

Faculty of Economic and Management Sciences

African Tax Institute 2010

Short-course Programs in

Taxation



Celebrating
A Decade of Excellence



CONTINUING EDUCATION
UNIVERSITY OF PRETORIA



www.ceatup.com

About the ATI

The African Tax Institute (ATI) is located in the Department of Economics at the University of 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. Participation is open to participants from all African countries. Although the focus is on Africa, participants from developing countries elsewhere in the world may also benefit from the short-course programs offered by the ATI and are welcome to enrol.

The ATI's major objectives are –

- ▶ To provide quality training to tax policy and tax administration officials in African countries;
- ▶ To offer specialised short courses in current tax issues to officials at national, regional and local government level; and
- ▶ To provide a vehicle for tax-related research and a forum for the co-ordination of tax issues amongst African countries.

The goal is to develop independent capacity within African countries 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 annual programs have been offered 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, Ethiopia, 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 2010 short courses may include tax specialists affiliated with the following institutions: Georgia State University (United States), IUGB (Côte d'Ivoire), National Revenue Authority (Sierra Leone), National Treasury (South Africa), South African Revenue Service (South Africa), University of Maastricht (The Netherlands), University of Pretoria (South Africa), University of Stellenbosch (South Africa), University of Toronto (Canada), University of Ulster (Northern Ireland), Yeditepe University (Turkey), York University (Canada) and the International Monetary Fund.

Who should apply?

ATI courses 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.

Admission Requirements

ATI short courses are for **full-time government officials and university staff only**. 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 courses are set forth below.

Selection of Courses

Applicants can register for only one course in any specific week, as each course entails 6 to 8 hours of tuition daily from Monday to Thursday with an examination on Friday. Applicants are welcome to register for courses following one another over a two- or three-week period.

Expression of Interest

Please complete the provisional registration form attached and return it to **CE at UP** by email or fax. You will be notified by email or fax whether your application has been successful within 2 weeks from receipt.

Course Fees

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

Course fees are **payable to CE at UP** and strictly payable before the relevant course commences, unless otherwise arranged. Note that neither the ATI nor CE at UP can 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 course fees from their employers and/or donor agencies (e.g. DFID, USAID, GTZ, or UNDP).

The ATI and CE at UP are 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 short courses are funded through course fees. The ATI therefore reserves the right to cancel any 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 and CE at UP are not responsible for any arrangements regarding accommodation. A list of hotels and guest houses in close proximity to the University of Pretoria is available on the ATI web page (www.ati.up.ac.za).

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

Applicants from some African countries may need visas to visit South Africa. If this is the case, please apply timeously for a visa.

How to apply

Please complete the attached provisional application form and return it to CE at UP on or before the relevant deadline indicated for individual courses.

Also attach or fax the following:

- ▶ A brief curriculum vitae (CV) (which also includes your contact details)
- ▶ Certified 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 2010 will be limited to 35 participants per course.



ATI Short-course Program Director



Professor Riël Franzsen is the Program Director for all the English short courses offered by the ATI in 2010. He is the Director of the African Tax Institute and has more than 20 years teaching and research experience in taxation. He has acted as an advisor to the governments of various African countries.

ATI Short-course Course Coordinator

Ms Sarita Vosloo of CE at UP is the course coordinator for all the 2010 ATI short courses.

For further information about the ATI please contact:

ATI
Department of Economics
University of Pretoria
Pretoria 0002
South Africa

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

For further information about CE at UP please contact:

Email: info.ce@up.ac.za
Tel: +27 12 420 5015/5051
Fax: +27 86 635 9219
Web: <http://www.ceatup.com> or
www.ceatup.co.za

The ATI is pleased to announce that the following short-course programs will be offered in 2010 through Continuing Education at University of Pretoria Trust (CE at UP):

Summer Program in Taxation 22 February to 12 March 2010

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

Courses:

- ▶ **Modernizing Tax Administration** (22 – 26 February 2010)
- ▶ **Tax Senior Management Development** (1 – 5 March 2010)
- ▶ **Value-Added Taxation** (1 – 5 March 2010)
- ▶ **Excise Taxation** (8 – 12 March 2010)
- ▶ **Comparative Tax Policy** (8 – 12 March 2010)

Fee: **R 12,500** per participant per course

Language of Instruction: **English only**

Modernising Tax Administration (22 – 26 February 2010)

This course will consider a broad range of issues essential to the administration of a modern tax system. Among the topics to be discussed in the area of tax administration are: the relationship between tax policy and tax administration, information technology, audit and investigation, dealing with avoidance and evasion, objection and appeal procedures, and taxpayer rights.

Instructors: David Child (Consultant, United Kingdom).

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

Deadline for Registration: **5 February 2010**

Tax Senior Management Development (1 – 5 March 2010)

The program is aimed at Tax Administration Senior Managers. These will usually be managers

with a few years experience of managing part of a tax administration either at level of Assistant Commissioner or above, or with prospects of reaching these levels within a few years. The program is designed to assist these Senior Managers to contribute to the strategic direction the Tax Administration is taking; weigh up the competing demands on tax resources, and determine priorities; make an active and effective contribution to the setting of Unit objectives which reflect the strategic aims and plans of the Tax Administration and identify, analyse and prioritise areas of greatest risk. It will also cover devising management control programmes; Total Quality Management and related problem solving techniques; and the devising of strategies for improving the integrity of tax officials.

Instructors: David Child (Consultant, United Kingdom).

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

Deadline for Registration: **12 February 2010**

Value-added Taxation (1 – 5 March 2010)

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 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.

Instructors: Sijben Cnossen (University of Maastricht, the Netherlands), Pierre-Pascal Gendron (Humber College, Canada) and Lesley O'Connell-Xego (South African Revenue Service).

Minimum requirements: Prospective candidates must have at least an undergraduate degree and two years government experience in the areas of tax collection or tax policy, preferably in the field of value-added taxation.

Deadline for Registration: **12 February 2010**

Excise Taxation (8 – 12 March 2010)

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

Instructors: Sijbren Cnossen (University of Maastricht, the Netherlands) and Riaan de Lange (South African Revenue Service).

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.

Deadline for Registration: **19 February 2010**

Comparative Tax Policy (8 – 12 March 2010)

This course will cover tax policy issues in developed and developing countries, with an emphasis on these issues in an African context. It will also indicate how country-specific circumstances may impact on tax policy and tax reform.

Instructors: Sally Wallace (Georgia State University, United States and IUGB, Côte d'Ivoire), Estian Calitz (University of Stellenbosch, South Africa) and Dirk Scholtz (University of Pretoria, South Africa).

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

Deadline for Registration: **19 February 2010**

Winter Program in Taxation 19 July to 6 August 2010

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

Courses:

- ▶ **Business Taxation** (19 – 23 July 2010)
- ▶ **Taxation of Natural Resources** (26 – 30 July 2010)
- ▶ **International Taxation and Tax Treaties** (2 – 6 August 2010)
- ▶ **Customs Duties** (2 – 6 August 2010)

Fee: **R 12,500** per participant per course

Language of Instruction: **English only**

Business Taxation (19 – 23 July 2010)

This course 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.

Instructors: Neil Brooks (York University, Toronto, Canada), Thabo Legwaila (National Treasury, South Africa).

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: **2 July 2010**

Taxation of Natural Resources (26 – 30 July 2010)

This course will cover 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.

Instructors: To be confirmed.

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: **9 July 2010**

International Taxation & Tax Treaties (2 – 6 August 2010)

This course will cover theoretical and practical aspects of international taxation for participants who have had little exposure to international taxation. The course will 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.

Instructors: Brian Arnold (Goodmans LLP, Canada) and Ron van der Merwe (South African Revenue Service).

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: **16 July 2010**

Customs Duties (2 – 6 August 2010)

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

Instructors: David Child (Consultant, United Kingdom), IV Mazorodze and Riaan de Lange (South African Revenue Service).

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.

Deadline for Registration: **16 July 2010**

Fiscal Decentralization and Sub-National Government Finance Program 26 to 30 July 2010

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

Fee: **R 12,500** per participant

Language of Instruction: **English only**

This one-week program 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: Riël Franzsen (University of Pretoria, South Africa), Roy Bahl (Georgia State University, United States) and 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: **9 July 2010**

Tax Analysis and Revenue Forecasting Program 26 July to 6 August 2010

In order to ensure that participants are equipped with the necessary mathematical and computer skills required to master revenue forecasting techniques, a specific program was designed to accommodate the need for additional contact time and computer laboratory practise.

The Tax Analysis and Revenue Forecasting Program consists of two courses offered over a two-week period. An introductory course is offered in Week 1 (26 to 30 July 2010) followed by an advanced course during Week 2 (2 to 6 August 2010).

- ▶ **Introduction: Revenue Forecasting and Tax Analysis** (26 – 30 July 2010)
- ▶ **Advanced Revenue Forecasting and Tax Analysis** (2 – 6 August 2010)

Venue: **Informatorium, University of Pretoria**

Fee: **R 12,500** per participant per course

Language of Instruction: **English only**

Introduction to Tax Analysis & Revenue Forecasting (26 to 30 July 2010)

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

Instructors: Niek Schoeman, Jan van Heerden and 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 programs and statistical packages such as E views will be an advantage.

Deadline for Registration: **9 July 2010**

Advanced Tax Analysis & Revenue Forecasting (2 to 6 August 2010)

This 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.

Instructors: Selcuk Caner (Yeditepe University, Turkey).

Minimum requirements: A candidate will only be allowed to enrol for the Advanced Course if the Introductory Course has been completed successfully, or alternatively, if sufficient proof of an adequate skills level (e.g. successful completion of a course similar to the Introductory Course is provided to the course 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 programs and statistical packages such as E views will, therefore, be an advantage.

Deadline for Registration: **9 July 2010**



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

Prof Richard Bird
University of Toronto
Ontario
Canada

Prof Neil Brooks
Osgoode Hall Law School
York University
Toronto
Canada

Prof Selcuk Caner
Yeditepe University
Istanbul
Turkey

Mr David Child
Independent Consultant
Surrey
United Kingdom

Prof Sijbren Cnossen
University of Maastricht
Maastricht
The Netherlands

Mr Riaan de Lange
South African Revenue Service
Pretoria
South Africa

Dr Keith Engel
National Treasury
Pretoria
South Africa

Prof Riël Franzsen
African Tax Institute
University of Pretoria
South Africa

Mr Christophe Grandcolas
Independent Consultant
Paris
France

Mr Martin Grote
International Monetary Fund
Washington DC
United States

Dr Alain Jousten
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
Taxation Law and Policy Research
Institute
Monash University
Australia

Mr Thabo Legwaila
National Treasury
Pretoria
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

Prof John Mikesell
Indiana University
Bloomington IN
United States

Prof Rebecca Millar
Faculty of Law
University of Sydney
Australia

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 Frederik Scholtz
Department of Economics
University of Pretoria
South Africa

Dr Moses Sichei
Reserve Bank
Nairobi
Kenya

Mr David Solomon
Sizanang Centre for Research and
Development
Pretoria
South Africa

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

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