AFRICAN TAX ADMINISTRATION FORUM
FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE

RRA
RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

11th ATAF | ATRN ANNUAL CONGRESS

Contemporary Taxation Issues in Africa

22-24 Sept 2026

Kigali Convention Center, **Kigali, Rwanda**

PROGRAMME

Day 1 – Tuesday, 22 September 2026

THE CONTEXT: Understanding the Forces Reshaping African Taxation

Time	Session
07h00 – 09h00	**Registration**
09h00 – 09h30	**OPENING SESSION** Welcome Remarks Keynote Address by the Guest of Honour
09h30 – 09h45	**Group Photo**
10:00 – 10:15	**Special Address**
10:15 – 11:30	**PLENARY SESSION 1** **SHAPING FISCAL POLICY AMIDST GLOBAL FRAGMENTATION AND THE DECLINE OF AID** The global economy has become increasingly fragmented, marked by rising geopolitical tensions, expanding trade restrictions, and weakened multilateral cooperation. Official development assistance to Africa has stagnated and, in real terms, declined sharply with OECD projections indicating a cumulative fall of over 25 per cent across 2024–2025. The FfD4 Compromiso de Sevilla has affirmed that domestic resource mobilisation is the only sustainable pathway for financing development in Africa. This session examines the pivotal role of tax research in navigating this transition: providing the empirical evidence needed to design efficient, equitable tax systems, optimise revenues, and build fiscal resilience in a world where Africa can rely less on external support and must rely more on the quality of its own fiscal institutions. **Presentation:** **Moderator:** **Panel Discussion** **Q & A**

11h30 – 13h00	**PLENARY SESSION 2** **JUDICIAL INTERPRETATION, TAX DISPUTES, AND FISCAL CERTAINTY IN AFRICAN TAX SYSTEMS** The credibility of any tax system rests ultimately on the quality, consistency, and predictability of its legal interpretation. As African tax laws grow more complex encompassing transfer pricing, anti-avoidance doctrines, digital taxation, and cross-border service rules shaped by the evolving UN Tax Convention the judiciary's role in adjudicating disputes and providing fiscal certainty becomes increasingly critical. This session examines how judicial interpretation shapes compliance behaviour, investor confidence, and the balance between revenue protection and taxpayer rights. It also highlights the symbiotic relationship between tax research and judicial reasoning: robust empirical evidence, comparative jurisprudence, and policy context enable courts to produce judgments that are not only legally sound but economically coherent. **Presentation:** **Moderator:**. **Panel Discussion** **Q & A**
13h00 – 14h00	**Lunch Break**
14h00 – 17h00	**PARALLEL RESEARCH PAPER PRESENTATIONS** Room 1: Papers 1–4 | Room 2: Papers 5–8 | Room 3: Papers 9–12 (20 min presentation + 20 min discussion per paper)
END OF DAY 1	

Day 2 – Wednesday, 23 September 2026

THE INSTRUMENTS: Strengthening the Systems and Institutions That Deliver Results

Time	Session
09h00 – 10h30	**PLENARY SESSION 3: AI, AUTOMATION AND THE FUTURE OF TAX ADMINISTRATION IN AFRICA** Artificial intelligence (AI) and automation are no longer aspirational concepts for African tax systems, they are operational realities. Revenue authorities across the continent are deploying machine learning for taxpayer risk profiling, automated systems for return processing and assessment, natural language processing for document analysis, and predictive analytics for compliance management. Digital payment platforms and electronic invoicing systems are generating unprecedented volumes of transactional data that, if harnessed effectively, could fundamentally reshape how African governments identify, assess, and collect tax. Yet this transformation is unfolding faster than the governance frameworks that should guide it. Critical questions remain unanswered: Who owns the algorithms that determine which taxpayers are audited? What safeguards exist against bias embedded in training data that reflects historical enforcement patterns? How should taxpayer rights including the right to explanation, the right to contest automated decisions, and the right to data privacy be protected in an era of algorithmic administration? And at a strategic level, are African revenue authorities building sovereign technological capacity, or are they becoming dependent on proprietary platforms whose logic they do not control and whose data resides outside their jurisdictions? This session brings together tax administration leaders, technology specialists, data governance experts, and researchers to examine the full spectrum of AI's impact on African tax systems. It moves beyond the efficiency narrative to interrogate the governance, equity, and sovereignty dimensions of AI-enabled tax administration. The session will explore how administrations at different stages of digital maturity can adopt AI responsibly, how legal and regulatory frameworks must evolve to accommodate automated decision-making in tax, and how research can provide the evidence base for technology strategies that are both effective and accountable. **Presentations:** **Moderator:** **Panel Discussion** **Q & A**

10h30 – 11h30	**Health Break and Poster Paper Session**
11h30 – 13h30	**PARALLEL RESEARCH PAPER PRESENTATIONS** Room 1: Papers 13–16 | Room 2: Papers 17–20 | Room 3: Papers 21–24 (20 min presentation + 20 min discussion per paper)
13h30 – 14h30	**Lunch Break**
14h30 – 17h30	**PARALLEL RESEARCH PAPER PRESENTATIONS** Room 1: Papers 25–28 | Room 2: Papers 29–32 | Room 3: Papers 33–36 (20 min presentation + 20 min discussion per paper)
17h30	**End of Day 2**

Day 3 – Thursday, 24 September 2026

THE KNOWLEDGE ECOSYSTEM: Building the Evidence Base for Enhanced Tax Systems

Time	Session
09h00 – 10h00	**PLENARY SESSION 4** **TAX INCENTIVES AND EXPENDITURE: FROM FISCAL DRAIN TO STRATEGIC GOVERNANCE** Governments across Africa forgo substantial tax revenue each year through tax holidays, exemptions, reduced rates, investment allowances, export processing zone regimes, and other preferential tax treatments. Estimates suggest that tax expenditures in many African countries amount to between 2 and 6 per cent of GDP, resources that, if better governed, could significantly close the continent's development financing gap. Yet the vast majority of these tax expenditures remain untracked, unevaluated, and underreported, persisting without clear evidence of whether they achieve their stated objectives of attracting investment, promoting industrialisation, or creating employment. The Compromiso de Sevilla explicitly calls for 'enhanced oversight and management of tax expenditures', and the FfD4 Sevilla Platform for Action saw the launch of a new global Coalition on Tax Expenditures Reform. For Africa, where the competition for foreign direct investment has historically driven a race to the bottom in tax incentive offerings, this moment represents an opportunity to shift from a paradigm of incentive proliferation to one of strategic governance. This session examines the full lifecycle of tax incentives and expenditures in Africa: the political economy of how they are designed and granted, the role of revenue authorities in incentive registration, compliance monitoring, and tax expenditure reporting, the institutional and legal frameworks required for effective oversight, and the evidence base or lack thereof on which their continuation is justified. It draws on emerging research and country experiences to explore how African governments can rationalise ineffective incentives, strengthen transparency, and ensure that preferential tax treatments serve genuine development objectives rather than eroding the fiscal base. Critically, the session also addresses the interaction between tax incentives and international tax reforms, including the implications of Pillar Two's global minimum tax for the viability of tax-holiday-based investment promotion strategies, and how the UN Tax Convention's provisions on harmful tax practices may reshape the incentive landscape for African countries

	Presentations: **Moderator:** **Panel Discussion** **Q & A**
10h00 – 10h45	**PLENARY SESSION 5** **TAX DATA, KNOWLEDGE PLATFORMS, AND REVENUE PERFORMANCE IN AFRICA** **Launch of the African Tax Outlook (ATO); Volume 6 of the AMTJ & ATAF-RRA AWITN Gender Study** Rigorous tax research and informed policy dialogue depend on the availability of reliable, comparable, and accessible data. This session presents ATAF's core knowledge platforms that underpin the continent's tax research infrastructure: the African Tax Outlook (ATO) and the Regional and Country Tax Outlooks, which provide essential analytical support for revenue performance assessment; the African Multidisciplinary Tax Journal (AMTJ), now a Scopus-indexed publication that elevates the quality and global visibility of African tax scholarship; the Tax Administration Library (TAL); and the ATRN itself. The session will also feature the official launch of the latest edition of the African Tax Outlook, Volume 6 of the AMTJ, and the ATAF–RRA AWITN Gender Study, which contributes to the growing discourse on gender-responsive taxation and the implications of tax policy and administration on equity and inclusion in African tax systems. Against the backdrop of persistent data constraints including institutional fragmentation, limited access to administrative records, and comparability challenges across jurisdictions the session invites participants to engage critically with the question of how Africa's tax data ecosystem can be strengthened to meet the demands of the current policy moment.
10h45 – 11h15	**Health Break and Poster Paper Session**
11h15 – 13h15	**PARALLEL MASTERCLASSES** Masterclass 1 | Masterclass 2 | Masterclass 3 (Topics to be confirmed in the final programme)
13h15 – 14h15	**Lunch Break**

14h15 – 16h15	**PLENARY SESSION 6** **SETTING THE AFRICAN TAX RESEARCH AGENDA: PRIORITIES FOR AFRICA POST FFD4** This session departs from the traditional format of showcasing completed university research. Instead, it is designed as a forward-looking, agenda-setting dialogue that asks a fundamental question: what should African tax scholars be researching, and why does it matter now? The session recognises that while African universities and research institutions have made significant strides in tax scholarship, much of the continent's research agenda has historically been reactive, responding to externally defined frameworks, methodologies, and data availability rather than to Africa's own strategic priorities. At a moment when the continent is asserting leadership in global tax governance (through the UN Tax Convention), operationalising ambitious domestic revenue targets, and confronting transformative technological change, the research agenda must be deliberately recalibrated. This session aims to incept ideas in participants' minds about the areas of priority and the reasoning behind them. It invites senior scholars, emerging researchers, civil society, tax administrators, and policymakers to collectively map the knowledge frontiers that African tax research must advance. Among the priority domains to be explored: • The revenue and equity implications of AI and algorithmic decision-making in tax administration • Empirical frameworks for evaluating tax expenditure effectiveness under African conditions • The political economy of tax reform: why technically sound reforms fail and what research can do about it • Gender-responsive tax research: moving beyond incidence analysis to systemic design • Taxation of the informal economy: from enforcement paradigms to inclusion strategies • Climate taxation and just transition: designing fiscal instruments for Africa's energy context • The legal and economic implications of the UN Tax Convention for African treaty networks • Building Africa's tax microdata infrastructure: administrative records, taxpayer surveys, and open data • Tax morale, trust, and the social contract in low-capacity states The session will also address the institutional conditions for a vibrant research ecosystem: how universities can deepen partnerships with revenue authorities to access data and ground research in practice; how funding models can be redesigned to support sustained, programmatic research rather than one-off projects; and how the ATRN and the AMTJ can serve as anchoring institutions for a new generation of African tax scholars. **Presentation:** **Moderator:** **Panel Discussion**

	CLOSING SESSION CONGRESS PROCEEDINGS AND SYNTHESIS CLOSING REMARKS
16h45	**End of Congress**