

Fakulteit Ekonomiese & Bestuurswetenskappe  
Faculty of Economic & Management Sciences

Department of Economics

**African Tax Institute**

# Taxation of Natural Resources

26-30 September 2011



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
YUNIBESITHI YA PRETORIA

Denkleiers • Leading Minds • Dikgopolo l̥sa Dihlalefi

**ATI**  
AFRICAN TAX  
INSTITUTE

Leading Minds

# Fiscal Regimes for Mining and Petroleum

This new ATI short course will be offered for the first time the week of **26-30 September 2011**.

## Issues to be covered include –

- Special characteristics as well as opportunities and challenges presented by the resource sector
- Fiscal objectives and introduction to relevant fiscal instruments
- Production sharing
- Royalties
- Income taxation
- International tax issues
- An additional progressive tax
- Value-added taxation and customs duties
- Fiscal stability
- State participation
- Evaluation of fiscal regimes
- Tax administration and revenue management
- Transparency and accountability

## Instructors

### Emil Sunley

Since retiring from the International Monetary Fund in 2006, **Emil Sunley** has advised governments and private clients on tax policy matters. While at the Fund, he served as an Assistant Director in the Fiscal Affairs Department and led missions to over 50 countries. He specialized in tax policy advice to transition countries, post-conflict countries, and countries with petroleum extraction or mining. Prior to joining the Fund in 1992, he was a tax partner at Deloitte & Touche (1981-92), served as the Deputy Assistant Secretary of the U.S. Treasury for Tax Policy (1977-81), and was a senior fellow in Economic Studies at the Brookings Institution (1975-77). He is a graduate of Amherst College and earned his PhD in economics at the University of Michigan.

### Charles McPherson

**Charles McPherson** has spent half of his career advising governments in developing countries on petroleum and mineral laws and tax policy, both at the World Bank and the International Monetary Fund. He retired from the Fiscal Affairs Department at the IMF last year, and from the World Bank, where he was Senior Petroleum Adviser, in 2007. Before joining the Bank and the IMF, Mr. McPherson held senior positions at two major oil companies in international negotiations and government agreements. He is a global faculty member of the Centre for Petroleum and Mineral Law and Policy at the University of Dundee, where he teaches an annual course in Extractive Industries Revenue Management. Mr. McPherson was a co-editor of the IMF's *Taxation of Petroleum and Minerals* and is currently involved in the preparation of an Extractive Industries Source Book at Dundee and a Natural Resource Charter based at Oxford. He is a graduate of McGill University, the London School of Economics and the University of Chicago where he earned a PhD in economics.

## Venue and Fee

Graduate Centre, Main Campus, University of Pretoria



The tuition fee is **US\$1,800 per participant**. This fee excludes transport and accommodation costs. These costs are the participant's own responsibility.

## Who should apply?

Although applications from prospective participants in the private sector will be considered, preference will be given to applicants in academia and from the public sector as this course has been designed to benefit and enhance the analytical and research skills of mid-level and senior level officials from Ministries of Finance and other relevant line ministries in African countries.

## Admission Requirements

Successful candidates will already have a **Bachelors degree** in Economics, Accounting or Law.

Candidates must submit brief personal resumes (containing information regarding their educational background, their level of applicable government experience) and compliance with the requirements as stated) with their application forms – see “How to apply” below.



## Language of Instruction

The course will be offered in **English only**.

## Funding and Visas

Note that the ATI cannot provide nor facilitate access to any funding that will cover any costs related to the participation in any ATI Programme. Applicants may wish to request financial assistance from their employers and/or donor agencies (e.g. the Department for International Development (DFID) or US Agency for International Development (USAID) or the United Nations Development Programme (UNDP)). Generally, early registration facilitates access to donor funding. The sponsoring Ministry, Revenue Authority, government entity or donor agency will also be responsible for transportation, health insurance, accommodation and subsistence expenses for its participants.

As successful non-South African students will only visit South Africa for period of 1 week, they need not apply for or expend the costs pertaining to a student visa and compulsory South African health insurance. Participants can enter South Africa on a visitor's visa appropriately endorsed (namely "to attend block-week sessions at the University of Pretoria").

## Accommodation

Please note that it is your responsibility to arrange for accommodation whilst you visit the University of Pretoria during the block-week sessions. However, we suggest that you contact the ATI for advise regarding hotel, guest house and/or university accommodation.

## How to apply

Please complete the attached provisional ATI application form and return it to the ATI by email ([ati@up.ac.za](mailto:ati@up.ac.za)) or fax (+27 12 420 4508) on or before **2 September 2011**. For further details please contact Claudia Bittencourt (ATI Programme Manager) by email ([Claudia.Bittencourt@up.ac.za](mailto:Claudia.Bittencourt@up.ac.za)) or telephone (+27 12 420 4553).

Also attach the following:

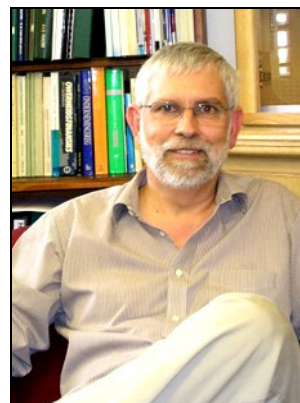
- A brief curriculum vitae (CV) which includes your contact details
- Contact details of your sponsor or details of your financial position if you are not sponsored by your employer or another entity

Formal applications for the Taxation of Natural Resources Short Course must be received by CE at UP by **16 September 2011**.

## Programme Director

### Prof Riël Franzsen

Prof Franzsen is the Director of the African Tax Institute. He holds BLC and LLB degrees from the University of Pretoria and obtained his doctorate in tax law from the University of Stellenbosch, South Africa. He has more than 20 years experience in teaching tax law and undertaking and facilitating tax-related research. He has published widely on especially property and land taxes and has acted as an advisor to the governments of various African countries, the People's Republic of China, Indonesia and the World Bank.



## PhD Programme Manager

### Ms Claudia Bittencourt

Ms Bittencourt is the Office and Programme Manager of the African Tax Institute.

Before that she has worked for IBM Brazil, Coventry Health Authority, and the Universities of Westminster and Bristol in the UK. She holds a Bachelor of Arts Honours degree in Languages (Portuguese and English) from the Pontifical Catholic University, Brazil.



### ATI VISION AND MISSION

The vision of the **African Tax 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 **ATI** is to –

- Build tax policy and tax administration capacity within the public sector
- Offer innovative and dynamic postgraduate programmes in tax policy, governance and 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 **ATI** strives for excellence in all its undertakings.

## ATI Faculty – 2002-2011

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**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 Estian Calitz**

Department of Economics  
University of Stellenbosch  
South Africa

**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

**Prof Pierre-Pascal Gendron**

Humber College  
Toronto  
Canada

**Mr Christophe Grandcolas**

Independent Consultant  
Paris  
France

**Mr Martin Grote**

International Monetary Fund  
Washington DC  
United States

**Dr Alain Joustin**

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  
Melbourne  
Australia

**Dr 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 Nara Monkam**

African Tax Institute  
University of Pretoria  
South Africa

**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  
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Pretoria  
South Africa

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International Monetary Fund  
Washington DC  
United States

**Mr Ron van der Merwe**

South African Revenue Service  
Pretoria  
South Africa

**Prof François Vaillancourt**

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University of Montreal  
Canada

**Dr Christophe Waerzeggers**

School of Law  
University of Utrecht  
The Netherlands

**Prof Sally Wallace**

Georgia State University  
Atlanta GA  
United States

**Prof Eric Zolt**

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

## 2011 ATI TAXATION OF NATURAL RESOURCES

### PROVISIONAL APPLICATION FORM (PLEASE SUBMIT NO LATER THAN 30 AUGUST 2011)

Kindly complete this form and return by e-mail or fax to:

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

**I AM INTERESTED TO REGISTER FOR:**

**MARK WITH A "X"**

Programme Name	Dates
Taxation of Natural Resources	26-30 September 2011

SURNAME (i.e. LAST NAME)	INITIALS	TITLE

PREFERRED FIRST NAME	ID NUMBER / PASSPORT NUMBER

HIGHEST ACADEMIC QUALIFICATION	INSTITUTION	YEAR COMPLETED

CURRENT EMPLOYER	JOB TITLE (E.G. DEPUTY COMMISSIONER)

CONTACT DETAILS		
Tel:	Fax:	Email:

YOUR POSTAL ADDRESS			
City:	Country:	Postal Code:	

CONTACT DETAILS OF INSTITUTION RESPONSIBLE FOR PAYMENT OF FEES	
Name:	Tel:
Fax:	Email:
Postal Address:	

ACCOMMODATION PREFERENCE (INDICATE WITH "X")			
Hotel 224	Other Hotel	Guest House	Self-Catering Room/Flat

For further details please contact: us at:	
Tel: 27 12 420 4553	Fax: +27 12 420 4508
E-mail: <a href="mailto:ati@up.ac.za">ati@up.ac.za</a>	<a href="http://www.ati.up.ac.za">http://www.ati.up.ac.za</a>

**NOTE:** Please submit all the requested documentation with this application form indicating your compliance with the prescribed minimum requirements. You will be notified by **9 September 2011** at the latest whether the ATI will support your application to register for this short course.