

AFRICAN TAX RESEARCH NETWORK (ATRN)

8th Annual Congress

Contemporary Taxation Issues in Africa.

Johari Rotana Hotel, Dar es Salaam, Tanzania

29 – 31 August 2023

TUESDAY, 29 AUGUST 2023

08h00 – 09h00 (EAT)	REGISTRATION
WELCOMING ADDRESS	
	MASTER OF CEREMONIES
09h00 – 11h00 (EAT)	<p>OPENING REMARKS</p> <ul style="list-style-type: none"> • Mr Logan Wort – Executive Secretary – African Tax Administration Forum (ATAF) • Prof Annet Oguttu - Chairperson of the ATRN Advisory Board and Professor in the department of Taxation and in the African Tax Institute, University of Pretoria. • Mr Alphayo J. Kidata - Commissioner General, Tanzania Revenue Authority (TRA) • Hon Mr Hamad Hassan Chande - Deputy Minister of Finance and Planning <p>KEYNOTE ADDRESS Chief Guest</p> <ul style="list-style-type: none"> • Hon. Prof. Adolf F. Mkenda – Minister of Education, Science, and Technology of the Republic of Tanzania
11h00 – 11h30 (EAT)	GROUP PICTURE AND REFRESHMENT BREAK
11h30 – 13h30 (EAT)	<p>POLICY PLENARY SESSION 1: SEIZING THE OPPORTUNITY: AFRICA'S PATH TO HARNESSING AND PROFITING FROM GLOBAL TAX REFORMS</p> <p>As the global tax landscape undergoes significant reforms, Africa finds itself at a critical juncture to capitalize on these changes and put in place measures to protect its revenue base. In 2021, 130 countries and jurisdictions under the leadership of the Organisation for Economic Co-operation and Development (OECD) agreed to implement a global minimum corporate tax rate of 15% and prevent profit-shifting by multinationals. Although these reforms, known as the Two-Pillar Solution, are a major step forward in the fight against tax avoidance and evasion, they are not without challenges. For example while Africa fought for increased allocation of profits, from Pillar 1 (Amount A) the outcome is very minimal, and under Pillar 2-countries could</p>

	<p>possibly cede revenue to residence countries due to their incentive regimes. Furthermore, the Africa group at the United Nations (UN) proposed a UN Tax Convention whose aim is to foster a fair and effective international tax system that is inclusive. Against this background, in this session, experts will among others, answer and discuss the following questions:</p> <ul style="list-style-type: none"> • How can African countries maximise the benefits of global tax reforms under the Two-Pillar Solution? • What are the specific challenges African countries face in implementing and enforcing the new global tax rules, and how can these challenges be overcome? • How can Africa position itself to achieve equitable taxing rights in the proposed United Nations Tax Convention on international tax cooperation for a fair and effective international tax system? • How can an inclusive global rule-making process in taxation benefit African countries and address the current dominance of a few rich nations in shaping global tax policies? <p>Presentation: Mr Anthony Munanda - Senior Specialist - International Tax & Transfer Pricing at African Tax Administration Forum (ATAF)</p> <p>Chairperson: Prof Annet Oguttu - Chairperson of the ATRN Advisory Board and Professor in the department of Taxation and in the African Tax Institute, University of Pretoria.</p> <p>Panel Discussion</p> <ul style="list-style-type: none"> • Hon. Dr Aboubaker Nacanabo – Minister of Finance – Burkina Faso • Mr Logan Wort - Executive Secretary – African Tax Administration Forum (ATAF) • Prof Irma Mosquera Valderrama – Professor of Tax Governance & Jean Monnet Chair EU Tax Governance, Leiden Law School (Leiden University), Netherlands • Hon, Mr Hamad Hassan Chande - Deputy Minister of Finance and Planning <p>Q & A</p>		
<p>13h30 – 13h40 (EAT)</p>	<p>LAUNCH OF VOLUME 3 OF THE AMTJ</p> <p>Moderator: Ms Chenai Mukumba – ATRN Advisory Board Member and Executive Director, Tax Justice Network Africa (TJNA)</p>		
<p>13h40 – 14h30 (EAT)</p>	<p>LUNCH BREAK</p>		
<p>BREAKAWAY PARALLEL RESEARCH SESSIONS</p>			
<p>14h30 – 16h30 (EAT)</p>	<p>ROOM 1</p> <p>TAXATION OF HIGH-NET-WORTH INDIVIDUALS</p>	<p>ROOM 2</p> <p>THE ROLE OF TECHNOLOGY IN TAXATION</p>	<p>ROOM 3</p> <p>GLOBAL TAX REFORM FOR AFRICA</p>

	<p>Chairperson: Prof. Prof Fanie van Zyl - ATRN Advisory Board Member, and Professor of Mercantile Law, University of Pretoria</p>	<p>Chairperson: Prof Uwalomwa Uwuigbe – Editor in Chief – African Multidisciplinary Tax Journal (AMTJ) & Department of Accounting, College of Economics, Management and Information Systems, The University of Nizwa, The Sultanate of Oman</p>	<p>Chairperson: Mr Michael Marere - Lecturer at Institute of Tax Administration, Tanzania Revenue Authority (TRA)</p>
	<p>Presenter: Dr. Giovanni Occhiali Research Fellow, International Centre for Tax and Development (ICTD) Paper title: Taxing HNWIs in federal Nigeria: some considerations from Borno State.</p> <p>Presenter: Ms Théodette Boyayo Doctoral Student & State Attorney in Tax and Customs matters, Researcher at Liege University, Burundi Paper title: Church Elites' Perspectives on Taxation of High-Net-Worth Individuals in Burundi</p> <p>Presenter: Dr. Abiodun Adegboye Associate Professor, Obafemi Awolowo University Paper title: Tax Compliance in Sierra Leone: Entrenching Tax Culture for Domestic Revenue Mobilisation</p> <p>Presenter: Mr. Yaovi KOGBEDE Tax Manager, Togo Revenue Authority (OTR) Paper title: African tax administrations put to the test of broadening the tax base: towards the institutionalisation of personal taxation in Togo</p>	<p>Presenter: Dr. Adam Mambi Judge of the High Court of Tanzania Paper title: Emerging issues on cyber-taxation: policy and legal challenges</p> <p>Presenter: Mr. Simbarashe Hamudi Tax Partner, Baker Tilly Paper title: The making of mobile money tax in Zimbabwe.</p> <p>Presenter: Mr. Evidence James Lecturer - University of Zimbabwe Paper title: Taxing the digital economy: evaluating policy approaches to income tax on multinational companies in Zimbabwe</p> <p>Presenter: Mr. Ludovic Bernad Managing Director, Duniava Paper title: Digital Merchant Payments as a Medium of Tax Compliance</p>	<p>Presenter: Dr. Alex Kombat Assistant Commissioner Research & Policy Unit, Ghana Revenue Authority (GRA) Paper title: Taxation of e-commerce activities and revenue potential in Ghana</p> <p>Presenter: Mrs. Khodani Sengwane Lecturer, University of Pretoria Paper title: OECD Pillar One Amount A vs UN Article 12B: What is best for Africa?</p> <p>Presenter: Mrs. Joelle Traore International Tax Consultant, RyLordEs Consulting Paper title: The need to overhaul tax incentive policies in Africa</p> <p>Presenter: Mr. Alex Majachani Head of Tax, Alex F and Associates Paper title: A critical review of the efficacy of a Mutual Agreement Procedure ('map') as a tie breaker rule to resolve residence-residence conflict in African context</p>

<p>16h30 – 17h00 (EAT)</p>	<p>UPDATES FROM THE ATRN ADVISORY BOARD</p> <p>Moderator: Prof Annet Oguttu – Chairperson of the ATRN Advisory Board and Professor in the department of Taxation and in the African Tax Institute, University of Pretoria.</p> <ul style="list-style-type: none"> • Capacity Building and Skills Transfer Committee - Prof Nicaise Mede – Board member of the ATRN • Internationalisation, Collaboration and Partnerships Committee – Dr Aida Opoku-Mensah - ATRN Advisory Board Member, Managing Director Centric Digital Ltd and former Chief of Staff to the Executive Secretary & Special Advisor on SDGs at the United Nations Economic Commission for Africa (ECA).
<p>END OF DAY 1</p>	
<p>19h00 (EAT)</p>	<p>WELCOME COCKTAIL</p>

WEDNESDAY, 30 AUGUST 2023

<p>09h00 – 11h00 (EAT)</p>	<p>POLICY PLENARY SESSION 2: DECODING THE TAX PUZZLE FOR HIGH-NET-WORTH INDIVIDUALS IN AFRICA</p> <p>According to the Africa Wealth Report 2023, there are “138,000 High Net Worth Individuals (HNWI) with investable wealth of USD 1 million or more living in Africa, along with 328 centi-millionaires worth USD 100 million or more, and 23 US dollar billionaires”. As Africa experiences rapid economic growth and an increasing number of high-net-worth individuals emerge, it becomes crucial to examine the unique complexities that arise in taxing this specific segment of society. High-net-worth individuals possess substantial assets, engage in diverse investment strategies, and often have a global presence, leading to intricate tax considerations. This session aims to unravel the tax puzzle surrounding high-net-worth individuals in Africa, shedding light on key aspects such as wealth accumulation, asset management, and tax planning. It seeks to foster a comprehensive understanding of the existing frameworks, regulatory landscape, and best practices in effectively taxing this privileged group. During the session, experts and practitioners will delve into a range of topics to respond to issues such as:</p> <ul style="list-style-type: none"> • What are the unique complexities involved in taxing high-net-worth individuals in Africa, considering their substantial assets, diverse investment strategies, and global presence? • How can we effectively unravel the tax puzzle surrounding high-net-worth individuals in Africa, focusing on wealth accumulation, asset management, and tax planning? • What are the existing frameworks and regulatory landscapes governing the taxation of high-net-worth individuals in Africa, and what best practices can be adopted to ensure effective taxation of this privileged group? • What challenges arise in identifying, valuing, and properly assessing the wealth of high-net-worth individuals in Africa, and how can these challenges be addressed? <p>Presentation: Ms Sarah Chelangat - Commissioner Domestic Taxes, Uganda Revenue Authority (URA)</p> <p>Chairperson: Ms Mary Baine – Deputy Executive Secretary and Head Member Services and Domestic Resource Mobilisation (MS & DRM)</p>
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	<p>Panel Discussion</p> <ul style="list-style-type: none"> • Dr Giovanni Occhiali – Editor – African Multidisciplinary Tax Journal (AMTJ) and Research Fellow, International Centre for Tax and Development (ICTD), Institute of Development Studies (IDS) and University of Sussex • Mr Emmanuel Masalu - Deputy Rector- Planning, Finance and Administration – Institute of Tax Administration, Tanzania Revenue Authority (TRA) • Mr Ronald Waiswa – Senior Specialist – Applied Research, African Tax Administration Forum (ATAF) <p>Q & A</p>		
11h00 – 11h10 (EAT)	<p>LAUNCH OF THE AFRICAN TAX OUTLOOK – 2022 EDITION Moderator: Ms Mary Baine – Deputy Executive Secretary and Head Member Services and Domestic Resource Mobilisation (MS & DRM)</p>		
11h10 – 11h30 (EAT)	REFRESHMENT BREAK		
BREAKAWAY PARALLEL RESEARCH SESSIONS			
11h30 – 13h30 (EAT)	<p>ROOM 1 PROMOTING SUSTAINABLE DEVELOPMENT IN AFRICA THROUGH TAXATION <i>Chairperson: Dr. Nassoro Hussein, Lecturer – Department of Economic and Tax Management</i></p>	<p>ROOM 2 THE ROLE OF TECHNOLOGY IN TAXATION <i>Chairperson: Dr Zahor Talib, Lecturer in Taxation, Institute of Finance Management (IFM)</i></p>	<p>ROOM 3 OTHER TAXATION ISSUES <i>Chairperson: Mr Ryoba Mzalendo - Assistant Lecturer at Institute of Tax Administration, Tanzania Revenue Authority (TRA)</i></p>
	<p>Presenter: Mr. Wili SAMARA <i>Chef Section Budget, Togo Revenue Authority (OTR)</i> Paper title: Impact of Human Capital on Tax Revenue Performance in Togo</p> <p>Presenter: Dr. Symphorien ZOGBASSE <i>Researcher, Public Economics Laboratory</i> Paper title: Poverty effect and inequality of indirect tax in Benin</p> <p>Presenter : Dr Abel Gwaindepi <i>Researcher Danish Institute of International Studies and Stellenbosch University</i></p>	<p>Presenter: Mr. Francis Nyonzo <i>Programs Officer, Jamii Forums</i> Paper title: Assessing Tanzanians' Practical Reaction to Mobile Money Transaction Levy Implementation</p> <p>Presenter: Mr. Bekeyi SOGOYOU <i>Head of Division, Togo Revenue Authority (OTR)</i> Paper title: VAT and the digitisation of the economy</p> <p>Presenter: Ms. Beryl Otieno <i>Officer, Kenya Revenue Authority (KRA)</i></p>	<p>Presenter : Prof. Ada Jansen <i>Professor, Stellenbosch University</i> Paper title: What Makes the Geese Hiss? Some Factors Affecting the Willingness to Pay Taxes in South Africa</p> <p>Presenter: Mr. Ian Mufana <i>Economist, Zambia Revenue Authority (ZRA)</i> Paper title: Assessing the impact of an intervention to withhold value-added tax in Zambia</p> <p>Presenter: Mrs. Carolina Meyer <i>Lecturer, University of Pretoria</i></p>

	<p>Paper title: Taxation in the context of high informality in Sub-Saharan Africa</p> <p>Presenter : Ms. Mercy Nyamai <i>Customer Service Advisor, Kenya Revenue Authority (KRA)</i></p> <p>Paper title: Taxation and illicit financial flows Taxation and illicit financial flows in Kenya: The implication on tax revenue mobilisation.</p>	<p>Paper title: The Role of Technology in Taxation</p> <p>Présenter : Mr. Nassibou Bassongui <i>Research Assistant, University of Abomey-Calavi</i></p> <p>Paper Title : Do reforms in automation reduce tax compliance costs in Africa ? A staggered double-difference approach,</p> <p>Presenter: Dr. Katamantou WOENAGNON <i>Tax returns manager, Togo Revenue Authority (OTR)</i></p> <p>Paper title: Does the Quality of ICT affect Tax Revenue Collection in Africa?</p>	<p>Paper title: When Tax Legislation Conflicts with other Legislation: Some Proposals</p> <p>Presenter: Mr. Courage Asabagna <i>Lecturer University of Ghana School of Law</i></p> <p>Paper title: Towards a Progressive Tax System for Persons Living with Disability in Ghana: Lessons from the 'Abled'</p> <p>Presenter: Mr. Khumbolane Chavula <i>Research Analyst, Malawi Revenue Authority (MRA)</i></p> <p>Paper title: The Effects of Exchange Rate Dynamics on Tax Revenues Collection: Evidence from Malawi</p>
<p>13h30 – 14h30 (EAT)</p>	<p>LUNCH BREAK</p>		
<p>BREAKAWAY PARALLEL RESEARCH SESSIONS</p>			
<p>14h30 – 16h30 (EAT)</p>	<p>ROOM 1 EMERGING ISSUES IN TAXATION</p> <p>Chairperson: Dr Duncan Ouma <i>Country Economist African Development Bank Group (AfDB),</i></p>	<p>ROOM 2 TAXATION OF THE EXTRACTIVE SECTOR</p> <p>Chairperson: Dr Hasina Jean Aimé RASOLONJATOVO, <i>Director of Finance African and Malagasy Council for Higher Education (C.A.M.E.S)</i></p>	<p>ROOM 3 EMERGING ISSUES IN TAXATION</p> <p>Chairperson: Dr Samantha Naicker, <i>Specialist Macroeconomic Research, South African Revenue Service (SARS)</i></p>
	<p>Presenter: Mr Alhasan Usman <i>Tax Administrator, Federal Inland Revenue Service</i></p> <p>Paper title: Determinants of Implicit Tax in Kaduna State Nigeria</p> <p>Presenter: Dr. Paulin Akouété BATE <i>Strategic Planning Officer, Togo Revenue Authority (OTR)</i></p> <p>Paper title: Does taxation promote industrial development in Africa?</p>	<p>Presenter : Mr. Gbati WAGBE <i>Head – Monitoring and Evaluation – Togo Revenue Authority (OTR)</i></p> <p>Paper title: Analysis of the Taxation of Mining Industries in Togo</p> <p>Presenter : Mr. Isaac Amedanou <i>PhD Student, CERDI</i></p> <p>Paper title: Is the government effectiveness really costly in the mining rent sharing?</p> <p>Présenter : Mr. KALO ACHILLE SANOU</p>	<p>Presenter: Mr. Cyrus Mutuku Mutuku <i>Manager Research & Business Analysis, Kenya Revenue Authority (KRA)</i></p> <p>Paper title: Comparative Analysis on The Implementation of Minimum Tax</p> <p>Presenter : Mr Idriss Linge <i>Communications officer, Tax Justice Network (TJN)</i></p> <p>Paper title: Effective beneficial ownership transparency in Africa</p> <p>Presenter: Ms. MANESHA JEETUN</p>

	<p>Presenter: Dr. Bruno Rodolfo <i>Manager of the Intergrated State Revenue Collection System, Mozambique Revenue Authority</i></p> <p>Paper title : The Impact of Artificial Intelligence on Taxation : Challenges and Opportunities</p> <p>Presenter : Mr. Munatswi Nengeze <i>Training Officer, Zimbabwe Revenue Authority (ZIMRA)</i></p> <p>Paper title: Developing Compliance Improvement plans to improve tax compliance through compliance risk management. A Case Study of ZIMRA</p> <p>Presenter: Mr. Passouki Adoki <i>Head of Tax Operations Division, Togo Revenue Authority (OTR)</i></p> <p>Paper title: VAT and economic development in WAEMU countries</p>	<p><i>PhD candidate Clermont Auvergne University</i></p> <p>Paper title: Institutions and Average Effective Tax Rate in African gold-producing countries: An overview from the PSTR model</p> <p>Presenter: Mr. Khan Teyim Pila <i>Policy Analyst, Directorate General of Taxation, Cameroon</i></p> <p>Paper title: Is Africa Ready for Carbon Taxation?</p>	<p><i>Tax Officer, Mauritius Revenue Authority (MRA)</i></p> <p>Paper title: Understanding the crypto-market and the inclination towards the use of cryptocurrency in an attempt to boost tax revenue and create a conducive environment for tax compliance by cryptocurrency users in the Modern Africa in an era of digitalization.</p> <p>Presenter : Mr. Mamadou NGOM <i>Lecturer, FASEG</i></p> <p>Paper title: VAT: a tax that is not doing well in Senegal</p>
<p>16h30 – 17h00 (EAT)</p>	<p>UPDATES FROM THE ATRN ADVISORY BOARD</p> <p>Moderator: Prof Annet Oguttu – Chairperson of the ATRN Advisory Board and Professor in the department of Taxation and in the African Tax Institute, University of Pretoria.</p> <ul style="list-style-type: none"> Academic Ethics and Integrity Committee - Prof Fanie van Zyl - ATRN Advisory Board Member, and Professor of Mercantile Law, University of Pretoria 		
<p>END OF DAY 2</p>			

THURSDAY, 31 AUGUST 2023

POLICY DIALOGUE 3: UNLEASHING THE WEALTH WITHIN: HARNESSING AFRICA'S NATURAL RESOURCES THROUGH EFFECTIVE TAXATION

Africa is endowed with abundant natural resources that can serve as a catalyst for economic growth and development. To fully realise the benefits of these resources, it is crucial to implement effective taxation policies that promote transparency, accountability, and fair revenue distribution. By levying appropriate taxes on extractive industries, governments can generate substantial revenues that can be invested in vital sectors such as education, healthcare, infrastructure, and social welfare programs. Africa's resource sector presents unique challenges in tax governance, revenue generation, and sustainable development. The extraction of minerals, oil, and gas also raises critical questions regarding fair taxation, transparency, and the equitable distribution of resource wealth.

This session aims to delve into the multifaceted tax challenges encountered in Africa's resource sector, providing a platform for experts, policymakers, and industry professionals to engage in discussions which have significant implications on revenue mobilisation. Participants will examine the intricacies of tax regimes, legal frameworks, and international tax considerations specific to the extractive industry. Key areas of focus during the session will include taxation of resource extraction activities, transfer pricing, royalty regimes, and fiscal incentives. Some of the questions to be discussed include:

09h00 – 11h00 (EAT)

- What are the unique tax governance challenges faced by African countries in the resource sector, and how can they be effectively addressed?
- How can African nations optimise revenue generation from the extraction of minerals, oil, and gas while ensuring fair taxation and transparency in the resource sector?
- What are the key considerations in developing tax regimes and legal frameworks specific to the extractive industry in Africa, and how can they be designed to promote sustainable development?
- How can royalty regimes be effectively structured to strike a balance between incentivizing resource extraction and capturing a fair share of revenue for African countries?

Presentation: Dr Ezera Madzivanyika – Manager, Applied Research, African Tax Administration Forum (ATAF)

Chairperson: Mr. Venance Bahati – Chief Executive Officer – State Mining Corporation, Tanzania

Panel Discussion:

- **Mr Flavio Jane** - Specialised Auditor and Inspection Division for Extractive Industry, Mozambique Revenue Authority
- **Ms Viola Tarus** – Policy Advisor - Tax and Extractives – Intergovernmental Forum on Mining, Minerals, Metals, and Sustainable Development (IGF)
- **Dr Amos Ibrahim** – Economics Lecturer – Institute of Tax Administration, Tanzania Revenue Authority (TRA)
- **Mr Ibrahim Brima Swarray** – Commissioner General, National Revenue Authority (NRA), Sierra Leone

	Q & A
11h00 – 11h30 (EAT)	REFRESHMENT BREAK
11h30 – 11h45 (EAT)	LAUNCH OF THE ENVIRONMENTAL FISCAL REFORMS HANDBOOK <ul style="list-style-type: none"> • Moderator: Prof Fanie van Zyl - ATRN Advisory Board Member, and Professor of Mercantile Law, University of Pretoria
11h45 – 13h45 (EAT)	<p>POLICY DIALOGUE 4: TECHNOLOGY AND REVENUE MOBILISATION IN AFRICA: PROGRESS, PROSPECTS, AND LIMITATIONS</p> <p>The rapid advancement of technology in Africa has brought about significant opportunities for revenue mobilisation and economic growth. This session aims to explore the intersection of technology and revenue generation in Africa, discussing the progress made, the prospects for further advancements, and the limitations that need to be addressed. Africa has witnessed a digital revolution, with the widespread adoption of mobile phones, internet connectivity, and digital platforms. According to the World Bank Development Indicators, as of 2021, over a quarter of Africa’s population has access to the internet and it is estimated that by 2030, about two thirds of the African population will be internet users. These technological advancements have transformed various sectors, including finance, e-commerce, and telecommunications, creating new avenues for revenue mobilisation. Mobile payment systems, for instance, have revolutionised financial inclusion and enabled governments to leverage digital platforms for tax collection and revenue administration.</p> <p>This session will delve into the progress achieved in leveraging technology for revenue mobilization in Africa. It will highlight successful case studies of countries that have effectively utilised digital solutions to enhance tax compliance, streamline revenue collection processes, and curb illicit financial flows. However, alongside the progress, there are also limitations and challenges that need to be addressed. The digital divide remains a significant concern, as access to technology and internet connectivity varies across the continent.</p> <p>Key areas of focus during this session will include exploring innovative digital tax solutions, building partnerships between governments and technology companies, addressing regulatory and policy frameworks to facilitate technology adoption, and ensuring inclusivity in digital revenue mobilisation efforts. Some of the questions to be discussed include:</p> <ul style="list-style-type: none"> • What progress has Africa made in leveraging technology for revenue mobilisation, and what are the success stories? • What are the prospects and potential for further advancements in technology-driven revenue generation in Africa? • What limitations and challenges need to be addressed to fully realise the potential of technology in revenue mobilisation? • How can governments and technology companies collaborate to develop innovative digital tax solutions and promote fiscal transparency? <p>Presentation: Dr Philip M. Kargbo - Senior Director of Monitoring, Research and Planning –National Revenue Authority, Sierra Leone</p> <p>Chairperson: Dr Aida Opoku-Mensah - ATRN Advisory Board Member, Managing Director Centric Digital Ltd and former Chief of Staff to the Executive Secretary & Special Advisor on SDGs at the United Nations Economic Commission for Africa (ECA).</p> <p>Panel Discussion:</p> <ul style="list-style-type: none"> • Mr Samuel Toyota - Senior Vice President Business Development - Africa – Webb Fontaine

	<ul style="list-style-type: none"> • Mr Khauhelo Mawana – Programme Management Officer – UNCTAD, Customs Regional Support Centre (CRSC) • Ms Evelynne Change – Chief Governance Officer and ATAF Task Team Leader – African Development Bank (AfDB) • Hon. Dr Adam J. Mambi - Judge of the High Court of Tanzania, Expert on ICTs/Cybersecurity, Policy, Legal & Regulatory issues on e-taxation, e-administration of Taxation, Tax Law, e-commerce, cybercrimes, data protection & digital evidence. <p>Q & A</p>
13h45 – 14h45 (EAT)	LUNCH BREAK
	RECOGNITION CEREMONY AND AWARDS
14h45 – 16h00 (EAT)	Moderator: Dr Fred Mugambi – Deputy Chairperson of the ATRN Advisory Board & Commissioner Kenya School of Revenue Administration (KESRA), Kenya Revenue Authority (KRA)
16h00– 16h30 (EAT)	<p>CLOSING SESSION</p> <ul style="list-style-type: none"> • Mr Logan Wort – Executive Secretary – ATAF • Mr. Alphayo J. Kidata - Commissioner General, Tanzania Revenue Authority (TRA)
END OF DAY 3	
GALA DINNER	