Western Ontario |
| Bahl, Roy | United States | Georgia State University |
| Brooks, Neil | Canada | York University, Toronto |
| Caner, Selcuk | Turkey | International Monetary Fund (IMF) |
| Crossen, Sijbren | The Netherlands | University of Maastricht |
| De Lange, Riaan | South Africa | South African Revenue Service (SARS) |
| Franzsen, Riël | South Africa | University of Pretoria |
| Gendron, Pierre-Pascal | Canada | Humber College, Toronto |
| Jibao, Samuel | Sierra Leone | National Revenue Authority |
| Legwaila, Thabo | South Africa | Citibank, South Africa |
| McCluskey, William | United Kingdom | University of Ulster, Northern Ireland |
| McPherson, Charles | United Kingdom | Consultant, formerly IMF and World Bank |
| Monkam, Nara | Cameroon | University of Pretoria |
| Schoeman, Niek | South Africa | University of Pretoria |
| Sunley, Emil | United States | Consultant, formerly IMF |
| Van der Merwe, Ron | South Africa | South African Revenue Service |

2.3 Masters Programme in Taxation (MPhil: Taxation)

2.3.1 Introduction

The MPhil: Taxation (Code: 07255140) is a multidisciplinary postgraduate programme in taxation designed to prepare especially public sector officials from African countries for senior government positions in the areas of tax policy or tax administration.

2.3.2 Class of 2009

This programme commenced in 2009 with nine students from seven African countries. The first three students from the Class of 2009 graduated in 2011, two at an autumn graduation ceremony in April and the third student during a spring graduation ceremony in September.



Nteboheleng Pule, Prof Franzsen and Lijuan Wang.



Jeanne Viljoen.

Ms Lijuan Wang, an employee of the South African Revenue Service (SARS) obtained her degree with distinction. At least two of the other students have made significant progress with their research and will likely graduate in 2012.

2.3.3 Class of 2010

The fifteen students of the Class of 2010 were on campus in early March 2011 for a one-week research colloquium. They presented and refined their research proposals for their mini-dissertations.

Five of the students submitted their mini-dissertation before the end of 2011. All five passed and will graduate in April 2012. A further 5 students made significant progress with their research and are likely to graduate in September 2012.

2.3.4 Class of 2011

2.3.4.1 Students

Sixteen students were conditionally admitted to the 2011 Masters Programme in Taxation. However, as indicated in the table below, eventually only twelve students from seven countries formally commenced with this programme in February 2011.

| Student | Country | Institution |
|--------------------------|--------------|--------------------------------|
| Bapela, Felicity | South Africa | South African Revenue Service |
| Buzugbe, Jane | Nigeria | Federal Inland Revenue Service |
| Chikuni, Innocent | Zimbabwe | Zimbabwe Revenue Authority |
| Gabari, Saidu Ibrahim | Nigeria | Federal Inland Revenue Service |
| Kasese, Chabala | Zambia | Zambia Revenue Authority |
| Nti, Emmanuel Kofi | Ghana | Ministry of Finance |
| Nyamilandu, Nancy | Malawi | Malawi Revenue Authority |
| Obiakor, Uchenna Vitalis | Nigeria | Federal Inland Revenue Service |
| Oluwa-Badmus, Ameenat | Nigeria | Lagos State Revenue Authority |
| Persaud, Sarojini | South Africa | South African Revenue Service |
| Siaffa, Edward | Sierra Leone | National Revenue Authority |
| Tucker, Benedict | Sierra Leone | National Revenue Authority |



The MPhil: Taxation Class of 2011 (Photo: Gordon Harris Photographic).

The following seven modules were offered to the Class of 2011:

First Semester:

- EKN 833 Public Finance and Economics of Taxation
- EKN 834 Law and Taxation
- EKN 835 Comparative Tax Policy and Administration
- EKN 836 Business Taxation

Second Semester:

- EKN 837 Value-added Taxation
- EKN 838 Sub-national Taxation
- EKN 839 Current Issues in Taxation

Tuition commenced in February 2011 and continued throughout the academic year. However, face-to-face tuition was only conducted during two separate block-week sessions in February/March 2011 and July 2011 respectively.

Exams were written in June/July and November 2011 respectively.

2.3.4.2 Instructors and External Examiners

A total number of 17 instructors, as listed in the table below, were used | 2011:

| Instructor | Country | Institution | Module |
|------------------------|----------------|----------------------------|---------------------------|
| Arnold, Brian | Canada | Goodmans LLP | EKN 839 |
| Bahl, Roy | United States | Georgia State University | EKN 838 |
| Botha, Christo | South Africa | University of Pretoria | EKN 834 |
| Brooks, Neil | Canada | York University | EKN 836 |
| Calitz, Estian | South Africa | University of Stellenbosch | EKN 835 |
| Child, David | United Kingdom | Consultant | EKN 835 |
| Cnossen, Sijbren | Netherlands | University of Maastricht | EKN 837, EKN 839 |
| De Lange, Riaan | South Africa | SARS | EKN 839 |
| Franzsen, Riël | South Africa | University of Pretoria | EKN 834, EKN 838, EKN 839 |
| Gendron, Pierre-Pascal | Canada | Humber College | EKN 837 |
| Legwaila, Thabo | South Africa | National Treasury | EKN 839 |
| McCluskey, William | United Kingdom | University of Ulster | EKN 838 |
| Monkam, Nara | Cameroon | University of Pretoria | EKN 833 |
| Muller, Elzette | South Africa | University of Pretoria | EKN 839 |
| Van der Merwe, Ron | South Africa | SARS | EKN 839 |
| Van Heerden, Jan | South Africa | University of Pretoria | EKN 833 |
| Wallace, Sally | United States | Georgia State University | EKN 835 |

The following persons acted as external examiners for the seven modules:

| External Examiner | Country | Institution | Module |
|--------------------------|----------------|--------------------------------------|---------------|
| Prof Theo van der Merwe | South Africa | University of South Africa | EKN 833 |
| Dr Thabo Legwaila | South Africa | National Treasury | EKN 834 |
| Prof Eric Zolt | United States | University of California Los Angeles | EKN 835 |
| Dr Thabo Legwaila | South Africa | National Treasury | EKN 836 |
| Prof Michael Walpole | Australia | University of New South Wales | EKN 837 |
| Prof Estian Calitz | South Africa | University of Stellenbosch | EKN 838 |
| Prof Annet Oguttu | South Africa | University of South Africa | EKN 839 |

2.3.5 Class of 2012

In September 2011 the selection process of prospective students for the 2012 academic year commenced. More than 20 applications were received and although some of these students were admitted on the basis of their proven academic record, some of the prospective candidates wrote an entrance exam, graded by two international examiners, Professor Roy Bahl (Georgia State University) and Professor Sijbren Cnossen (University of Maastricht).

Eventually 17 prospective students from seven African countries were admitted to the 2012 Masters Programme in Taxation.

2.4 PHD in Tax Policy

The introduction of a PhD in Tax Policy was approved by the Faculty Board and Senate in 2011. This PhD will be offered over a three-year period, with students attending a research colloquium on campus annually. Students must also submit a publishable article annually over the three year period – apart from completing a thesis.

A total of seven applications were received after the PhD Programme was marketed on the ATI web page from July to September 2011.

In October 2011 three students were selected on the basis of preliminary research proposals for the ATI's new PhD Tax Policy Programme. These students are –

- Mr Pedro de Carvalho Jr (Brazil)
- Mr Abdullah Ali-Nakyee (Ghana)
- Ms Cleopatra Mutisi (Zimbabwe).

3 Research Initiatives

Due to capacity constraints, the ATI has undertaken limited tax-related research in 2011.

3.1 Lincoln Institute of Land Policy/ATI Research Fellowships

On the research front the ATI is still involved in an extensive research initiative negotiated with the Lincoln Institute of Land in 2006/2007. This programme is a joint venture between the Lincoln Institute of Land Policy (based in Cambridge, Massachusetts, United States) and the ATI, and is managed by the ATI's director, Professor Franzsen. It aims to extend the existing and limited research coverage pertaining to property-related taxation in Africa – by collecting and collating data, and reporting and critically reflecting on the property taxes levied in all of the countries in Africa.

The first phase of this project (2007-2011) was directed at the collection of data on existing legislation and practices on all property-related taxes to develop a comprehensive template that will allow analysis of policy and practices regarding property taxes in these countries in a comparable manner. To accomplish this objective the ATI and the Lincoln Institute awarded research fellowships to three fellows in 2007, a further six fellows in 2008, four fellows in 2009 and one new fellow in 2010. Grants were awarded to two former fellows to visit further countries in 2011. More than 30 country reports have been published on the Lincoln Institute's web page and a Fellowship workshop was held in Stellenbosch in December 2010.

The second phase of this project (2011-2013) is directed at the publication of a book on the Current Status and Future Prospects for Property Taxation in Africa. Initial conceptualisation for this book was done during a visit by Professor Franzsen to the Lincoln Institute in Cambridge, Massachusetts, US in July 2011.

3.2 Courses, Conference and Workshops

3.2.1 Prof Riël Franzsen

Professor Franzsen was a co-instructor for the following two international courses in 2011:

- One-week Lincoln Institute of Land Policy and Centre for Excellence in Finance course on property taxation in transition countries, Ljubljana, Slovenia, 11-15 April 2011
- One-week International Monetary Fund (IMF) course on real estate property taxation offered at the Joint Vienna Institute in Vienna, Austria, 18-22 July 2011.

Professor Franzsen participated in the following conferences as presenter in 2011:

- With Dr McCluskey WJ "Property and Land Taxes", *Metropolitan Government Finance in Developing Countries*, Lincoln Institute of Land Policy, Brookings Institution, Washington DC, United States, 11-12 July 2011.
- "Property Taxation of Sectional Title (Condominium) Property and Limited Real Rights in South Africa", *14th Annual Conference of the International Property Tax Institute*, Dublin, Ireland, 11-12 May 2011.

- "Developing Tax Capacity in Africa", Tax Justice Network Workshop, University of Pretoria, September 2011.
- "Public Communication: South African Experience ('A Tale of Two Cities')", *6th Mass Appraisal Valuation Symposium, International Property Tax Institute*, University of British Columbia, Vancouver, Canada, 7-8 October 2011.
- "Development Tax Capacity through the ATI", Summit of the SADC Tax Sub-Committee, Gaborone, Botswana, 9 November.

Professor Franzsen also acted as a chair and moderator:

- Moderator: "Legal Challenges in a Mass Appraisal Environment", *6th Mass Appraisal Valuation Symposium, International Property Tax Institute*, University of British Columbia, Vancouver, Canada, 7-8 October 2011.

3.2.2 Dr Nara Monkam

The following academic papers and workshops were presented by Dr Monkam during 2011:

- "Analysis of Local Municipality Productive Efficiency and Its Determinants in South Africa", *Conference of the Forum for Economists International*, Amsterdam, Netherlands, September 2011.
- "Analysis of Local Municipality Productive Efficiency and Its Determinants in South Africa", *The Economic Society of South Africa's biennial conference*, Stellenbosch, South Africa, September 2011.
- "Determinants of local government efficiency in South Africa", *2nd Annual African Mayors and Municipal Authorities Summit*, Cape Town, South Africa, August 2011.
- "The Status of Property Taxes in Francophone Africa", *International Property Tax Institute (IPTI) and Institute of Revenues Rating and Valuation (IRRV) International Conference*, Dublin, Ireland, May 2011.
- "Mobilising Tax Revenue to Finance Development: The case for Property Taxation in Francophone Africa", *Western Economic Association International's 9th Biennial Pacific Rim Conference*, Queensland University of Technology, Brisbane, Australia, April 2011.

3.2.3 Prof Niek Schoeman

- Ngoie, JK and Schoeman NJ. "Efficiency of Optimal Taxation in a Dynamic Stochastic Environment: Case of South Africa", *ERSA Working Paper 287*, April, 2011.

3.3 Publications 2011

- **Franzsen RCD.** 2011. "The valuation and rating of sectional title property in terms of the Municipal Property Rates Act" in Mostert H and De Waal MJ (eds) *Essays in Honour of CG van der Merwe* LexisNexis: Durban.
- **Franzsen RCD.** and Welgemoed W. 2011. "*Submission on Proposed Amendments to the Municipal Property Rates Act (MPRA)*", unpublished report for the South African Local Government Association.
- **Monkam N.** 2011. "Property Taxation in Senegal: Legislation and Practice", *Journal of Property Tax Assessment and Administration, Volume 8, Issue 3, pp.41-60.*
- **Monkam N.** 2011. "Property Tax as Legislated and Practiced in Gabon", *Journal of Property Tax Assessment and Administration, Volume 8, Issue 2, pp.47-63.*
- **Monkam N.** 2011. "Property Tax Administration in Francophone Africa: Structures, Challenges, and Progress, *Public Finance and Management, Volume 11, Number 1, pp. 48-81.*
- **Monkam N.** 2011. "Building Democracy in Africa through Taxation, *First Series of Popular Educational Materials on Taxation, Tax Justice Network for Africa (TJN-A).*
- **Jibao, SS, Schoeman, NJ and Naraidoo, R.** 2011. "Fiscal regime changes and the sustainability of fiscal imbalance in South Africa: a smooth transition error-correction approach." *South African Journal of Economic and Management Sciences (SAJEMS).*
- **Schoeman, NJ.** 2011. "A Micro-simulation Tax Model for South Africa." *Study done for SARS, 2011.*

4 Other ATI Activities in 2011

4.1 Institutions and Persons Visited

In 2011 Professor Franzsen visited the following institutions in an official capacity on behalf of the ATI:

- Centre for Excellence in Finance, Ljubljana, Slovenia (April 2011)
- International Monetary Fund, Washington DC, US (July 2011)
- Lincoln Institute of Land Policy, Cambridge, Massachusetts, US (July 2011)
- Joint Vienna Institute, Vienna, Austria (July 2011)
- Prof Michael Lang, Institute for Austrian and International Tax Law, University of Vienna, Austria (July 2011)
- African Tax Administration Forum (ATAF), Pretoria, South Africa (September 2011)
- Zimbabwe Revenue Authority, Harare, Zimbabwe (November 2011)
- SADC, Gaborone, Botswana (November 2011)

Professor Franzsen also visited Jakarta, Indonesia to co-facilitate a GIZ workshop on fiscal decentralization (March 2011) and Dar es Salaam, Tanzania (June 2011) to facilitate another GIZ workshop and present a paper on property taxation in Southern Africa.

Professor Schoeman visited the following institutions:

- Annual IIPF Conference University of Michigan, Ann Arbor USA, August 2011.
- ERSA Conference, Stellenbosch, April 2011

4.2 Visitors Received at the ATI

A significant number of visiting local and international faculty participated in the ATI's Masters Programme in Taxation and ATI short courses. The following individuals visited the ATI in 2011:

| Individual | Country | Institution |
|--------------------------|----------------|------------------------------|
| Dr Brian Arnold | Canada | Goodmans LLP |
| Prof Roy Bahl | United States | Georgia State University |
| Prof Neil Brooks | Canada | York University |
| Prof Estian Calitz | South Africa | University of Stellenbosch |
| Mr David Child | United Kingdom | Consultant |
| Prof Sijbren Cnossen | Netherlands | University of Maastricht |
| Mr Riaan de Lange | South Africa | University of Pretoria, SARS |
| Franzsen, Riël | South Africa | University of Pretoria |
| Dr Pierre-Pascal Gendron | Canada | Humber College |
| Dr Thabo Legwaila | South Africa | Citibank, South Africa |
| Dr William McCluskey | United Kingdom | University of Ulster |
| Dr Charles McPheson | United Kingdom | Consultant (formerly IMF) |
| Dr Emil Sunley | United States | Consultant (formerly IMF) |
| Ron van der Merwe | South Africa | SARS |
| Prof Sally Wallace | United States | Georgia State University |

4.3 Research Chair

In August 2011 the ATI submitted a proposal for a Research Chair in Tax Policy and Governance to the Vice Principal: Research of the University of Pretoria, Professor Stephanie Burton. This proposal was then forwarded by the University of Pretoria as one of a number of other proposals for chairs in various subject fields to the National Research foundation (NRF). These proposals were then peer-reviewed and evaluated as part of the process of awarding research chairs in terms of the NRF's South African Research Chair Initiative (SARChI). The ATI's proposal was the only one from the Faculty of Economic & Management Sciences.

The outcome of this process was expected in December 2011, but was eventually postponed to February 2012.

5 Programmes and Initiatives planned for 2012

5.1 Capacity-development Programmes

The ATI plans to offer (through CE at UP) the following short courses in 2012:

Winter Programme in Taxation

Excise Taxation

16 - 20 July 2012

This short course will cover theoretical and practical aspects of excise duties in the context of developing countries in Africa.

Venue: Leadership Centre, University of Pretoria

Instructors: Prof Sijbren Cnossen (Extraordinary Professor, University of Pretoria, South Africa) and Mr Riaan de Lange (South African Revenue Service)

Fee: US\$ 1,900.00 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 administration of VAT, customs duties or excise duties.

International Taxation and Tax Treaties

16 – 20 July 2012

This short course will cover theoretical and practical aspects of international taxation for participants who have had little exposure to international taxation. It will also examine alternative regimes for taxing residents on foreign source income and taxing foreign investors on domestic source income. Basic aspects of transfer pricing, e-commerce, tax harmonisation, tax competition and international tax treaties will be discussed.

Venue: Leadership Centre, University of Pretoria

Instructors: Prof Annet Oguttu (University of South Africa), Dr Thabo Legwaila (Citibank, South Africa) and Mr Ron van der Merwe (South African Revenue Service)

Fee: US\$ 1,900.00 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.

Value-Added Taxation

16 – 20 July 2012

Value-added has recently been introduced in several countries in Africa and will be introduced in the near future in several others. An examination of fundamental issues in designing and implementing a VAT system is therefore appropriate and timely. This short course will deal with the economic, legal, administrative and inter-jurisdictional aspects of VAT. The application of VAT to financial transaction, e-commerce, insurance and real property transaction will also be covered.

Venue: Leadership Centre, University of Pretoria

Instructors: Dr Pierre-Pascal Gendron, Humber Business School, Toronto, Canada

Fee: **US\$ 1,900.00 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.

Fiscal Regimes for Petroleum and Mining

30 July – 3 August 2012

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 Emil Sunley and Dr Charles McPherson

Fee: **US\$ 1,900.00 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.

Fiscal Decentralization & Local Taxation Programme

23 to 27 July 2012

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

Fee: **US\$ 1,000.00 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 and Dr Nara Monkam (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.

Tax Analysis & Revenue Forecasting Programme

23 July to 03 August 2012

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: **US\$ 1,900.00 per participant per short course**

Language of Instruction: **English only**

Introduction: Revenue Forecasting and Tax Analysis Workshop

23 - 27 July 2012

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

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

Advanced Revenue Forecasting and Tax Analysis Workshop

30 July - 3 August 2012

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, International Monetary Fund

5.2 2012 Masters Programme in Taxation

Once the selection process has been completed, it is foreseen that between 10 and 18 students would commence their studies in February 2012.

5.3 2012 PhD Programme in Tax Policy

Three students will commence with the new PhD Programme in Tax Policy in March 2012.

5.4 Research Initiatives

5.4.1 2012 Lincoln Institute of Land Policy/ATI Research Fellowships

In 2011 the Board of the Lincoln Institute of Land Policy again provided funding for the continuation of the joint venture with the ATI in 2012.

One research fellow will be commissioned for 2012, as well as her country of origin and the countries she will research are listed below:

| Name | Home Country | Countries Commissioned to be Studied |
|--------------------|---------------------|---|
| Ms Shahenaz Hassan | Sudan | Sudan and South Sudan |

Given the political instability in these two countries, she will likely be faced with severe challenges in obtaining relevant data and information.

6 Financial Statements: 2011



Niek Schoeman
ATI Director: Finance

The formal financial statements for the 2011 financial year (1 January – 31 December 2011) are available on request.

It is evident from the ATI's financial statements that the financial position of the ATI as at 31 December 2011 was healthy.

7 Brief Overview of Activities: 2002-2011

7.1 Summary of Programmes: 2002-2011

Table 7-1: Summary of Short-course Programmes in 2002-2011: Individual Participants per Year

| Programmes | South Africans | Non-SA | Total |
|--|----------------|------------|--------------|
| 2002 Winter Programme in Taxation | 24 | 48 | 72 |
| 2003 Winter Programme in Taxation | 22 | 49 | 71 |
| 2003 Property Tax Module | 8 | 24 | 32 |
| 2004 Winter Programme in Taxation | 37 | 74 | 111 |
| 2004 Local Government Finances Programme | 20 | 14 | 34 |
| 2005 Winter Programme in Taxation | 32 | 60 | 92 |
| 2006 Winter Programme in Taxation | 31 | 61 | 92 |
| 2007 Winter Programme in Taxation | 8 | 60 | 68 |
| 2007 Local Government Finances Programme | 2 | 32 | 34 |
| 2007 Tax Senior Management Development | 0 | 8 | 8 |
| 2007 Tariff, Trade Remedy & Import and Export Permit Applications | 60 | 0 | 60 |
| 2008 DRC Fiscal Decentralization Programme (French) | 0 | 30 | 30 |
| 2008 Winter Programme in Taxation | 29 | 120 | 149 |
| 2008 Fiscal Decentralization & Local Government Finance Programme | 12 | 18 | 30 |
| 2008 Sierra Leone Tax Senior Management Development Programme | 0 | 20 | 20 |
| 2009 Sierra Leone Tax Senior Management Development Programme | 0 | 20 | 20 |
| 2009 Tax Policy & Tax Administration Programme | 2 | 65 | 67 |
| 2009 VAT, Customs and Excise Programme | 0 | 35 | 35 |
| 2009 Tax Analysis & Revenue Forecasting Programme | 4 | 24 | 28 |
| 2009 Fiscal Decentralization & Local Government Finance Programme | 4 | 18 | 22 |
| 2009 Francophone Programme | 0 | 8 | 8 |
| 2010 Summer Programme in Taxation | 2 | 10 | 12 |
| 2010 Winter Programme in Taxation | 8 | 6 | 14 |
| 2010 Tax Analysis & Revenue Forecasting Programme | 2 | 10 | 12 |
| 2010 Fiscal Decentralization & Sub-National Government Finance Programme | 3 | 3 | 6 |
| 2010 Francophone Programme | 0 | 6 | 6 |
| 2011 Short-course Programme | 11 | 95 | 106 |
| Total | 321 | 918 | 1 239 |

Table 7-2: Number of Participants per Country: 2002-2011

| Country | Individuals | Country | Individuals |
|------------|-------------|--------------|--------------|
| Angola | 4 | Namibia | 13 |
| Azerbaijan | 1 | Niger | 1 |
| Botswana | 9 | Nigeria | 29 |
| Cameroon | 2 | Rwanda | 68 |
| Chad | 1 | Seychelles | 1 |
| DRC | 76 | Sierra Leone | 66 |
| Ethiopia | 14 | South Africa | 229 |
| Ghana | 58 | Sudan | 9 |
| Kenya | 18 | Swaziland | 17 |
| Lesotho | 89 | Tanzania | 73 |
| Malawi | 97 | Uganda | 45 |
| Mauritius | 1 | Zambia | 24 |
| Mozambique | 3 | Zimbabwe | 62 |
| | | Total | 1 010 |

Table 7-3: Summary of Short-course Programmes in 2002-2011: Number of Module Registrations

| Programmes | South Africans | Non-SA | Total |
|--|----------------|--------------|--------------|
| 2002 Winter Programme in Taxation | 41 | 86 | 127 |
| 2003 Winter Programme in Taxation | 30 | 120 | 150 |
| 2003 Property Tax Module | 8 | 24 | 32 |
| 2004 Winter Programme in Taxation | 55 | 107 | 162 |
| 2004 Local Government Finances Programme | 20 | 14 | 34 |
| 2005 Winter Programme in Taxation | 36 | 125 | 161 |
| 2006 Winter Programme in Taxation | 51 | 107 | 158 |
| 2007 Winter Programme in Taxation | 15 | 126 | 141 |
| 2007 Local Government Finances Programme | 2 | 32 | 34 |
| 2007 Tax Senior Management Development | 0 | 7 | 7 |
| 2007 Tariff, Trade Remedy & Import and Export Permit Applications | 60 | 0 | 60 |
| 2008 DRC Fiscal Decentralization Programme (French) | 0 | 30 | 30 |
| 2008 Winter Programme in Taxation | 31 | 247 | 278 |
| 2008 Fiscal Decentralization & Local Government Finance Programme | 12 | 18 | 30 |
| 2008 Sierra Leone Tax Senior Management Development Programme | 0 | 20 | 20 |
| 2009 Sierra Leone Tax Senior Management Development Programme | 0 | 20 | 20 |
| 2009 Tax Policy & Tax Administration Programme | 2 | 65 | 67 |
| 2009 VAT, Customs and Excise Programme | 0 | 35 | 35 |
| 2009 Tax Analysis & Revenue Forecasting Programme | 4 | 24 | 28 |
| 2009 Fiscal Decentralization & Local Government Finance Programme | 4 | 18 | 22 |
| 2009 Francophone Programme | 0 | 8 | 8 |
| 2010 Summer Programme in Taxation | 2 | 10 | 12 |
| 2010 Winter Programme in Taxation | 8 | 6 | 14 |
| 2010 Tax Analysis & Revenue Forecasting Programme | 4 | 20 | 24 |
| 2010 Fiscal Decentralization & Sub-National Government Finance Programme | 3 | 3 | 6 |
| 2010 Francophone Programme | 0 | 6 | 6 |
| 2011 Short-course Programme | 16 | 90 | 106 |
| Total | 404 | 1 368 | 1 772 |

7.2 Summary of Conferences and Workshops: 2002-2011

Table 7-4: Conference on the Valuation and Rating of Public Service Infrastructure held on 2 and 3 June 2005

| Workshop on Valuation and Rating | Countries represented | Speakers | Participants |
|----------------------------------|-----------------------|-----------|--------------|
| Total | 4 | 11 | 156 |

Table 7-5: Workshop on Tax Policy and Tax Administration held from 18-20 June 2006

| Workshop on Tax Policy & Administration | Countries represented | Presenters | Participants |
|---|-----------------------|------------|--------------|
| Total | 15 | 6 | 15 |

Table 7-6: VAT in Africa Conference held on 15 June 2007

| VAT in Africa Conference | Countries Represented | Speakers | Participants |
|--------------------------|-----------------------|----------|--------------|
| Total | 14 | 8 | 44 |

Table 7-7: Municipal Property Rates Act: Critical Issues Conference held on 12 September 2007

| Municipal Property Rates Act: Critical Issues Conference | Countries Represented | Speakers | Participants |
|--|-----------------------|-----------|--------------|
| Total | 9 | 13 | 112 |

Table 7-8: 4th Mass Appraisal Valuation Symposium held on 25-26 March 2009

| 4 th Mass Appraisal Valuation Symposium | Countries Represented | Speakers | Participants |
|--|-----------------------|-----------|--------------|
| Total | 14 | 29 | 142 |

Table 7-9: Property Taxation in Africa Workshop held from 3-5 December 2010

| Property Taxation in Africa | Countries Represented | Speakers/Chairs | Participants |
|-----------------------------|-----------------------|-----------------|--------------|
| Total | 15 | 23 | 24 |

7.3 ATI Instructors for Past SATI and ATI Programmes: 2002-2011

Table 7-10: Instructors per Country

| Country | Number | Country | Number |
|-----------------|--------|----------------|-----------|
| Australia | 2 | Sierra Leone | 1 |
| Belgium | 1 | South Africa | 29 |
| Botswana | 1 | Switzerland | 1 |
| Canada | 6 | Turkey | 1 |
| DRC | 1 | Uganda | 1 |
| France | 1 | United Kingdom | 5 |
| Ghana | 1 | United States | 15 |
| Kenya | 4 | Zambia | 1 |
| The Netherlands | 3 | Zimbabwe | 2 |
| Norway | 1 | Total | 77 |

Table 7-11: Instructors

| | Instructor | Country | Institution | Years |
|----|------------------------|-----------------|----------------------------------|----------------------------|
| 1 | Arnold, Brian | Canada | University of Western Ontario | 2002-2003, 2005-2008, 2011 |
| 2 | Aryee, Jacob | Ghana | Sierra Leone Parliament | 2008 |
| 3 | Ault, Hugh | United States | OECD | 2004 |
| 4 | Bahl, Roy | United States | Georgia State University | 2009-2011 |
| 5 | Bird, Richard | Canada | University of Toronto | 2003, 2006 |
| 6 | Brooks, Neil | Canada | York University | 2006-2011 |
| 7 | Calitz, Estian | South Africa | University of Stellenbosch | 2005, 2009-2011 |
| 8 | Caner, Selcuk | Turkey | Bilkent University | 2002-2011 |
| 9 | Child, David | United Kingdom | Consultant | 2003-2011 |
| 10 | Crossen, Sijbren | The Netherlands | Maastricht University | 2002-2011 |
| 11 | Dafflon, Bernard | Switzerland | Fribourg University | 2008 |
| 12 | De Lange, Riaan | South Africa | University of Pretoria, SARS | 2007-2011 |
| 13 | Ebel, Bob | United States | World Bank Institute | 2004 |
| 14 | Engel, Keith | South Africa | National Treasury – South Africa | 2003-2005 |
| 15 | Fjeldstad, Odd-Helge | Norway | Chr. Mickelsen Institute | 2006 |
| 16 | Franck, Peter | South Africa | South African Revenue Service | 2002-2005 |
| 17 | Franzsen, Riël | South Africa | University of Pretoria | 2003-2011 |
| 18 | Gendron, Pierre-Pascal | Canada | Humber College | 2010-2011 |
| 19 | Gericke, Carl | South Africa | South African Revenue Service | 2003 |
| 20 | Govender, Rodney | South Africa | South African Revenue Service | 2007 |
| 21 | Groenendijk, Nico | The Netherlands | Twente University | 2002 |
| 22 | Grote, Martin | South Africa | National Treasury – South Africa | 2002-2008 |
| 23 | Hansungule, Michelo | Zambia | University of Pretoria | 2006 |
| 24 | Harris, Peter | United Kingdom | Cambridge University | 2005 |
| 25 | Jibao, Samuel | Sierra Leone | National Revenue Authority | 2008-2011 |
| 26 | Jousten, Alain | Belgium | IMF, University of Liege | 2008 |
| 27 | Karingi, Stephen | Kenya | KIPPRA, UNECA | 2002, 2003 |

| | | | | |
|----|-------------------------|-----------------|------------------------------------|----------------------|
| 28 | Keanley, Aidan | South Africa | South African Revenue Service | 2004-2008 |
| 29 | Kebonang, Zane | Botswana | University of Botswana | 2002 |
| 30 | Kelly, Roy | United States | Duke University | 2003-2004, 2007-2008 |
| 31 | Kibambe, Jacques | DRC | University of Pretoria | 2008 |
| 32 | Kitunzi, Anka | Uganda | SDU, Uganda | 2003-2007 |
| 33 | Krever, Rick | Australia | Monash University | 2002-2007 |
| 34 | Laycock, Ian | United Kingdom | International Monetary Fund | 2002 |
| 35 | Legwaila, Thabo | South Africa | National Treasury | 2003, 2007-2011 |
| 36 | Leigland, Jim | United States | Municipal Infrastructure Unit (SA) | 2004 |
| 37 | Malherbe, Rassie | South Africa | University of Johannesburg | 2004-2006, 2008-2009 |
| 38 | Margalioth, Yoram | United States | Harvard University | 2002 |
| 39 | May, Cyril | South Africa | University of the Witwatersrand | 2002 |
| 40 | Mazorodze, IV | Zimbabwe | SARS | 2007-2009 |
| 41 | McCluskey, Billy | United Kingdom | University of Ulster | 2003-2004, 2006-2011 |
| 42 | McPherson, Charles | United Kingdom | Formerly World Bank and IMF | 2011 |
| 43 | Melck, Antony | South Africa | University of Pretoria | 2002 |
| 44 | Meyer, Anton | South Africa | ABSA Bank | 2004 |
| 45 | Millar, Rebecca | Australia | University of Sydney | 2007 |
| 46 | Mohne, Guy | Zimbabwe | University of the Witwatersrand | 2004 |
| 47 | Monteiro, Carla | South Africa | University of the Witwatersrand | 2002 |
| 48 | Muller, Elzette | South Africa | University of Pretoria | 2009-2011 |
| 49 | Nyamongo, Esman | Kenya | University of Pretoria | 2007 |
| 50 | Nyiri, Roxanna | South Africa | South African Revenue Service | 2003-2004 |
| 51 | O'Connell-Xego, Lesley | South Africa | South African Revenue Service | 2006-2010 |
| 52 | Oldman, Oliver | United States | Harvard University | 2002 |
| 53 | Olima, Washington | Kenya | University of Nairobi | 2003-2004 |
| 54 | Olivier, Lynette | South Africa | University of Johannesburg | 2002-2007, 2009 |
| 55 | Pillay, Pundy | South Africa | Consultant (formerly FFC) | 2005 |
| 56 | Rock, Joseph | South Africa | South African Revenue Service | 2006-2008 |
| 57 | Rosenbloom, David | United States | Caplin & Drysdale | 2002 |
| 58 | Rosengard, Jay | United States | Harvard University | 2002-2006 |
| 59 | Sasseville, Jacques | Canada | OECD | 2003, 2007 |
| 61 | Schenk, Alan | United States | Wayne State University | 2007-2009 |
| 62 | Schoeman, Niek | South Africa | University of Pretoria | 2002-2009 |
| 63 | Scholtz, Dirk | South Africa | University of Pretoria | 2003-2010 |
| 64 | Seymore, Reyno | South Africa | University of Pretoria | 2007 |
| 65 | Sichei, Moses | Kenya | University of Pretoria, KIPPRA | 2004-2006 |
| 66 | Solomon, David | South Africa | University of the Witwatersrand | 2002-2010 |
| 67 | Sunley, Emil | United States | Formerly from the IMF | 2011 |
| 68 | Thompson, Kirsten | South Africa | University of Pretoria | 2007-2008 |
| 69 | Thompson, Samuel | United States | University of Florida | 2002 |
| 70 | Thuronyi, Victor | United States | International Monetary Fund | 2002-2010 |
| 71 | Vaillancourt, François | Canada | University of Montreal | 2008 |
| 72 | Van Heerden, Jan | South Africa | University of Pretoria | 2002-2003, 2010 |
| 73 | Van der Merwe, Ron | South Africa | South African Revenue Service | 2002-2011 |
| 74 | Van der Merwe, Trix | South Africa | University of South Africa | 2002, 2004 |
| 75 | Waerzeggers, Christophe | The Netherlands | Utrecht University | 2006-2007 |
| 76 | Wallace, Sally | United States | Georgia State University | 2010-2011 |
| 77 | Zolt, Eric | United States | University California Los Angeles | 2002-2007, 2009 |

Note: 77 instructors from 18 countries; 41 African instructors from 9 African countries.