



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

AFRICAN TAX INSTITUTE

ANNUAL REPORT

2010



June 2011

TABLE OF CONTENTS

Information about the ATI	iii
Vision and Mission Statement	iii
ATI Executive Committee	iii
ATI Advisory Board	iii
Contact Details	iii
1 Introduction	1
1.1 Message from the Director	1
1.2 Message from the Deputy Director	2
2 ATI Capacity-Development Programmes in 2010	3
2.1 Introduction	3
2.2 Short-course Programmes in Taxation	3
2.3 Masters Programme in Taxation	4
3 Research Initiatives	7
3.1 Introduction	7
3.2 African Tax Forum	7
3.2 Lincoln Institute of Land Policy/ATI Research Fellowships	8
4 Other ATI Activities in 2010	12
4.1 Conference and Workshop Presentations	12
4.2 Publications	14
4.3 Institutions Visited	14
4.4 Visitors received by the ATI	15
5 Programmes and Initiatives planned for 2011	16
5.1 Capacity-development Programmes	16
5.2 2011 Masters Programme in Taxation	17
5.3 PhD Programme in Tax Policy	17
5.4 Research Initiatives	17
6 Financial Statements: 2010	18
7 Brief Overview of Activities: 2002-2010	19
7.1 Summary of Programmes: 2002-2010	19
7.2 Summary of Conferences and Workshops: 2002-2010	20

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 Cnossen**, 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

For further information regarding the ATI, please contact:

ATI
Department of Economics
University of Pretoria
Pretoria 0002
South Africa

Tel: +27 12 420 4553 or
+27 12 420 5538
Fax: +27 12 420 4508
Email: ati@up.ac.za
Web address: <http://www.ati.up.ac.za>

1 Introduction

1.1 Message from the Director



Riël Franzsen
Director: ATI

As is evident from this Annual Report, 2010 was another important and successful year for the ATI. Firstly, the ATI Masters Programme in Taxation received its second intake (the first was in 2009) of fifteen students from eleven 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 an additional research fellow undertaking research in Eritrea. By the end of 2010 country reports on property taxes in more than 30 African countries have been compiled by the 13 research fellows selected since 2007.

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 2010, more than 1 300 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.

However, the attendance numbers for the ATI short courses in 2010 were well below numbers for the same courses in previous years. One of the reasons was the changes of the dates of short courses which were previously mostly offered in June and July. The changes were necessitated by the 2010 FIFA World Cup Football. The perception that travel to/from South Africa and accommodation in Pretoria would be very expensive as a result of the World Cup may have been a further contributing factor. A further factor is the ATI's focus shifting towards formal academic programmes

1.2 Message from the Deputy Director



Nara Monkam
Deputy Director: ATI

Francophone Programme in Taxation

En 2010, du 23 au 27 Aout, l'Institut Africain des Impôts (ATI) a offert un cours abrégés sur Taxe sur la Valeur Ajoutée et Modernisation de l'Administration Fiscale aux fonctionnaires de la R.D.C.

Dans la même année, Dr. Monkam a également rencontré à Yaoundé au Cameroun, the Directeur Général de l'Institut Supérieur de Management Public (ISMP) pour discuter d'une proposition de partenariat entre l'ATI et l'ISMP. Au cours de cette première rencontre, les propositions suivantes ont été énoncées : d'une part, en fonction des besoins spécifiques de l'ISMP, l'ATI pourrait offrir ses programmes de cours abrégés en matière de fiscalité soit à l'ISMP à Yaoundé, soit à l'Université de Pretoria (CE à UP) en Afrique du Sud. D'autre part, l'ISMP pourrait envoyer ses étudiants, fonctionnaires et enseignants universitaires à Pretoria afin de participer au programme de Maîtrise en Fiscalité offert par l'ATI. Des propositions similaires ont été faites au Ministère des Finances au Cameroun, en R.D.C, et au Sénégal.

From 23 – 27 August 2010 the ATI offered a short course on VAT and Modernisation of Tax Administration to government officials from the Democratic Republic of the Congo (DRC).

In September 2010 Dr Monkam met with the CEO of the Advanced Institute of Public Management (ISMP) in Yaoundé, Cameroon to discuss a proposal of partnership between the ATI and the ISMP. Among the highlights of the initial meeting were proposals that ATI could offer generic short-course programs through Continuing Education at University of Pretoria (CE at UP) in taxation either at the ISMP in Yaoundé or in Pretoria and that the ISMP could send potential students, government officials and academics to participate in the ATI's Masters Program in Taxation. Similar proposals were made to the Ministry of Finance in Cameroon, the DRC and Senegal.

2 ATi Capacity-Development Programmes in 2010

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 Programmes offered on Campus

Summer Programme in Taxation

Venue: Leadership Centre, University of Pretoria

- **Value-Added Taxation** (1 – 5 March 2010)
- **Excise Taxation** (8 – 12 March 2010)

Winter Programme in Taxation

Venue: Leadership Centre, University of Pretoria

- **Business Taxation** (19 – 23 July 2010)

Fiscal Decentralization and Sub-National Government Finance Programme

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

- **Taxe sur la Valeur Ajoutée et Modernisation de l'Administration Fiscale**
(23 August – 3 September 2010)

Language of Instruction: **French**

2.2.2 Participants

A total of 50 participants from the following countries participated in one or more these short courses: Democratic Republic of the Congo, Ghana, Lesotho, Malawi, Nigeria, Rwanda, South Africa, Uganda and Zimbabwe. There were only 62 module registrations in 2010 – the lowest in any single year since the establishment of SATI in 2002

Country	Module Registrations	Country	Module Registrations
DRC	6	Rwanda	1
Ghana	3	South Africa	15
Lesotho	2	Uganda	5
Malawi	5	Zimbabwe	11
Nigeria	2	Total	50

2.2.3 Instructors

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

Instructor	Country	Institution
Bahl, Roy	United States	Georgia State University
Brooks, Neil	Canada	York University, Toronto
Caner, Selcuk	Turkey	Yeditepe University, Istanbul
Cnossen, Sijbren	The Netherlands	University of Maastricht
De Lange, Riaan	South Africa	University of Pretoria, SARS
Franzsen, Riël	South Africa	University of Pretoria
Grandcolas, Christophe	France	Independent Consultant
Jibao, Samuel	Sierra Leone	National Revenue Authority
McCluskey, William	United Kingdom	University of Ulster
Monkam, Nara	Cameroon	University of Pretoria

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. This programme commenced in 2009 with nine students from seven African countries.

The following seven modules were offered in 2010:

- 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 2010 and continued throughout the academic year. However, face-to-face tuition was only conducted during two separate block-week sessions in February/March 2010 and July/August 2010 respectively. Exams were written in June/July and October/November 2010 respectively.

2.3.2 Participants in 2010

Twenty four students were conditionally admitted to the 2010 Masters Programme in Taxation. However, as indicated in the table below, eventually only sixteen students from eleven countries formally commenced with this program in February 2010.

Student	Country	Institution
Abdoll, Carmen	South Africa	National Treasury
Beukes, Anita	Namibia	Ministry of Finance
Chakasikwa, John	Zimbabwe	Zambia Revenue Authority
Chivweta, Charles	Zambia	Ministry of Finance
Elisa, Steve	Malawi	Malawi Revenue Authority
Kalisa, John Bosco	Rwanda	
Moseray, Henry	Sierra Leone	National Revenue Authority
Mshana, Vera	Tanzania	
Ngobeni, Victor	South Africa	South African Local Government Association
Ngwira, Rosemary	Malawi	Malawi Revenue Authority
Olu-Ajayi, Rasheed	Nigeria	Lagos State Revenue Authority
Raath, Roux	South Africa	South African Revenue Service
Ranchocha, Setsoto	Lesotho	Lesotho Revenue Authority
Schlenther, Bernd	South Africa	South African Revenue Service
Seleka, Nthapeleleg	South Africa	Ministry of Justice
Shamo, Edward	Ghana	Ghana Revenue Authority

During 2010 Ms Abdoll had to suspend her studies. She will rejoin the Programme in 2012.



UNIVERSITEIT VAN PRETORIA
UNIVERSITY OF PRETORIA
YUNIBESITHI YA PRETORIA

M.Phil Taxation 2010



AFRICAN TAX
INSTITUTE



From Left to Right

Gordon Harris Photographic Tel 0861 467 366

FIRST ROW : Vera Mshana, Rosemary Ngwira, Dr Nara Monkam (Instructor), Prof Sally Wallace (Instructor), Prof Riel Franzen (Instructor), Mr Dirk Scholtz (Instructor), Prof Sijbren Cnossen (Instructor), Anita Beukes.

SECOND ROW : Carmen Abdoll, Victor Ngobeni, Graphney Seleka, Setsoto Ranchocha, Henry Moseray, John Kalisa, Steve Elisa.

THIRD ROW : Charles Chivweta, Edward Shamo, Roux Raath, Rasheed Olu-Ajayi, John Chakasikwa, Bernd Schlenther.

DSG04536-003

2.3.3 2010 Instructors and External Examiners

A total number of 18 instructors, as 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
Calitz, Estian	South Africa	University of Stellenbosch	EKN 835
Crossen, Sijbren	Netherlands	University of Maastricht	EKN 839
De Lange, Riaan	South Africa	University of Pretoria, SARS	EKN 839
Franzsen, Riël	South Africa	University of Pretoria	EKN 834, EKN 838, EKN 839
Gendron, Pierre-Pascal	Canada	Humber College	EKN 837
Jibao, Samuel	Sierra Leone	National Revenue Authority	EKN 835
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, EKN 838
Muller, Elzette	South Africa	University of Pretoria	EKN 839
Scholtz, Frederik	South Africa	University of Pretoria	EKN 835
Solomon, David	South Africa	Sizanang Consulting	EKN 833
Thuronyi, Victor	United States	International Monetary Fund	EKN 834
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 Tjaart Steenekamp	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

2.3.4 Selection of 2011 Students

In September 2010 the selection process of prospective students for the 2011 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, seven prospective candidates wrote an entrance exam, graded by two international examiners, Professor Roy Bahl (Georgia State University) and Professor Sijbren Crossen (University of Maastricht).

Eventually 14 prospective students from 10 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 2010 the ATI was involved in two significant research initiatives, namely –

- The second *African Tax Forum* organised by the International Tax and Investment Center (ITIC), the South African Development Community (SADC) and the African Tax Institute and held in Cape Town, South Africa, 24-26 February 2010.
- 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 African Tax Forum

The second *African Tax Forum* was organised by the International Tax and Investment Center (ITIC), the South African Development Community (SADC) and the African Tax Institute and held at the Lagoon Beach Hotel in Cape Town, South Africa from 24-26 February 2010.

This conference was attended by more than 100 delegates from predominantly SADC countries, although there were delegates and speakers from other countries in Africa, including Ghana, Libya and Uganda.



Delegates attending the opening session of the African Tax Forum – 25 February 2010.

The conference focused on indirect tax coordination within SADC, value-added taxation in Africa as well as excise taxation. The conference was co-chaired by Dr. Seth Macheli, (Chairperson of SADC's Tax Sub-Committee and ATI Advisory Board Member) and Professor Sijbren Cnossen (Professor Extraordinarius at the University of Pretoria and also an ATI Advisory Board Member).

Speakers and commentators included:

- Prof Sijbren Cnossen, The Netherlands
- Prof Pierre-Pascal Gendron, Humber College, Canada
- Dr Seth Terpkker, Deputy Minister of Finance, Ghana
- Ms Varsha Singh, Africa Tax Administrators Forum (ATAF)
- Daniel Witt, Director of the ITIC, United States
- Mr El Boueshi Ellafi, Ministry of Finance, Libya

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, four fellows in 2009 and one new fellow in 2010.

3.3.2 Research Fellow selected in 2010

Name	Home Country	Country Commissioned to be Studied
Tecele, Berhane	Eritrea	Eritrea

As part of the fellowship programme, Berhane Tecele attended the Sub-National Taxation module of the Masters Programme in Taxation offered by the ATI from 19-23 July 2011.

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 “2007-2011 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 – likely to be published in 2012

3.3.4 Challenges

- 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 very high;
- Political instability is constraining research efforts in a significant number of countries (e.g. Algeria, Burundi, Central African Republic, Comoros, Côte d'Ivoire, Chad, Democratic Republic of the Congo (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

The first country reports and country templates were posted on the Lincoln Institute web site (www.lincolninst.edu) in April 2009. A number of additional (to the ones submitted in 2008 and 2009) country reports were submitted by research fellows. Some of the fellows submitted reports in French and these had to be translated into English. To date there are more than 30 country reports posted.

To date country reports have been prepared for the countries listed below:

2007-2008 Fellows	Countries
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
2009 Fellows	Countries
Samuel Jibao	Lesotho, Namibia, South Africa, Swaziland
Khaled Amin	Egypt, Libya
Washington Olima	Kenya, Mauritius, Seychelles, Tanzania, Uganda
Mundia Kabinga	Botswana, Zambia
2010 Fellow	Country
Berhane Teclé	Eritrea

All of the country reports submitted have been peer-reviewed by acknowledged international scholars in the field of property taxation.

3.3.6 Peer Review Process

The following individuals have been used as peer reviewers

Peer Reviewer	Country	Institution
Bahl, Roy	United States	Georgia State University
De Cesare, Claudia	Brazil	City of Porto Alegre
McCluskey, Billy	United Kingdom	University of Ulster
Monkam, Nara	Cameroon	University of Pretoria
Powers, Sally	United States	Lincoln Institute of Land Policy
Vaillancourt, François	Canada	University of Montreal

3.3.7 Property Taxation in Africa Fellowship Workshop

From 3 to 5 December 2010 the ATI and Lincoln Institute of Land Policy co-hosted the **Property Taxation in Africa Fellowship Workshop** at Mont Fleur, Stellenbosch, South Africa. The following 10 research fellows were invited to present their research on selected countries and all 10 accepted the invitation and participated in the workshop:

- 2007 fellows: Samuel Jibao (Sierra Leone), Jean-Jacques Nzewanga (DRC), Vasco Nhabinde (Mozambique)
- 2008 fellows: Nara Monkam (Cameroon), Bernard Tayoh (Cameroon), Alemayehu Negash Soressa (Ethiopia)
- 2009 fellows: Khaled Amin (Egypt), Washington Olima (Kenya), Mundia Kabinga (Zambia)
- 2010 fellow: Berhane Tecele (Eritrea)

Their papers, which covered two country studies each, were reviewed by nine commentators who are all international property tax experts.

The following staff and Board of Directors members from the Lincoln Institute attended and participated in the workshop:

- Dr Gregory Ingram – CEO and President
- Dr Alberto Harth – Board Member
- Ms Joan Youngman – Senior Fellow and Chair: Valuation & Taxation
- Ms Semida Munteanu – Research and Management Coordinator
- Prof Roy Bahl – Board Member (but also participated as commentator)
- Prof Kenneth Pang – Board Member (but also participated as commentator)



Alberto Harth and Greg Ingram



Roy Kelly, Joan Youngman, Greg Ingram and Billy McCluskey



Jorge Martinez-Vazquez, Sally Powers, Berhane Tecele, Alberto Harth and Jean-Jacques Nzewanga

3.3.7.1 Speakers and Chairpersons

Speakers & Chairpersons	Country	Institution
Amin, Khaled	Egypt	Cairo University (Lincoln/ATI Fellow)
Bahl, Roy	United States	Georgia State University
Calitz, Estian	South Africa	University of Stellenbosch
De Cesare, Claudia	Brazil	City of Porto Alegre
Franzsen, Riël	South Africa	Director, ATI, University of Pretoria
Harth, Albero	El Salvador	Lincoln Institute of Land Policy (Board Member)
Ingram, Gregory	United States	CEO, Lincoln Institute of Land Policy
Jibao, Samuel	Sierra Leone	National Revenue Authority (Lincoln/ATI Fellow)
Kabinga, Mundia	Zambia	Lincoln/ATI Fellow
Kelly, Roy	United States	Duke University
Man, Joyce	China	Peking University
Martinez-Vazquez, Jorge	United States	Georgia State University
McCluskey, Billy	United Kingdom	University of Ulster
Monkam, Nara	Cameroon	University of Pretoria (Lincoln/ATI Fellow)
Nhabinde, Vasco	Mozambique	(Lincoln/ATI Fellow)
Nzewanga, Jean-Jacques	DRC	Lincoln/ATI Fellow
Olima, Washington	Kenya	University of Nairobi (Lincoln/ATI Fellow)
Pang, Kenneth	Hong Kong (China)	Lincoln Institute of Land Policy (Board Member)
Powers, Sally	United States	Lincoln Institute of Land Policy
Soressa, Alemayehu Negash	Ethiopia	Lincoln/ATI Fellow
Tayoh, Bernard	Cameroon	Lincoln/ATI Fellow
Teclé, Berhane	Eritrea	Ministry of Finance (Lincoln/ATI Fellow)
Youngman, Joan	United States	Lincoln Institute of Land Policy

The fellowship workshop was a huge success. All 10 fellows presented comprehensive country studies (comprising 18 country studies in total) and the 9 commentators contributed useful comments to improve the reports.

All 10 fellows received all of the presentations and comprehensive comments from all 9 commentators. This should have enabled them to update the reports presented as well as the other country reports not presented at the workshop.

The primary outcomes of this workshop included the –

- Improvement of the overall standard and comprehensiveness of country reports
- Gathering of further in-country and regional data
- Identification of possible co-authors for the proposed book *Property Taxation in Africa – Status and Challenges*, which – apart from the country reports and templates on the Lincoln Institute web page – is one of the overall outcomes of the joint venture between the ATI and the Lincoln Institute.

4 Other ATI Activities in 2010

4.1 Conference and Workshop Presentations

4.1.1 Prof Riël Franzsen

Professor Franzsen participated in the following conferences as presenter in 2010:

- “Property-related Taxation: A Brief International Overview”, International Property Tax Institute (co-hosted by the First Nations Tax Commission) conference on *Land: The Economic and Social Platform for First Nations*, Victoria, British Columbia, Canada, 17-18 March 2010.
- “Property Taxation in Africa: A Review of Issues and Trends”, *13th Annual Conference of the International Property Tax Institute*, Adelaide, Australia, 27-28 April 2010.
- “Prerequisites for Tax Coordination and Harmonisation in Africa”, *12th Annual Conference of the Chartered Institute of Taxation in Nigeria on Tax Harmonisation for Regional Integration*, Abuja, Nigeria, 5-8 May 2010.
- “Property Taxation in Africa: Issues and Trends”, *5th Mass Appraisal Valuation Symposium, International Property Tax Institute*, Hong Kong Polytechnic University, Hong Kong, 17-18 June 2010.
- “Valuation for Rating Purposes: Issues and Challenges in South Africa”, *5th Mass Appraisal Valuation Symposium, International Property Tax Institute*, Hong Kong Polytechnic University, Hong Kong, 17-18 June 2010.
- “Tax Capacity Development through the ATI”, Summit of the SADC Tax Sub-Committee, Livingstone, Zambia, 16 July.
- “Property Taxation: A South African and African Overview”, Development Action Group, Value Capture Course, Cape Town Lodge, Cape Town, 15 October 2010.
- “Property Taxation in Africa: A Status Report”, *10th African Real Estate Society (AfRES) conference on Harnessing Real Estate Investment Opportunities in Africa*, Naivasha, Kenya, 26-29 October 2010 (paper read by co-author Monkam N).
- “Fiscal Decentralization in Africa and South East Asia: The Role for the Property Tax”, *GTZ 2nd Conference on Local Government Financing*, San Fernando, La Union, Philippines, 8-10 November 2010.
- “Introductory Comments and Project Overview”, *Property Taxation in Africa Workshop 2010 African Tax Institute/Lincoln Institute of Land Policy Fellowship* (Mont Fleur, Stellenbosch, South Africa, 3-5 December 2010).

Professor Franzsen also acted as a chair or moderator at two conferences:

- Chair: “Session 3: Land as an Economic Tool”, IPTI conference on *Land: The Economic and Social Platform for First Nations*, Victoria, British Columbia, Canada, 17-18 March 2010.
- Moderator: “Valuation for Rating Purposes: Issues and Challenges in South Africa”, *5th Mass Appraisal Valuation Symposium, International Property Tax Institute*, Hong Kong Polytechnic University, Hong Kong, 17-18 June 2010.

Professor Franzsen participated in an authors’ workshop for the proposed book *Metropolitan Finances in Developing Countries* (to be edited by Bahl, Linn and Wetzel), hosted by the Lincoln Institute of Land Policy in Cambridge, Massachusetts, United States on 29 and 30 October 2010 and on 26 October 2010 presented a dinner speech on Property Taxation in Africa at the University of Toronto Faculty Club, hosted by the International Property Tax Institute.

4.1.2 Dr Nara Monkam

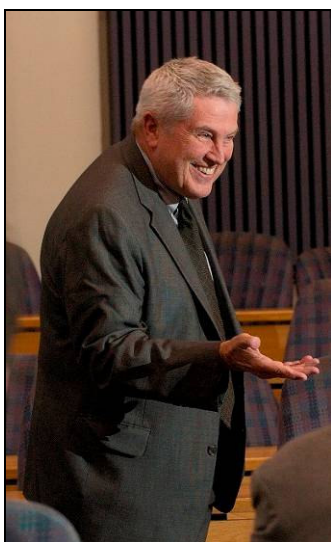
The following academic papers and workshops were presented by Dr Monkam during 2010:

- “Concluding Comments”, *African Tax Forum* organized by the International Tax and Investment Center (ITIC), the South African Development Community (SADC) and the African Tax Institute, Cape Town, South Africa, 24-26 February 2010.
- “Aid and Property Taxation in Francophone Africa”, *Mobilizing Tax Revenue for Development: Opportunities and Challenges for Africa*, hosted by Tax Justice Network-Africa, Nairobi, Kenya, 24-26 March 2010.
- “Concepts de Base en Matière de Politiques et Pratiques Fiscales”, *Regional Workshop on Taxation in Central Africa* hosted by Tax Justice Network-Africa, Yaoundé, Cameroon, 7-9 September 2010.
- “Property Taxation in Africa: A Status Report”, *10th African Real Estate Society conference (AfRES): Harnessing Real Estate Investment Opportunities in Africa*, Naivasha, Kenya, 26-29 October 2010 (co-author, Franzsen, RCD)
- “Property Taxation in Gabon and Senegal”, *Property Taxation in Africa Workshop 2010* African Tax Institute/Lincoln Institute of Land Policy Fellowship, Mont Fleur, Stellenbosch, South Africa, 3-5 December 2010.

Dr Monkam also attended the 66th Congress of the International Institute of Public Finance (IIPF) which was held in Uppsala, Sweden from 23-26 August 2010. The theme of the conference was *Tax Evasion, Tax Avoidance and Shadow Economy*.

4.1.3 Prof Roy Bahl

One of the Extraordinary Professors in the Department of Economics, Professor Roy Bahl from Georgia State University in the United States, visited the ATI as one of the instructors for the 2010 Masters Programme in Taxation (MPhil: Taxation) and as a co-instructor for the Fiscal Decentralization and Sub-National Taxation short course offered through CE at UP.



Prof Roy Bahl



Steve Koch (HoD), Carolina Koornhof (Dean), Roy Bahl, Riël Franzsen

On Wednesday 28 July 2010 Professor Bahl presented the Annual ATI Faculty Lecture at the University of Pretoria on “Tax Assignment to Provincial and Local Governments: International Perspectives”.

It was attended by staff, students, tax practitioners as well as representatives from various government departments, including National Treasury, SARS and the Department of Cooperative Government and Traditional Affairs.

4.2 Publications 2010

- **Franzsen RCD.** 2010. "Commentary" [on Alan Dornfest's chapter "In Search of an Optimal Revaluation Policy: Benefits and Pitfalls"], Bahl, Martinez-Vazquez and Youngman (eds) *Challenging the Conventional Wisdom on the Property Tax?*, Georgia State University and Lincoln Institute of Land Policy: Cambridge, Massachusetts, 108-117.
- **Monkam N.** 2010. Mobilising Tax Revenue to Finance Development: the Case for Property Taxation in Francophone Africa, *Economic Research Southern Africa (ERSA) Working Paper Series, No. 195* (Nov 2010), University of Pretoria.
- Nyamongo, ME and **Schoeman, NJ.** 2010. The Quality of governance and education spending in Africa, *Southern African Business Review (SABR)*, vol. 14 No. 2.
- **Schoeman, NJ.** 2010. Fiscal performance of local government in South Africa, *Economic Research Southern Africa (ERSA) Working Paper Series, No.195*.

4.3 Institutions Visited

In 2010 Professor Franzsen visited the following institutions in an official capacity on behalf of the ATI:

- University of New South Wales, Sydney, Australia (April 2010)
- University of Sydney, Australia (April 2010)
- Chartered Institute of Taxation of Nigeria, Abuja, Nigeria (May 2010)
- SADC Summit, Livingstone, Zambia (July 2010)
- South African Local Government Association (SALGA) (July 2010 and September 2010)
- International Property Tax Institute, Toronto, Canada (October 2010)
- Lincoln Institute of Land Policy, Cambridge, Massachusetts, US (October 2010)
- Director General of National Treasury, South Africa (November 2010)

Professor Franzsen also visited Egypt (January 2010) and Rwanda (April 2010) as an advisor on property tax reforms in these two countries.

Dr Monkam visited the following institutions:

- Advanced Institute of Public Management (ISMP) in Yaoundé, Cameroon (September 2010)

Professor Schoeman visited the following institutions:

- Yeditepe University, Istanbul, Turkey (August 2010)
- Annual Conference of the Atlantic Economic Society in Charleston, Virginia, US (October 2010)

4.4 Visitors Received by the ATI

Apart from all of the visiting local and international faculty who participated in the ATI's Masters Programme in Taxation and ATI short courses, the following individuals visited the ATI in 2010:

- Mr Lincoln Marais and Mr Aidan Keanly (SARS) (May 2010)
- Ms Veronica Mafoko, Department of Cooperative Government and Traditional Affairs (July 2010)
- Mr Geoff Sheehan (AusAid), Ms Kathy Mansfield (AusAid) as well as Mr Charles Jaure, Ms Christine Msemburi and Ms Florence Jambwa (ZIMRA) (August 2010)

5 Programmes and Initiatives planned for 2011

5.1 Capacity-development Programmes

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

Summer Programme in Taxation

Venue: Leadership Centre, University of Pretoria

- **Business Taxation** (14 – 18 March 2011)

Winter Programme in Taxation

Venue: Leadership Centre, University of Pretoria

- **Value-Added Taxation** (4 – 8 July 2011)
- **Taxation of Natural Resources** (11 – 15 July 2011)
- **Excise Taxation** (18 – 22 July 2011)
- **International Taxation and Tax Treaties** (25 – 29 July 2011)

Fiscal Decentralization and Sub-National Government Finance Programme

Venue: Leadership Centre, University of Pretoria

- **Fiscal Decentralization and Sub-National Government Finance** (25 – 29 July 2011)

Revenue Forecasting and Tax Analyses Programme

Venue: Informatorium, University of Pretoria

- **Introduction: Revenue Forecasting and Tax Analysis** (25 – 29 July 2011)
- **Advanced Revenue Forecasting and Tax Analysis** (1 – 5 August 2011)

Francophone Programme

Venue: Cameroon or DRC (to be confirmed)

- **Taxe sur la Valeur Ajoutée et Modernisation de l'Administration Fiscale** (August/September 2011)

Language of Instruction: **French**

5.2 2011 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 2011.

5.3 PhD Programme in Taxation

In November 2010 the ATI has commenced a formal process to get a PhD Programme in Tax Policy approved for possible implementation in 2012.

5.4 Research Initiatives

5.4.1 2011 Lincoln Institute of Land Policy/ATI Research Fellowships

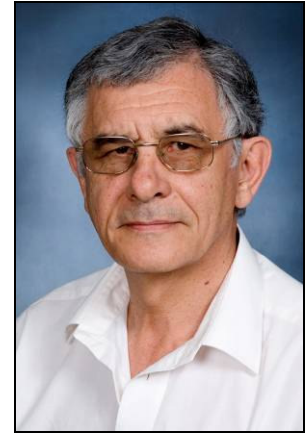
The Lincoln Institute of Land Policy again provided funding in 2011 for the continuation of the joint venture with the ATI.

The research fellows who will be commissioned for 2011, as well as their countries of origin and the countries they will be commissioned to research, are listed below:

Name	Home Country	Countries Commissioned to be Studied
Mr Behane Tecele	Eritrea	Djibouti
Mr Bernard Tayoh	Cameroon	Benin, Equatorial Guinea, Togo

Given the political instability in these countries, it is unlikely that research fellows will be identified for the remaining countries, namely Guinea, Somalia and Sudan.

6 Financial Statements: 2010



Niek Schoeman
ATI Director: Finance

The formal financial statements for the 2010 financial year (1 January – 31 December 2010) are available on request.

It is evident from the ATI's financial statements that the financial position of the ATI as at 31 December 2010 was healthy.

7 Brief Overview of Activities: 2002-2010

7.1 Summary of Programmes: 2002-2010

Table 7-1: Summary of Short-course Programmes in 2002-2010: Individual Participants per Year

Programmes	South Africans	Non-SA	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
2010 Summer Program in Taxation	2	10	12
2010 Winter Program in Taxation	8	6	14
2010 Tax Analysis & Revenue Forecasting Program	2	10	12
2010 Fiscal Decentralization & Sub-National Government Finance Program	3	3	6
2010 Francophone Program	0	6	6
Total	310	823	1 133

Table 7-2: Number of Participants per Country: 2002-2010

	Country	Individuals		Country	Individuals
1	Angola	4	14	Namibia	13
2	Azerbaijan	1	15	Niger	1
3	Botswana	9	16	Nigeria	28
4	Cameroon	2	17	Rwanda	55
5	Chad	1	18	Sierra Leone	66
6	DRC	76	19	South Africa	213
7	Ethiopia	14	20	Sudan	9
8	Ghana	49	21	Swaziland	14
9	Kenya	17	22	Tanzania	72
10	Lesotho	87	23	Uganda	39
11	Malawi	85	24	Zambia	21
12	Mauritius	1	25	Zimbabwe	24
13	Mozambique	3		Total	896

Table 7-3: Summary of Short-course Programmes in 2002-2010: Number of Module Registrations

Programmes	South Africans	Non-SA	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
2010 Summer Program in Taxation	2	10	12
2010 Winter Program in Taxation	8	6	14
2010 Tax Analysis & Revenue Forecasting Program	4	20	24
2010 Fiscal Decentralization & Sub-National Government Finance Program	3	3	6
2010 Francophone Program	0	6	6
Total	388	1 278	1 666

7.2 Summary of Conferences and Workshops: 2002-2010

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: 2002-2010

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	4
Ghana	1	United States	14
Kenya	4	Zambia	1
The Netherlands	3	Zimbabwe	2
Norway	1	Total	75

Table 7-11: Instructors

	Instructor	Country	Institution	Years
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, 2010
5	Bird, Richard	Canada	University of Toronto	2003, 2006
6	Brooks, Neil	Canada	York University	2006-2010
7	Calitz, Estian	South Africa	University of Stellenbosch	2005, 2009
8	Caner, Selcuk	Turkey	Bilkent University	2002-2010
9	Child, David	United Kingdom	Consultant	2003-2010
10	Crossen, Sijbren	The Netherlands	Maastricht University	2002-2010
11	Dafflon, Bernard	Switzerland	Fribourg University	2008
12	De Lange, Riaan	South Africa	University of Pretoria, SARS	2007-2010
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	2003-2010
18	Gendron, Pierre-Pascal	Canada	Humber College	2010
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	2008-2010
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, 2007-2010
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, 2006-2010
42	Melck, Antony	South Africa	University of Pretoria	2002
43	Meyer, Anton	South Africa	ABSA Bank	2004
44	Millar, Rebecca	Australia	University of Sydney	2007
45	Mohne, Guy	Zimbabwe	University of the Witwatersrand	2004
46	Monteiro, Carla	South Africa	University of the Witwatersrand	2002
47	Muller, Elzette	South Africa	University of Pretoria	2009, 2010
48	Nyamongo, Esman	Kenya	University of Pretoria	2007
49	Nyiri, Roxanna	South Africa	South African Revenue Service	2003-2004
50	O'Connell-Xego, Lesley	South Africa	South African Revenue Service	2006-2010
51	Oldman, Oliver	United States	Harvard University	2002
52	Olima, Washington	Kenya	University of Nairobi	2003-2004
53	Olivier, Lynette	South Africa	University of Johannesburg	2002-2007, 2009
54	Pillay, Pundy	South Africa	Consultant (formerly FFC)	2005
55	Rock, Joseph	South Africa	South African Revenue Service	2006-2008
56	Rosenbloom, David	United States	Caplin & Drysdale	2002
57	Rosengard, Jay	United States	Harvard University	2002-2006
58	Sasseville, Jacques	Canada	OECD	2003, 2007
59	Schenk, Alan	United States	Wayne State University	2007-2009
61	Schoeman, Niek	South Africa	University of Pretoria	2002-2009
62	Scholtz, Dirk	South Africa	University of Pretoria	2003-2010
63	Seymore, Reyno	South Africa	University of Pretoria	2007
64	Sichei, Moses	Kenya	University of Pretoria, KIPPRA	2004-2006
65	Solomon, David	South Africa	University of the Witwatersrand	2002-2010
66	Thompson, Kirsten	South Africa	University of Pretoria	2007-2008
67	Thompson, Samuel	United States	University of Florida	2002
68	Thuronyi, Victor	United States	International Monetary Fund	2002-2010
69	Vaillancourt, François	Canada	University of Montreal	2008
70	Van Heerden, Jan	South Africa	University of Pretoria	2002-2003, 2010
71	Van der Merwe, Ron	South Africa	South African Revenue Service	2002-2010
72	Van der Merwe, Trix	South Africa	University of South Africa	2002, 2004
73	Waerzeggers, Christophe	The Netherlands	Utrecht University	2006-2007
74	Wallace, Sally	United States	Georgia State University	2010
75	Zolt, Eric	United States	University California Los Angeles	2002-2007, 2009

Note: 75 instructors from 18 countries; 41 African instructors from 9 African countries.