



TAX AND DEVELOPMENT SHORT COURSE (AFRICA)

ANNOUNCE

Monday 15th to Thursday 18th May 2017

Venue: Tanzania, Dar-es-Salaam

Closing date for application: 28th February 2017

This course offers an opportunity to get an understanding of the main issues in taxation in developing countries; and to share knowledge amongst practitioners and researchers. It is designed for a broad, non-technical audience of practitioners and policymakers interested in or working on tax revenue mobilisation.

Why taxation?

Taxation is widely recognised as a core issue in development both in its own right as a source of development finance and because of how it can contribute to sustainable development, democratic institutions and state building. It will be a central to financing the Sustainable Development Goals and donors already made a commitment to step up their efforts in this area under the Addis Tax Initiative. Despite this increasing policy attention, expertise on tax remains scattered.

Why choose this course?

The African Tax Administration Forum (ATAF) and the IDS-based International Centre for Tax and Development (ICTD) are leading centres of expertise on taxation and development, having worked for several years in this area and in close collaboration with an international network of experts and practitioners.

Expert trainers

The course has been developed and will be delivered by internationally recognised experts in the field of taxation, who offer a mix of excellent research and teaching records as well as extended practical experience in developing countries.

- Mick Moore (IDS/ICTD)
- Nara Monkam (ATAF)
- Tomas Balco (KIMEP University/ Ministry of Finance of the Slovak Republic)
- Giulia Mascagni (IDS/ICTD)
- TBD

Who should attend?

The course is aimed at a broad, non-technical audience and will include those interested in working on tax matters, or those who have recently started working on tax either marginally



or as a core part of their work; those who are active in the broad area of public economics and public finance or working on tax or related issues.

We welcome participants from a range of different sectors including academia, bilateral and multilateral donors, civil society, law and judiciary, media, private foundations and revenue authorities.

Course content and structure

The role of taxation in development

- Tax revenue bargaining, state building, government accountability, and the social contract between governments and citizens.
- Tax mix in developing countries, global trends in revenue mobilisation, main drivers and constraints to increasing revenues in developing countries.
- Interactions of taxation with international trade and industrial development, and other economic policies.

International taxation

- Taxation of multinational corporations in developing countries: transfer pricing, base erosion and profit shifting (BEPS), tax havens, fiscal incentives.
- Taxation in the extractive industries in natural resource-rich countries
- Current international tax processes led by the OECD: automatic exchange of information, inclusive framework, multilateral instruments, and the BEPS agenda. Participation of developing countries in the international tax landscape and global standard settings.

Sub-national taxation

- Local government financing: intergovernmental transfers, sharing formulas, and local taxation.
- What are the main political and economic constraints to local tax generation? Property taxation: country experiences, potential for local revenue generation, and main challenges.
- Experiences on successful (or not) local revenue generation from developing countries.

The experience of tax administrations (Country experiences)

- Key challenges faced by tax administrations in developing countries: capacity gaps, staff retention, adoption of IT systems, enforcement and compliance, decentralisation.



- Recent experiences in establishing and modernising revenue authorities
- Research to support policy in revenue administrations: how can researchers and practitioners work together to improve tax policy and administration in developing countries?

The course is structured around four full-day sessions that combine knowledge-sharing from tax experts with open discussions amongst participants. The typical day will include a taught session outlining the main issues and conceptual framework for the topic of the day to bring all participants up to speed and set the stage for the discussion.

A minimum of two trainers will always be available in each day to ensure that participants are offered more than just one point of view. The course is highly interactive and participants are asked to take an active role by sharing their experiences. Group discussions will focus on what these experiences mean in the broader context of taxation and development, which helps to consolidate theoretical learning with practical experience.

Entry requirements

The course is taught in English and to derive the maximum benefit from the course, participants should be proficient in English and able to follow and take an active part in course discussions. We do not require any previous knowledge of taxation, but current or perspective engagement in this area would allow participants to derive maximum benefit.

Cost of participation

- **250 USD**

Participants are invited to contact fmbuyamba@ataftax.org for more information about the fees and the mode of payment.

Includes: full board package to participants (Lunches and dinners) for the duration of the course (4 days).

Excludes: travel costs, accommodation and any other expenses (except dinner and lunches). Please note that places on the course are not guaranteed until full payment has been received.

Scholarships available

There are a limited number of scholarships available (cover travel costs and accommodation on full basis).

Please note that scholarships are assigned based on a highly competitive process, so if you can secure funding from your organisation you will have better chances of obtaining a place on the course.

How to apply: <http://bit.ly/2017TaxDev>



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Successful applicants will receive an invoice, followed by a confirmation of your place on the course and a letter to support your visa application (if required) **once we have received your payment for the course**. Please note that we cannot guarantee your place until full payment has been received.