

From SATI to ATI – A Brief History

Background

Since the early 1950s a number of African tax officials have been trained at the International Tax Program (the “ITP”) at Harvard Law School, located in Cambridge, Massachusetts in the United States. Over time a core cadre of well-trained, knowledgeable officials was established. However, by the late 1990s noticeably fewer officials from Africa participated in the ITP. Apart from the costs involved to attend a full-time program at Harvard, few African countries can afford losing the skills and expertise of a senior tax official attending a 9-month residential program. This led to various requests to develop an Institute tailored to the needs of African tax officials.

The Birth of SATI

The establishment of a tax institute in Africa came to fruition through the efforts of Professor Eric Zolt (Director of the ITP from 2001 to 2003). However, much of the credit and vision to achieve this must go to a former director of the ITP (1964 to 1989), Professor Oliver Oldman, who investigated developing such an institute on the African continent in the early 1970s.



Founding fathers of the ATI – Eric Zolt and Oliver Oldman

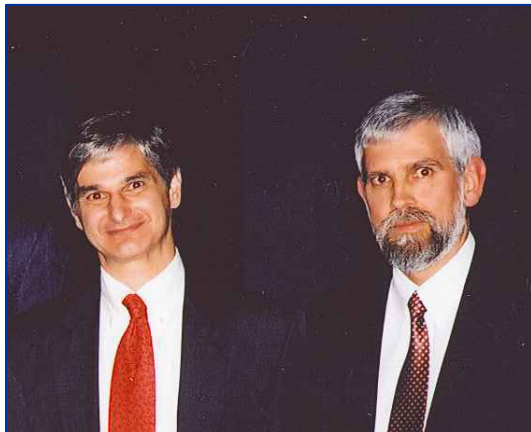
In March 2000 Professor Zolt visited southern Africa to explore the enthusiasm for and viability of an “African Tax Institute”. From initial and follow-up discussions, a strong consensus emerged among representatives of both the private and public sector about the need to improve the design and administration of the tax systems in countries in southern Africa and the need for cooperation and coordination among the respective countries. There was general consensus that major advances in the

areas of tax policy and tax administration were required to improve the environment for domestic and international trade and investment. Therefore, over a period of 15 months, the ITP worked with a loose consortium of individuals and organisations to try to develop an independent tax institute in southern Africa devoted to training and research.

After a survey of existing facilities and resources, as well as discussions with public sector officials and private sector representatives, it was eventually decided that a tax institute, focusing on southern Africa, would be hosted at the University of Pretoria. Although it was to be hosted at the University of Pretoria, the following institutions all played important roles in conceptualising the nature and scope of this Institute –

- The National Treasury (South Africa)
- South African Revenue Service
- University of South Africa
- University of the Witwatersrand
- Rand Afrikaans University
- United States Agency for International Development

The **Southern African Tax Institute (SATI)** was launched on Sunday **23 June 2002**, with the then Minister of Finance of South Africa, Mr Trevor Manuel, delivering the keynote address. Also present at this wonderful occasion were Professor Zolt and Professor Oldman – then aged 81.



Eric Zolt and Riël Franzsen



Ollie Oldman



Minister Trevor Manuel, Eric Zolt and Prof Calie Pistorius, Principal of the University of Pretoria

On Monday 24 June 2002 SATI commenced with its first capacity-building initiative. Over a period of 4 weeks SATI offered 5 modules in the first SATI Winter Program in Taxation.

Since the 2002 Winter Program in Taxation in 2002, SATI annually offered a Winter Program in Taxation – regularly adding new modules and attracting participation from as far afield as North-east and West Africa.



Although administratively located within the Department of Economics at the University of Pretoria since its inception in 2002, SATI – in essence – existed virtually.

The Transformation to ATI

With the expansion of its influence sphere and increasing popularity of its capacity-building initiatives as well as the conclusion of the joint-venture contract with the Lincoln Institute of Land Policy (based in Cambridge, Massachusetts, United States) in 2006, it became evident that the time had arrived to formally institutionalise SATI at the University of Pretoria. As a first important step in the process of institutionalisation within the University of Pretoria, and to give effect to the reality that participants in SATI programmes and research fellows also come from beyond the boundaries of Southern Africa, the decision was eventually taken to relaunch SATI as the **African Tax Institute (ATI)**.

Professor Riël Franzsen, who acted as SATI's Executive Director since 2002, thus resigned as Professor in Mercantile Law at the University of South Africa and accepted an appointment as the first, full-time Director of the ATI with effect from 1 July 2007.

To commemorate the institutionalisation of the ATI and to launch the new ATI brand, SATI organised a formal launch which coincided with the 2007 SATI Winter Program in Taxation. This function was held on Thursday **14 June 2007** in the SANLAM Auditorium at the University of Pretoria. The keynote speaker at the launch was Dr John Karimu, then Commissioner General: National Revenue Authority, Sierra Leone. Professor Franzsen gave a brief overview of the past, present and future of the ATI.



The SATI and ATI Logos



Dr John Karimu



UP Chorale performing at the Launch of the ATI on 14 June 2007

By the end of 2008 more than 1 000 individuals from 24 African countries have benefited from one or more of the wide range of modules, workshops or conferences offered by the ATI and SATI.