



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

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# **AFRICAN TAX INSTITUTE**

## **ANNUAL REPORT**

**2009**



**May 2010**

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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

- **Mary Baine**, Commissioner General, Rwanda Revenue Authority, Rwanda
- **Sijbren Crossen**, 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)
- **Carolina Koornhof**, 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



**Riël Franzsen**  
**Director: ATI**

As is evident from this Annual Report, 2009 was another special year for the ATI. Firstly, the ATI Masters Program in Taxation commenced with nine students from seven African countries. Secondly, the Property Tax in Africa research project, a joint venture between the ATI and the Lincoln Institute of Land Policy (based in Cambridge, Massachusetts, United States) was expanded with the appointment of additional research fellows undertaking research in a further eighteen African countries.

A number of short courses were also offered through the Continuing Education at University of Pretoria Trust (CE at UP). From its inception as the Southern African Tax Institute (SATI) in 2002 until the end of 2009, more than 1 000 individuals from 25 African countries have benefited from one or more of the wide range of modules, workshops or conferences offered by the ATI and SATI.

In August 2009 Dr Nara Monkam joined the Department of Economics, University of Pretoria. She holds a doctorate from Georgia State University in the United States and is a former ATI/Lincoln Institute research fellow. She has also been appointed as deputy director of the ATI.

# 2 ATi Capacity-Development Programs in 2009

## 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.

Although very few academics have taken up the offer in the past, University lecturers from African universities are also welcome to register for ATI programs.

## 2.2 Short-course Programs in Taxation

### 2.2.1 Sierra Leone Revenue Senior Management Development Program

In February 2009 a second Sierra Leone Revenue Senior Management Development Program was offered in Freetown, Sierra Leone. This program, funded by the World Bank's Foreign Investment and Advice Support (FIAS), was offered from 16-19 February 2009 in terms of a contract between FIAS and Continuing Education at University of Pretoria (CE at UP). The instructor was Mr David Child (a seasoned tax administration specialist from the United Kingdom) and the 20 participants were all senior officials of the National Revenue Authority in Sierra Leone.

### 2.2.2 Programs offered on Campus

#### Tax Policy and Tax Administration Program

Venue: Leadership Centre, University of Pretoria

- Business Taxation (25-29 May 2009)
- Modernizing Tax Administration (1-5 June 2009)
- Tax Senior Management Development (8-12 June 2009)

#### VAT, Excise and Customs Program

Venue: Leadership Centre, University of Pretoria

- Value-Added Taxation (20-24 July 2009)
- Excise Taxation (27-31 July 2009)
- Customs Duties (3-7 August 2009)

## Revenue Forecasting and Tax Analyses Program

Venue: Informatorium, University of Pretoria

- Introduction: Revenue Forecasting and Tax Analysis (24-28 August 2009)
- Advanced Revenue Forecasting and Tax Analysis (31 August – 4 September 2009)

## Francophone Program

Venue: Leadership Centre, University of Pretoria

- Taxe sur la valeur ajoutée (*Value-Added Taxation*) (24-28 August 2009)
- Modernisation de l'Administration fiscale (*Modernizing Tax Administration*) (31 August – 4 September 2009)

### 2.2.3 Participants

A total of 138 participants from the following countries participated in one or more these short courses: Botswana, Democratic Republic of the Congo, Ghana, Lesotho, Malawi, Nigeria, Rwanda, Sierra Leone, South Africa, Swaziland and Uganda. For the first time a participant from outside Africa enrolled for an ATI module. A senior official from the Ministry of Finance of Azerbaijan attended the Modernising Tax Administration module.

Country	Module Registrations	Country	Module Registrations
Azerbaijan	1	Nigeria	2
Botswana	2	Rwanda	2
DRC	8	Sierra Leone	31
Ghana	16	South Africa	6
Lesotho	39	Swaziland	3
Malawi	21	Uganda	7
		<b>Total</b>	<b>138</b>

### 2.2.4 Instructors

A total of fourteen instructors were used for the ten modules offered – as indicated in the Table below:

Instructor	Country	Institution
Brooks, Neil	Canada	York University, Toronto
Caner, Selcuk	Turkey	Yeditepe University, Istanbul
Child, David	United Kingdom	Independent Consultant
Crossen, Sijbren	The Netherlands	University of Maastricht
De Lange, Riaan	South Africa	University of Pretoria, SARS
Grandcolas, Christophe	France	Independent Consultant
Jibao, Samuel	Sierra Leone	National Revenue Authority
Jordaan, Yolandé	South Africa	University of Pretoria
Mazorodze, IV	Zimbabwe	South African Revenue Service
O'Connell Xego, Lesley	South Africa	South African Revenue Service
Schenk, Alan	United States	Wayne State University
Schoeman, Niek	South Africa	University of Pretoria
Scholtz, Frederik	South Africa	University of Pretoria
Waddington, Mark	United Kingdom	Crown Agents

## **2.3 Fiscal Decentralisation and Sub-National Government Finance Program**

This program was offered in the Leadership Centre, University of Pretoria, from 27 to 31 July 2009 and is designed to assist advisors on fiscal decentralization and local revenue options as well as officials at national and/or local government levels who are implementing these policies. Special attention is paid to property tax which is universally recognised as an ideal source of own revenue for local government, but which is underutilised in many developing countries, especially in Africa.

### *2.3.1 Participants*

A total of 22 participants from the following three countries participated in this program: Rwanda, South Africa and Tanzania.

### *2.3.2 Instructors*

<b>Instructor</b>	<b>Country</b>	<b>Institution</b>
Bahl, Roy	United States	Georgia State University
Franzsen, Riël	South Africa	University of Pretoria
Jibao, Samuel	Sierra Leone	National Revenue Authority
McCluskey, William	United Kingdom	University of Ulster
Solomon, David	South Africa	Sizanang Consulting

## **2.4 Masters Program in Taxation (MPhil: Taxation)**

### *2.4.1 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. This program commenced in 2009 with nine students.

The following seven modules were offered in 2009:

- EKN 833 Public Finance and Economics of Taxation
- EKN 834 Law and Taxation
- EKN 835 Comparative Tax Policy and Administration
- EKN 836 Business Taxation
- EKN 837 Value-added Taxation
- EKN 838 Sub-national Taxation
- EKN 839 Current Issues in Taxation

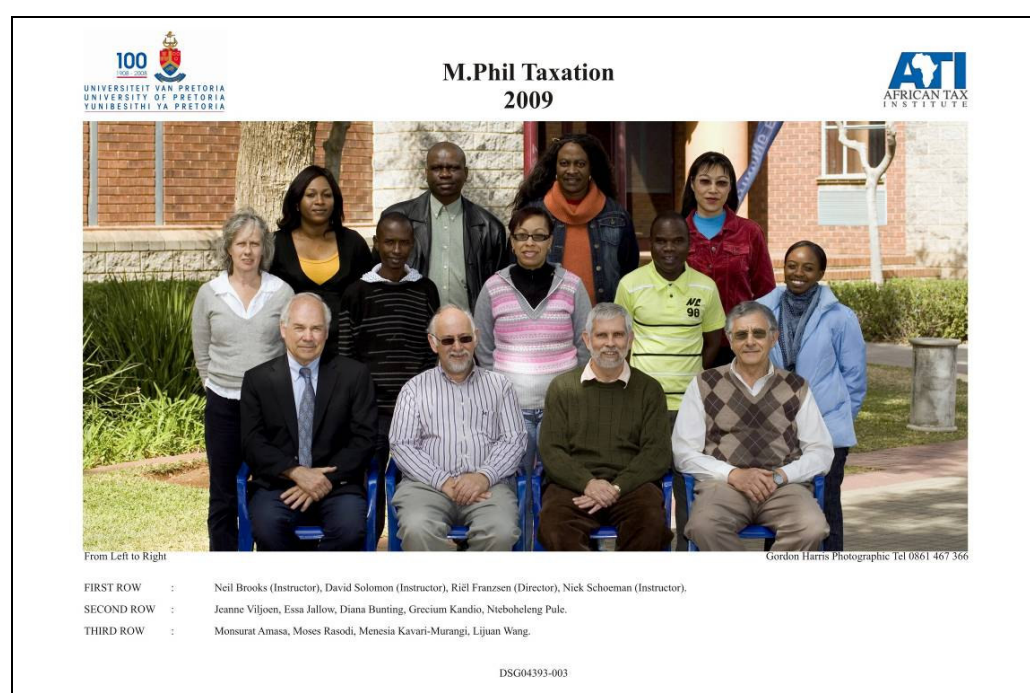
Tuition commenced in February 2009 and continued throughout the academic year. However, face-to-face tuition was only conducted during two separate block-week sessions in May/June 2009 and July/August 2009 respectively. Exams were written in June/July and October/November 2009 respectively.



### 2.4.2 Participants in 2009

Fourteen students were admitted to the 2009 Masters Program in Taxation. However, as indicated in the table below, eventually only nine students from seven countries commenced with this program in February 2009.

Student	Country	Institution
Amasa, Monsurat	Nigeria	Lagos State Revenue Authority
Bunting, Diana	Zambia	Zambia Revenue Authority
Jallow, Essa	The Gambia	Gambia Revenue Authority
Kandio, Grecium	Malawi	Ministry of Finance
Kavari-Murangi. Menesia	Namibia	Ministry of Finance
Pule, Nteboleng	Lesotho	Lesotho Revenue Authority
Rasodi, Moses	South Africa	South African Revenue Service
Viljoen, Jeanne	South Africa	National Treasury
Wang, Lijuan	South Africa	South African Revenue Service



### 2.4.3 2009 Instructors

The instructors listed in the table below, were used:

Instructor	Country	Institution	Module
Bahl, Roy	United States	Georgia State University	EKN 838
Brooks, Neil	Canada	York University	EKN 836
Crossen, Sijbren	The Netherlands	University of Maastricht	EKN 839
De Lange, Riaan	South Africa	University of Pretoria, SARS	EKN 839
Franzsen, Riel	South Africa	University of Pretoria	EKN 834, EKN 838
Jibao, Samuel	Sierra Leone	National Revenue Authority	EKN 835
McCluskey, William	United Kingdom	University of Ulster	EKN 838
Muller, Elzette	South Africa	University of Pretoria	EKN 839
Schenk, Alan	United States	Wayne State University	EKN 837
Schoeman, Niek	South Africa	University of Pretoria	EKN 833
Scholtz, Frederik	South Africa	University of Pretoria	EKN 835
Solomon, David	South Africa	Sizanang Consulting	EKN 833, EKN 838
Thuronyi, Victor	United States	International Monetary Fund	EKN 834
Zolt, Eric	United States	UCLA	EKN 835

#### *2.4.4 Selection of 2010 Students*

In September 2009 the selection process of prospective students for the 2010 academic year commenced. More than 40 applications were received and although some of these students were admitted on the basis of their proven academic record, thirteen prospective candidates wrote an entrance exam, graded by two international examiners, Professor Eric Zolt (UCLA) and Professor Sijbren Cnossen (University of Maastricht).

Eventually 24 prospective students from 12 African countries were admitted conditionally.

# 3 Research Initiatives

## 3.1 Introduction

Due to capacity constraints, the ATI has only conducted limited tax-related research on the African continent.

In 2009 there have been only two significant research initiatives, namely –

- The 4<sup>th</sup> Mass Appraisal Valuation Symposium – co-hosted with the International Property Tax Institute (IPTI) and the South African Institute of Valuers.
- The extensive joint venture negotiated with the Lincoln Institute of Land Policy (see paragraph 3.3. and paragraph 5.3. below) in 2006/2007.

## 3.2 4<sup>th</sup> Mass Appraisal Valuation Symposium

### 3.2.1 Introduction

From 24-26 March 2009 the ATI co-hosted the 4<sup>th</sup> Mass Appraisal Valuation Symposium of the International Property Tax Institute at the University of Pretoria. The South African Institute of Valuers also participated as a co-host. Topical papers were presented by eminent international and local scholars. More than 140 participants from fourteen countries attended this symposium.

### 3.2.2 Speakers and Chairpersons

Speakers & Chairpersons	Country	Institution
Amin, Khaled	Egypt	Cairo University (Lincoln/ATI Fellow)
Bagdonavicius, Arvydas	Lithuania	Director, State Enterprise Centre of Registers
Channing, Janet	South Africa	MD for Metgovis
Cloete, Chris	South Africa	University of Pretoria
Espach, Ben	South Africa	Director, Massel Property Services
Franzsen, Riël	South Africa	Director, ATI, University of Pretoria
Gavor, Christopher	South Africa	City of Cape Town
Govender, Willy	South Africa	CEO, SDG Group
Grad, Jerry	Canada	President, IPTI
Graham, Shelley	Canada	MPAC
Holden, Julie	United Kingdom	President, Institute of Revenue, Rating & Valuation
Hummel, Larry	Canada	MPAC
Hunter, Roland	South Africa	Van Ryneveld & Hunter (Pty) Ltd
Jibao, Samuel	Sierra Leone	National Revenue Authority (Lincoln/ATI Fellow)
Johnstone, Charles	Canada	IPTI
Koornhof, Carolina	South Africa	Dean: Economic & Management Sciences, UP
Lehobye, Isaac	South Africa	City of Tshwane Metropolitan Municipality
Magor, David	United Kingdom	Director, Institute of Revenue, Rating & Valuation
McCluskey, Billy	United Kingdom	University of Ulster
Olima, Washington	Kenya	University of Nairobi (Lincoln/ATI Fellow)
Sanderson, Paul	United Kingdom	Director of Modernisation, Valuation Office Agency
Sarvari, Werner	South Africa	Lightstone (Pty) Ltd
Smoothey, Ian	South Africa	Evaluations
Tang, Wendy	Hong Kong	Hong Kong Rating and Valuation Department
Van Ryneveld, Philip	South Africa	Van Ryneveld & Hunter (Pty) Ltd

Ward, Dick	United States	Consultant
Weichardt, Emil	South Africa	Valuation Department, City of Cape Town
Western, Philip	Australia	Valuer General, New South Wales
Woods, Mandy	South Africa	Compass Rose Consulting (Pty) Ltd

### **3.3 Lincoln Institute of Land Policy/ATI Research Fellowships**

#### *3.3.1 Introduction*

This research fellowship program is a joint venture between the Lincoln Institute of Land Policy (based in Cambridge, Massachusetts, United States) and the ATI. 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 53 countries in Africa.

The first phase of this project is 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 and four fellows in 2009.

#### *3.3.2 Research Fellows appointed in 2009*

<b>Name</b>	<b>Home Country</b>	<b>Countries Commissioned to be Studied</b>
Amin, Khaled	Egypt	Algeria, Egypt, Libya, Morocco, Tunisia
Jibao, Samuel	Sierra Leone	Lesotho, Namibia, South Africa, Swaziland
Kabinga, Mundia	Zambia	Botswana, Malawi, Zambia, Zimbabwe
Olima, Washington	Kenya	Kenya, Mauritius, Seychelles, Tanzania, Uganda

A fellowship workshop, facilitated by Riël Franzsen and Dr William McCluskey (University of Ulster, UK), was held at the University of Pretoria on Tuesday 24 March 2009. It was attended by all four fellows.

#### *3.3.3 Short-term Outcomes*

- Country reports
- Completed uniform country templates for all property-related taxes in each country
- Overview reports of the property tax trends in Anglophone, Francophone, Lusophone and eventually Arabic-speaking countries throughout Africa
- Overview report of the status of property taxation in Africa
- A “2007-2010 snapshot” record of property tax and property transfer tax legislation from each country
- An all-Africa conference on property taxation and property transfer taxation to be held in 2010 at the ATI in Pretoria, South Africa
- A *Compendium of Property Taxation in Africa* – covering all 53 countries in Africa

The first country reports and country templates were posted on the Lincoln Institute web site ([www.lincolninst.edu](http://www.lincolninst.edu)) in April 2009.

### 3.3.4 Challenges

- Some fellows are struggling with the concept of “property taxation”, partly because the workshops for fellows in 2007 and 2008 were held too late in the year;
- Inappropriate responses to items in the country templates also create ambiguities;
- Interviewing officials in some countries is problematic and identifying appropriate country contacts in all countries proving difficult;
- Finding, accessing and recording comparable data is a major challenge;
- Intra Africa travel and accommodation costs are expensive;
- Political instability is constraining research efforts in a significant number of countries (e.g. Burundi, Central African Republic, Comoros, Côte d’Ivoire, Chad, DRC, Equatorial Guinea, Eritrea, Guinea-Bissau, Mauritania, Somalia, Sudan, Zimbabwe);
- The sheer scale of countries such as Ethiopia and Nigeria makes data collection a challenge.

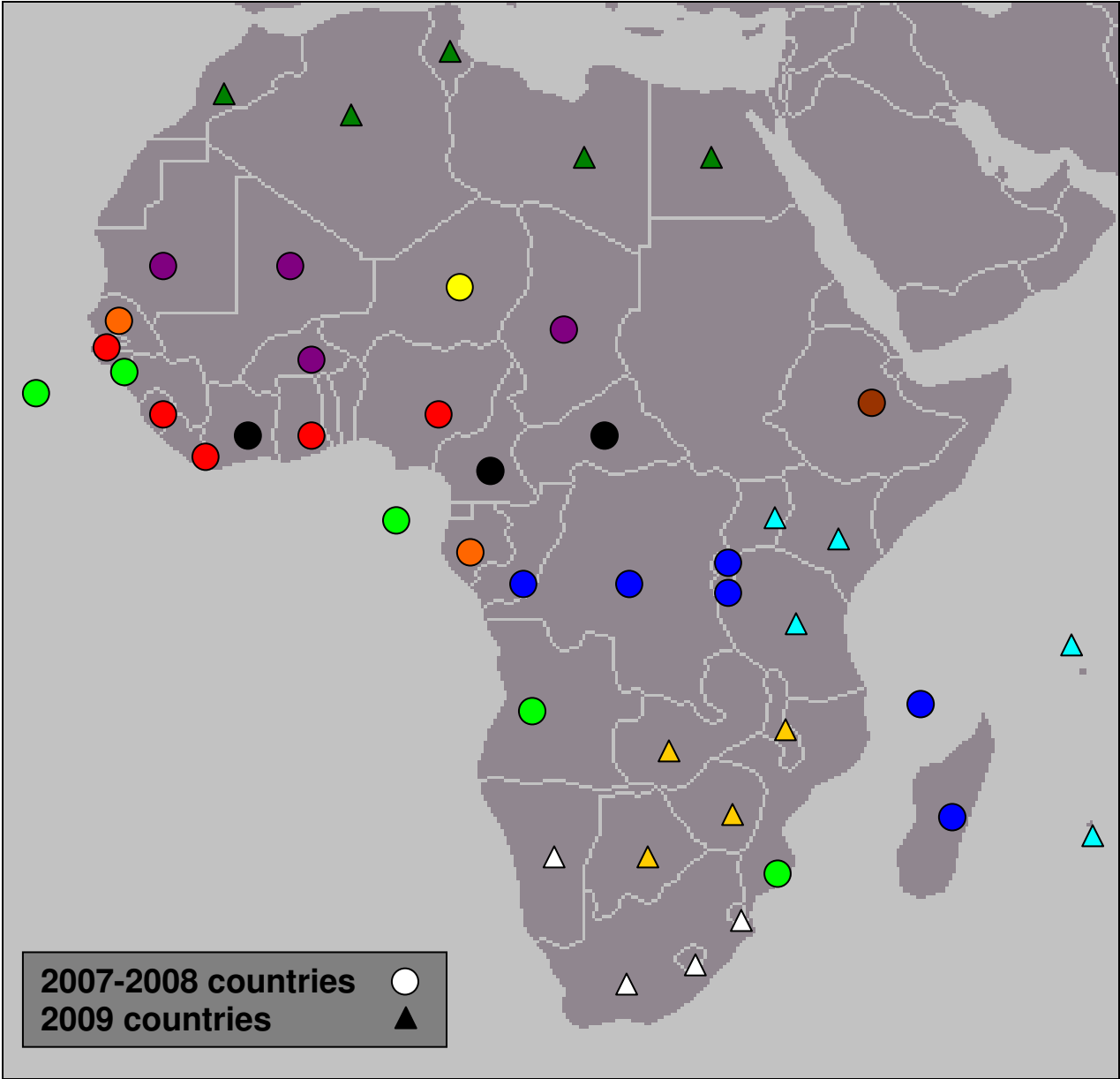
### 3.3.5 Country Reports

While the 2009 fellows commenced with their research in respect of a further eighteen countries as indicated in the Table and Figure 1 below, country reports were submitted by the 2007 and 2008 fellows. Some of the fellows submitted reports in French and these had to be translated into English.

The nine fellows for 2007 and 2008 eventually submitted country reports for 27 countries as indicated in the Table and Figure 1 below:

<b>2007-2008 Fellows</b>	<b>Countries</b>
Samuel Jibao	Gambia, Ghana, Liberia, Nigeria, Sierra Leone
Vasco Nhabinde	Angola, Cape Verde, Guinea-Bissau, Mozambique, São Tomé & Príncipe
Jean Jacques Nzewanga	Burundi, Comoros, Congo (Brazzaville), DRC, Madagascar, Rwanda
Dobingar Allasembaye	Burkina Faso, Chad, Mali and Mauritania
Boubacar Hassane	Niger
Nara Monkam	Gabon, Senegal
Negash Soressa & Tilahun Gebreslus	Ethiopia
Bernard Tayoh	Cameroon, Central African Republic, Ivory Coast
<b>2009 Fellows</b>	<b>Countries</b>
Samuel Jibao	Lesotho, Namibia, South Africa, Swaziland
Khaled Amin	Algeria, Egypt, Libya, Morocco, Tunisia
Washington Olima	Kenya, Mauritius, Seychelles, Tanzania, Uganda
Mundia Kabinga	Botswana, Malawi, Zambia, Zimbabwe

# African Country Research: 2007-2009



# 4 Other ATI Activities in 2009

## 4.1 Conference and Workshop Presentations

Professor Franzsen participated in the following conferences as speaker or chairperson in 2009:

- “Valuation Issues regarding the Municipal Property Rates Act”, *Property Tax: International Perspectives and Local Concerns Workshop*, Community Law Centre, University of the Western Cape, Spier Estate, Stellenbosch, 26 January 2009.
- “Review of Property Taxation in Francophone and Lusophone Africa”, 4<sup>th</sup> Mass Appraisal Valuation Symposium, International Property Tax Institute, hosted at the University of Pretoria, 25-26 March 2009.
- Moderator and chair of a session “Property Taxation: An International Perspective”, 12<sup>th</sup> Annual Conference of the International Property Tax Institute, Warsaw, Poland, 23-24 June 2009.
- Commentator at the one-day workshop on Pro-poor Rating Policies, hosted by the Cities Network, Johannesburg, 18 September 2009.

The following academic papers and workshops were presented by Dr Monkam during 2009:

- Workshop on Fiscal Decentralization (offered in French with co-presenter Prof François Vaillancourt) at Georgia State University, Atlanta, United States, September 2009.
- “Aid and Property Taxation in Francophone Africa”, 2009 Experts Meeting on “Public Resource Mobilisation, Fiscal Governance and Aid in Africa” organized by the OECD Development Centre and the African Development Bank (AfDB) in Paris, France, 14 December 2009.

Professor Schoeman was the principal organiser of the 65<sup>th</sup> annual conference of the International Institute of Public Finance, held in Cape Town, South Africa from 13 to 16 August 2009.

## 4.2 Visitors Received by the ATI

During the course of 2009 the following individuals paid formal visits to the ATI:

- Mr Mark Waddington, Crown Agents, United Kingdom (June 2009)
- Dr Zdenek Drabek, European Union (June 2009)
- Prof Abiola Sanni, University of Lagos, Nigeria (September 2009)
- Ms Mary Ncube and Dr Mathias Mpande, Zambia (September 2009)
- Mr Ian Hirschfeld, Coca Cola Africa, South Africa (27 November 2009)
- Mr Philippe-Jeanne Stijns, OECD, Paris, France (27 November 2009)

### **4.3 Institutions Visited and Conferences Attended**

In 2009 Professor Franzsen visited the following institutions in an official capacity on behalf of the ATI:

- Lincoln Institute of Land Policy, Cambridge, Massachusetts, US (April/May 2009)
- Inaugural Conference of the African Tax Administration Forum, Kampala, Uganda (18-20 November 2009)

The visit to Cambridge, Massachusetts, United States was on invitation of the Lincoln Institute. Professor Franzsen and Ms Joan Youngman (Senior Fellow, Lincoln Institute) discussed the challenges and opportunities presented by the joint venture project with the President of the Lincoln Institute, Dr Gregory Ingram.

The establishment of the African Tax Administration Forum (ATAF) is a significant development in the area of tax administration on the African continent. 28 African countries signed up as members of ATAF. It is envisioned that the ATI could collaborate with ATAF in respect of various capacity development initiatives.

On 14 December 2009 Dr Monkam attended a one-day workshop at the OECD headquarters in Paris, France.

### **4.4 ATI Web Page**

In November 2009 the ATI launched its new web page at [www.ati.up.ac.za](http://www.ati.up.ac.za).



# 5 ATI Programs and Initiatives planned for 2010

## 5.1 Capacity-development Programs

The following short-course programmes are scheduled to be offered through CE at UP:

### Summer Program in Taxation

Venue: Leadership Centre, University of Pretoria

- **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)

### Winter Program in Taxation

Venue: Leadership Centre, University of Pretoria

- **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)

### Fiscal Decentralization and Sub-National Government Finance Program

Venue: Leadership Centre, University of Pretoria

- **Fiscal Decentralization and Sub-National Government Finance** (26 – 30 July 2010)

### Revenue Forecasting and Tax Analyses Program

Venue: Informatorium, University of Pretoria

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

### Francophone Program

Venue: Leadership Centre, University of Pretoria

- **Programme sur la Décentralisation Fiscale et les Finances des Collectivités Locales** (26 – 30 July 2010)
- **Taxe sur la Valeur Ajoutée et Modernisation de l'Administration Fiscale** (23 August – 3 September 2010)
- **Introduction: L'Analyse Fiscale et la Prévision des Revenus** (30 August – 3 September 2010)

Language of Instruction: **French**

## **5.2 2010 Masters Programme in Taxation**

Once the selection process has been completed, it is foreseen that between 10 and 20 students would commence their studies in February 2010.

## **5.3 Research Initiatives**

### **5.3.1 2010 Lincoln Institute of Land Policy/ATI Research Fellowships**

The Lincoln Institute of Land Policy again provided funding in 2010 for the continuation of the joint venture with the ATI.

A call for applications for research fellowship in the remaining regions in Africa was circulated in both English and French. Only 1 application was received from a prospective research fellow from Eritrea. In December 2009 a selection panel, consisting of Joan Youngman and Semida Munteanu (Lincoln Institute) and Riël Franzsen (ATI), selected this applicant in accordance with the prescribed criteria.

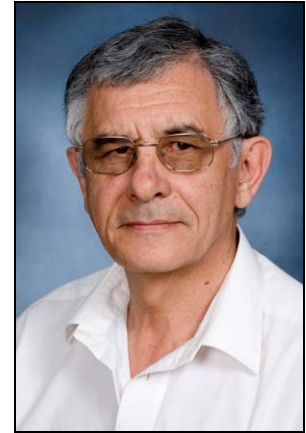
The research fellows for 2009, as well as their countries of origin and the countries they were commissioned to research, are listed below:

<b>Name</b>	<b>Home Country</b>	<b>Countries Commissioned to be Studied</b>
Mr Behane Teclé	Eritrea	Eritrea

During the course of 2009 attempts were made to identify researchers who can research the remaining countries, namely Djibouti, Equatorial Guinea, Eritrea, Somalia and Sudan. A possible researcher was identified to undertake research on Eritrea.

# 6

## Financial Statements: 2009



**Niek Schoeman**  
**ATI Director: Finance**

The financial statements for the 2009 financial year (1 January – 31 December 2009) are available on request.

It is evident from the ATI's financial statements that the financial position of the ATI as at 31 December 2009 was healthy.

# 7 Brief Overview of Activities: 2002-2009

## 7.1 Summary of Programmes: 2002-2009

**Table 7-1: Summary of Short-course Programmes in 2002-2008: Number of Individual Participants Per Year**

Programmes	South African Participants	Non-SA Participants	Total
2002 Winter Program in Taxation	24	48	72
2003 Winter Program in Taxation	22	49	71
2003 Property Tax Module	8	24	32
2004 Winter Program in Taxation	37	74	111
2004 Local Government Finances Program	20	14	34
2005 Winter Program in Taxation	32	60	92
2006 Winter Program in Taxation	31	61	92
2007 Winter Program in Taxation	8	60	68
2007 Local Government Finances Program	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 Program (French)	0	30	30
2008 Winter Program in Taxation	29	120	149
2008 Fiscal Decentralization & Local Government Finance Program	12	18	30
2008 Sierra Leone Tax Senior Management Development Program	0	20	20
2009 Sierra Leone Tax Senior Management Development Program	0	20	20
2009 Tax Policy & Tax Administration Program	2	65	67
2009 VAT, Customs and Excise Program	0	35	35
2009 Tax Analysis & Revenue Forecasting Program	4	24	28
2009 Fiscal Decentralization & Local Government Finance Program	4	18	22
2009 Francophone Program	0	8	8
<b>Total</b>	<b>295</b>	<b>788</b>	<b>1 083</b>

**Table 7-2: Summary of Short-course Programmes in 2002-2009: Number of Module Registrations**

Programmes	South African Participants	Non-SA Participants	Total
2002 Winter Program in Taxation	41	86	127
2003 Winter Program in Taxation	30	120	150
2003 Property Tax Module	8	24	32
2004 Winter Program in Taxation	55	107	162
2004 Local Government Finances Program	20	14	34
2005 Winter Program in Taxation	36	125	161
2006 Winter Program in Taxation	51	107	158
2007 Winter Program in Taxation	15	126	141
2007 Local Government Finances Program	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 Program (French)	0	30	30
2008 Winter Program in Taxation	31	247	278
2008 Fiscal Decentralization & Local Government Finance Program	12	18	30
2008 Sierra Leone Tax Senior Management Development Program	0	20	20
2009 Sierra Leone Tax Senior Management Development Program	0	20	20
2009 Tax Policy & Tax Administration Program	2	65	67
2009 VAT, Customs and Excise Program	0	35	35
2009 Tax Analysis & Revenue Forecasting Program	4	24	28
2009 Fiscal Decentralization & Local Government Finance Program	4	18	22
2009 Francophone Program	0	8	8
<b>Total</b>	<b>371</b>	<b>1 233</b>	<b>1 604</b>

**Table 7-3: Number of Participants per Country: 2002-2009**

	Country	Individuals		Country	Individuals
1	Angola	4	14	Namibia	13
2	Azerbaijan	1	15	Niger	1
3	Botswana	9	16	Nigeria	26
4	Cameroon	2	17	Rwanda	54
5	Chad	1	18	Sierra Leone	66
6	DRC	70	19	South Africa	198
7	Ethiopia	14	20	Sudan	9
8	Ghana	46	21	Swaziland	14
9	Kenya	17	22	Tanzania	72
10	Lesotho	85	23	Uganda	34
11	Malawi	80	24	Zambia	21
12	Mauritius	1	25	Zimbabwe	13
13	Mozambique	3		<b>Total</b>	<b>854</b>

### 7.1 Summary of Conferences and Workshops: 2002-2009

**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
<b>Total</b>	<b>4</b>	<b>11</b>	<b>156</b>

**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
<b>Total</b>	<b>15</b>	<b>6</b>	<b>15</b>

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

VAT in Africa Conference	Countries Represented	Speakers	Participants
<b>Total</b>	<b>14</b>	<b>8</b>	<b>44</b>

**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
<b>Total</b>	<b>9</b>	<b>13</b>	<b>112</b>

**Table 7-8: 4<sup>th</sup> Mass Appraisal Valuation Symposium held on 25-26 March 2009**

4 <sup>th</sup> Mass Appraisal Valuation Symposium	Countries Represented	Speakers	Participants
<b>Total</b>	<b>14</b>	<b>29</b>	<b>142</b>

**Table 7-9: Instructors for Past SATI and ATI Programs: 2002-2009**

	<b>Instructor</b>	<b>Country</b>	<b>Institution</b>	<b>Years</b>
1	Arnold, Brian	Canada	University of Western Ontario	2002-2003, 2005-2008
2	Aryee, Jacob	Ghana	Sierra Leone Parliament	2008
3	Ault, Hugh	United States	OECD	2004
4	Bahl, Roy	United States	Georgia State University	2009
5	Bird, Richard	Canada	University of Toronto	2003, 2006
6	Brooks, Neil	Canada	York University	2006-2009
7	Calitz, Estian	South Africa	University of Stellenbosch	2005
8	Caner, Selcuk	Turkey	Bilkent University	2002-2009
9	Child, David	United Kingdom	Consultant	2003-2009
10	Cnossen, Sijbren	The Netherlands	Maastricht University	2002-2009
11	Dafflon, Bernard	Switzerland	Fribourg University	2008
12	De Lange, Riaan	South Africa	University of Pretoria, SARS	2007-2009
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	2003-2009
18	Gericke, Carl	South Africa	South African Revenue Service	2003
19	Govender, Rodney	South Africa	South African Revenue Service	2007
20	Groenendijk, Nico	The Netherlands	Twente University	2002
21	Grote, Martin	South Africa	National Treasury – South Africa	2002-2008
22	Hansungule, Michelo	Zambia	University of Pretoria	2006
23	Harris, Peter	United Kingdom	Cambridge University	2005
24	Jibao, Samuel	Sierra Leone	National Revenue Authority	2008-2009
25	Jousten, Alain	Belgium	IMF, University of Liege	2008
26	Karingi, Stephen	Kenya	KIPRA, UNECA	2002, 2003
27	Keanley, Aidan	South Africa	South African Revenue Service	2004-2008
28	Kebonang, Zane	Botswana	University of Botswana	2002
29	Kelly, Roy	United States	Duke University	2003-2004, 2007-2008
30	Kibambe, Jacques	DRC	University of Pretoria	2008
31	Kitunzi, Anka	Uganda	SDU, Uganda	2003-2007
32	Krever, Rick	Australia	Monash University	2002-2007
33	Laycock, Ian	United Kingdom	International Monetary Fund	2002
34	Legwaila, Thabo	South Africa	University of Stellenbosch	2003, 2007-2009
35	Leigland, Jim	United States	Municipal Infrastructure Unit (SA)	2004
36	Malherbe, Rassie	South Africa	University of Johannesburg	2004-2006, 2008-2009
37	Margalioth, Yoram	United States	Harvard University	2002
38	May, Cyril	South Africa	University of the Witwatersrand	2002
39	Mazorodze, IV	Zimbabwe	SARS	2007-2009
40	McCluskey, Billy	United Kingdom	University of Ulster	2003-2004, 2006-2009
41	Melck, Antony	South Africa	University of Pretoria	2002
42	Meyer, Anton	South Africa	ABSA Bank	2004
43	Millar, Rebecca	Australia	University of Sydney	2007
44	Mohne, Guy	Zimbabwe	University of the Witwatersrand	2004
45	Monteiro, Carla	South Africa	University of the Witwatersrand	2002
46	Muller, Elzette	South Africa	University of Pretoria	2009
47	Nyamongo, Esman	Kenya	University of Pretoria	2007
48	Nyiri, Roxanna	South Africa	South African Revenue Service	2003-2004
49	O'Connell, Lesley	South Africa	South African Revenue Service	2006-2009
50	Oldman, Oliver	United States	Harvard University	2002
51	Olima, Washington	Kenya	University of Nairobi	2003-2004
52	Olivier, Lynette	South Africa	University of Johannesburg	2002-2007, 2009
53	Pillay, Pundy	South Africa	Consultant (formerly FFC)	2005
54	Rock, Joseph	South Africa	South African Revenue Service	2006-2008
55	Rosenbloom, David	United States	Caplin & Drysdale	2002

56	Rosengard, Jay	United States	Harvard University	2002-2006
57	Sasseville, Jacques	Canada	OECD	2003, 2007
58	Schenk, Alan	United States	Wayne State University	2007-2009
59	Schoeman, Niek	South Africa	University of Pretoria	2002-2009
61	Scholtz, Dirk	South Africa	University of Pretoria	2003-2009
62	Seymore, Reyno	South Africa	University of Pretoria	2007
63	Sichei, Moses	Kenya	University of Pretoria, KIPPRA	2004-2006
64	Solomon, David	South Africa	University of the Witwatersrand	2002-2009
65	Thompson, Kirsten	South Africa	University of Pretoria	2007-2008
66	Thompson, Samuel	United States	University of Florida	2002
67	Thuronyi, Victor	United States	International Monetary Fund	2002-2009
68	Vaillancourt, François	Canada	University of Montreal	2008
69	Van Heerden, Jan	South Africa	University of Pretoria	2002-2003
70	Van der Merwe, Ron	South Africa	South African Revenue Service	2002-2009
71	Van der Merwe, Trix	South Africa	University of South Africa	2002, 2004
72	Waerzeggers, Christophe	The Netherlands	Utrecht University	2006-2007
73	Zolt, Eric	United States	University California Los Angeles	2002-2007, 2009

Note: 71 instructors from 18 countries; 41 African instructors from 9 African countries.

**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	5	Turkey	1
DRC	1	Uganda	1
Ghana	1	United Kingdom	4
Kenya	4	United States	13
The Netherlands	3	Zambia	1
Norway	1	Zimbabwe	2