



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 - 09h20	OPENING SESSION Welcome Remarks • Ms. Mary Baine – Executive Secretary, ATAF • Prof Annet Oguttu – Chairperson of the ATRN Advisory Board & Director, African Tax Institute (ATI), University of Pretoria • Mr Ronald Niwenshuti – Commissioner General of the Rwanda Revenue Authority (RRA)
09h20 - 09h40	Official Opening Address by the Guest of Honour Mr Yusuf Murangwa – Minister of Finance and Economic Planning - Rwanda
09h40 - 10h00	Group Photograph
10h00 - 10h20	Keynote Address Mr Ramy Mohamed Youssef – Deputy Minister of Finance, Egypt & Chairperson, High-Level Intergovernmental Negotiating Committee (INC) on UN Framework Convention on International Tax Cooperation
10h20 - 11h30	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: Dr Eric Ogunleye – Director, African Development Institute AfDB (TBC) Moderator: Ms. Mary Baine – Executive Secretary, ATAF

	Panel Discussion • Mr Godfrey Kabera – Minister of State for National Treasury, Rwanda • Mr Ramy Mohamed Youssef – Deputy Minister of Finance, Egypt & Chairperson, High-Level Intergovernmental Negotiating Committee (INC) on UN Framework Convention on International Tax Cooperation • Mr Ronald Niwenshuti – Commissioner General of the Rwanda Revenue Authority (RRA) • Prof Annet Oguttu – Chairperson of the ATRN Advisory Board, Professor of Tax Law & Director – African Tax Institute (ATI), University of Pretoria Q & A
11h30 - 13h00	PLENARY SESSION 2 JUDICIAL INTERPRETATION, TAX DISPUTES, AND FISCAL CERTAINTY IN AFRICAN TAX SYSTEMS <i>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.</i> Presentation: Professor Abiola Sanni, SAN – Dean of the Faculty of Law at the University of Lagos Moderator: Prof Thabo Legwaila – Professor of Tax Law at the University of the Witwatersrand and an Advocate of the High Court of South Africa. Panel Discussion • Judge Nelisa Phiwokazi Mali – Judge of the Gauteng High Court, South Africa • Ms. Crystal Kabajwara – Chairperson, Tax Appeal Tribunal (TAT) of Uganda • Mr. Erastus Vincent Mtui – CEO and Head of the Tax Ombudsman Service of Tanzania (TOST) • Dr. John C. Nwabueze – Chief Executive Officer-Office of the Tax Ombud - Nigeria Q & A
13h00 - 14h00	Lunch Break
14h00 - 17h00	PARALLEL RESEARCH PAPER PRESENTATIONS

ROOM 1 — DIGITALISATION & TAX ADMINISTRATION

Session Moderator: Professor Philip O. Alege

Covenant University - Nigeria & Member of Nigerian Association of Macroeconomic Modellers

1. Mr. Daniel Okuku Zalo

Officer, Kenya Revenue Authority — Kenya
Mandatory Electronic Invoicing and the Architecture of Tax Compliance in Africa: Evidence from Kenya's eTIMS Reform

(30 min per paper)

2. Dr. Isaac Amedanou

Research Fellow, University Clermont Auvergne — France

Fiscal Implications of Technology and Innovation Adoption in Africa

(30 min per paper)

3. Mr. Jeremiah Makumba

Project Manager, Domestic Taxes Division, Zimbabwe Revenue Authority — Zimbabwe

Bridging the Technical Divide: A Positive ICT Framework for AEOI in African Tax Administrations

(30 min per paper)

4. Mr. Cyrus Mutuku

Manager, Research & Business Analytics, Kenya Revenue Authority — Kenya

Machine Learning for Tax Compliance Risk Management: Evidence from Corporate Tax Returns for Kenya

(30 min per paper)

5. Dr. Gift Mupunga

ROOM 2 — TAX COMPLIANCE & TAXPAYER BEHAVIOUR

Session Moderator: Professor Uwalomwa Uwuigbe

Editor in Chief, African Multidisciplinary Tax Journal (AMTJ) & Professor at University of Nizwa, Oman

1. Mrs. Ritisha Sookun

Officer, Mauritius Revenue Authority — Mauritius

Taxpayer Behaviour, Compliance Psychology and Behavioural Nudges

(30 min per paper)

2. Mr. Pacifique Ngabo

Professional in Charge of Research and Policy Analysis, Rwanda Revenue Authority — Rwanda

Impact Analysis of Compliance Certification at Customs in Rwanda

(30 min per paper)

3. Mr. Naphtal Hakizimana

Acting Supervisor, Research and Policy Analysis, Rwanda Revenue Authority — Rwanda

Dynamic Effects of Risk-Based Tax Audits: Evidence from Rwanda

(30 min per paper)

4. Dr. Adedeji Peter Adeniran

Director of Research, Centre for the Study of the Economies of Africa — Nigeria

From Shadows to Strategy: Qualitative Insights from High-Net Worth Individuals and their Tax Advisors in Nigeria

(30 min per paper)

ROOM 3 — INTERNATIONAL TAXATION, TRANSFER PRICING & BEPS

Session Moderator: Professor Liezel Tredoux – Professor of Mercantile Law – University of South Africa (UNISA)

1. Prof. Thabo Legwaila

Professor, University of the Witwatersrand — South Africa

Transfer Pricing Trends in African Courts Between 2020 and 2026

(30 min per paper)

2. Prof. Jukka Pirttilä

Professor, University of Helsinki — Finland

What Do Audits Reveal About Profit Shifting of Multinational Companies in South Africa?

(30 min per paper)

3. Mr. Emmanuel Ofori

Senior Tax Consultant, Crowe Veritas — Ghana

Judicial Capacity Gaps in Transfer Pricing Dispute Resolution in Ghana: Insights from Legal Practitioners, the Judiciary, and Comparative African Case Law

(30 min per paper)

4. Khodani Sengwane

Lecturer - University of Pretoria— South Africa

Caveat working from home policy: “Home office” Permanent establishment in South Africa

(30 min per paper)

5. Dr. Belle Fille Murorunkwere

Senior Data Scientist, Cenfri

Clustering Value-Added Tax Data to Detect Suspicious Declarations and Payments

	<i>Head, Research and Development, Zimbabwe Revenue Authority — Zimbabwe</i> <i>Taxation of Cryptocurrencies: Comparative Regulatory Models and Policy Options for Zimbabwe</i> <i>(30 min per paper)</i> 6. Mr. Nicholas Musoke <i>Supervisor, Research and Revenue Modelling, Uganda Revenue Authority — Uganda</i> <i>The Panopticon Taxman: The Impact of e-Invoicing on VAT Compliance in Uganda</i> <i>(30 min per paper)</i>	5. Mr. Michael Owuraku Gyasi <i>Research Officer, Ghana Revenue Authority — Ghana</i> <i>Compliance by Design and SME Tax Compliance in Ghana</i> <i>(30 min per paper)</i> 6. Mr. Adrian Gitamo <i>Business Analyst, Kenya Revenue Authority — Kenya</i> <i>Bridging the Intent-Action Gap: Tax Literacy, Attitudes, and Practices Among Kenyan Individuals and MSMEs</i> <i>(30 min per paper)</i>	<i>(30 min per paper)</i> 6. Mr. Yacouba Issaka Hama Abdoul Raouf (FR) <i>Tax Associate, Fahamey&co — Niger</i> <i>Transfer pricing control in the WAEMU: the limits of the arm's length principle and the relevance of formulary apportionment, an analysis based on the Nigerien case</i> <i>(30 min per paper)</i>
17h00	Welcome Cocktail		

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. <i>Presentations:</i> Mr Lizalise Mngcele – AI and Machine Learning Engineer – South African Revenue Service (SARS) Moderator: Dr Aida Opoku Mensah – Founder & Managing Director – Centric Digital GH & ATRN Advisory Board Member Panel Discussion • Dr Fabrizio Santoro – Research Fellow of Digital Public Infrastructure (DPI) and Tax – International Centre for Tax and Development (ICTD) • Mr Emeka Nwankwo – Head Domestic Tax and Capacity Enhancement – ATAF

- **Prof Puseletso Letete** – Professor of Mercantile Law – University of Johannesburg
- **Ms Louise Kalisa** – Commissioner for IT and Digital Transformation, Rwanda Revenue Authority (RRA)

Q & A

10h30 - 11h30

Health Break and Poster Paper Session

11h30 - 13h30

PARALLEL RESEARCH PAPER PRESENTATIONS

ROOM 1 — DIGITALISATION & TAX ADMINISTRATION (CONT'D)

Session Moderator: Professor Pundy Pillay – *Professor of Economics and Public Finance at the Wits School of Governance.*

1. Mr. Maidah Kayekesi

Manager, Domestic Taxes, Zambia Revenue Authority — Zambia

Digitalising VAT Compliance in Zambia: Early Evidence on Smart Invoice Adoption from Firms

(24 min per paper)

2. Dr. Fortuné Toupe (FR)

Head of Management Service, Medium-Sized Enterprises Tax Centre, Directorate General of Taxes — Benin

Digitalisation and efficiency of Beninese tax administration

(24 min per paper)

3. Mr. Mingnimon Ghislain Gnidehou

Research Assistant, Public Economics Laboratory — Benin

Information and Communication Technologies and Tax Revenue Mobilization in Sub-Saharan African Countries: Complementary Role of Level of Education

(24 min per paper)

ROOM 2 — TAX COMPLIANCE & TAXPAYER BEHAVIOUR (CONT'D)

Session Moderator: Professor Uwalomwa Uwuigbe

Editor in Chief, African Multidisciplinary Tax Journal (AMTJ) & Professor at University of Nizwa, Oman

1. Mr. Primail Djou (FR)

PhD Candidate, University of Douala — Cameroon

Do signing auditors and external tax services improve corporate credibility in Sub-Saharan African countries?

(30 min per paper)

2. Dr. Evaristo William David Mwale

Senior Economist (Manager), Research and Revenue Forecasting, Zambia Revenue Authority — Zambia

Differential Bunching Impacts Across the Income Distribution: Evidence from Zambian Tax Administrative Data

(30 min per paper)

3. Ms. Judith Tambama

Research Analyst, Zimbabwe Revenue Authority — Zimbabwe

The Effect of Corruption on Tax Morale in Zimbabwe

ROOM 3 — INTL. TAXATION, TRANSFER PRICING & ILLICIT FINANCIAL FLOWS

Session Moderator: Professor. Thabo Legwaila

Professor, University of the Witwatersrand(WITS) — South Africa

1. Ms. Hannah Moreno

ODI Fellow, Tax Policy Analyst, Rwanda Revenue Authority — Rwanda

The Impact of Transfer Pricing Regulations on Multinational Taxation and Investment: Evidence from Rwanda

(30 min per paper)

2. Mr. Isaac Danso Agyiri

PhD Candidate, University of Oxford — United Kingdom

A Seat at the Table Declined: Ghana's Strategic Non-Engagement with the OECD's Inclusive Framework

(30 min per paper)

3. Ms. Jemana Bwembya

Assistant Inspector, Zambia Revenue Authority — Zambia

Strengthening Transparency Frameworks to Combat Tax Evasion and Illicit Financial Flows: A Policy Roadmap for Zambia with Comparative Insights

	4. Dr. Fabrizio Santoro <i>Research Fellow, International Centre for Tax and Development — United Kingdom</i> <i>Tax Implications of Cashless Payments: Micro Evidence from African Countries</i> (24 min per paper) 5. Mr Worku Nibret <i>Researcher - MSMEs Development Consultant</i> <i>AI Supported Tax Monitoring Systems in Africa: Implications for Tax Administration, Compliance and Domestic Resource Mobilisation</i> (24 min per paper)	(30 min per paper) 4. Mr. Harrison Okoth Otieno <i>Lawyer, Kenya School of Law — Kenya</i> <i>The Right to Privacy in the Shadow of the Taxman: Surveillance, Trust, and the Constitutional Limits of Tax Enforcement in Kenya</i> (30 min per paper)	(30 min per paper) 4. Dr. Bernd Schlenther <i>Independent Consultant, Bernd Schlenther Consulting & Lecturer – University of Pretoria — South Africa</i> <i>Overcoming Cultural and Political Barriers to a Whole of Government Approach to Countering Illicit Financial Flows in Africa</i> (30 min per paper)
13h30 - 14h30	Lunch Break		
14h30 - 17h30	PARALLEL RESEARCH PAPER PRESENTATIONS		
	ROOM 1 — DOMESTIC RESOURCE MOBILISATION, INFORMAL SECTOR & TRADE Session Moderator: Prof Nicaise Mede – ATRN Advisory Board Member & Professor of Public Law and Political Science – University of Abomey-Calavi (Université d'Abomey-Calavi), Benin. 1. Dr. Torcia Chanelle Banengai Koyama <i>Researcher, UN Economic Commission for Africa — Ethiopia</i> <i>Domestic Resource Mobilisation in Africa: The Role of Institutions and Remittances</i> (30 min per paper) 2. Dr. Larba Issa Kobayagda (FR) <i>Director-General of the Economy and Planning, Ministry of Economy and</i>	ROOM 2 — TAX INCENTIVES, EXPENDITURE & VAT Session Moderator: Dr. Agustín Redonda – Senior Fellow, Council on Economic Policies (CEP) & Co-Founder – Global Tax Expenditures Database (GTED) 1. Mrs. Umuhozari Belyse <i>Researcher and Policy Analyst, Rwanda Revenue Authority — Rwanda</i> <i>Impact Evaluation of Duty Remission Scheme in Rwanda</i> (30 min per paper) 2. Mr. Benjamin Malama Chaya <i>Research Analyst, ZIMRA — Zimbabwe</i> <i>An Analysis of the Tax Expenditure Regime in Zimbabwe: Assessing Policy Management and Reform Options</i>	ROOM 3 — ENVIRONMENTAL TAXATION, GENDER, DEMOGRAPHICS & GOVERNANCE Session Moderator: Prof Julius Otusanya – Department of Accounting, Faculty of Management Sciences, University of Lagos 1. Ms. Beatrice Mbinya Muthini <i>Research Assistant, University of Nairobi — Kenya</i> <i>Reciprocal Carbon Taxation under the EU Carbon Border Adjustment Mechanism: Safeguarding Domestic Resource Mobilization in South Africa, Egypt, and Morocco</i> (30 min per paper) 2. Dr. Djibril FATOUMBI <i>Research Officer - Directorate General of Taxes</i>

Finance — Burkina Faso

Tax revenue performance in Sub-Saharan Africa: are macroeconomic variables determinants?

(30 min per paper)

3. Dr. Tonankpon Désiré Samson Dossou (FR)

Lecturer, University of Abomey-Calavi — Benin

Debt and earnings management in large enterprises in Benin: the role of taxation

(30 min per paper)

4. Mr. Jonas Hounmenou

Economist/Research Officer, Ministry of Economy and Finance

Fiscal Modernisation, Local Governance and Revenue Mobilisation in Benin: Sub-National Analysis and Predictive Modelling

(30 min per paper)

5. Mr. Mutemwa Mebelo

Senior Economist, Zambia Revenue Authority — Zambia

The Effects of Targeted Border Taxes on Formalisation and Tax Compliance in Zambia

(30 min per paper)

6. Mr. Billy Hasiciimbwe

Tax Inspector, Zambia Revenue Authority

Tax Treaties, Phantom Capital, and Fiscal Sovereignty: A Network-Augmented Reassessment of Foreign Direct Investment in Developing Economies

(30 min per paper)

(30 min per paper)

3. Dr. Yaovi Fagda Tchota Agbe

Research Officer at the Togolese Revenue Office - Togolese Revenue Office

IMPACT ASSESSMENT OF DIGITALISATION ON TAX REVENUE COLLECTED FROM SMALL BUSINESSES IN TOGO

(30 min per paper)

4. Dr Amina Ebrahim

Research Fellow at UNU-WIDER

The VAT Gap in South Africa: A Bottom-Up Approach

(30 min per paper)

5. Dr. Alex Moyem Kombat

Research and Policy, Ghana Revenue Authority — Ghana

Leveraging Third Party Data for Presumptive Modified and Turnover Taxation of the Informal Sector Micro and Small Businesses in Ghana

(30 min per paper)

Youth entrepreneurship and economic development in Benin: which levers should be used?

(30 min per paper)

3. Dr. Martin Raymond Willy Mbog Ibock (FR)

Researcher, University of Douala — Cameroon

The 2026 eco-taxes in Cameroon: a step towards environmental taxation?

(30 min per paper)

4. Dr. Sha'awa Mohammed Abubakar

Researcher, Nigeria Revenue Service — Nigeria

Does Leadership Gender Matter? The Role of Women in Leadership in Shaping Tax Performance

(30 min per paper)

5. Mr. Youssifou Aguorigoh

Tax Officer - Office Togolais Des Recettes (OTR)

Tax Transition in ECOWAS : Leveraging the AfCFTA as a catalyst for Domestic Resource Mobilization

(30 min per paper)

6. Ms. Rytter Kizza Muzira

Manager, Public Relations and Communications, Uganda Revenue Authority — Uganda

Public Communication as Revenue Infrastructure: Legitimacy, Digitalisation and Compliance in African Tax Administration

(30 min 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. <i>Presentations:</i> Professor Giulia Mascagni — Executive Director of the International Centre for Tax and Development (ICTD) Dr Joelle Traore - Tax Research Specialist - Applied Research & Statistics - ATAF <i>Moderator:</i> Ms Aisha Aize Isa - Manager, Centre for Studies in African Taxation (CSAT) and Managing Principal, IBFD Knowledge Centre: Africa and the Middle East <i>Panel Discussion</i>

	• Dr. Agustín Redonda – Senior Fellow, Council on Economic Policies (CEP) & Co-Founder – Global Tax Expenditures Database (GTED) • Ms Viola Tarus – Policy Advisor, Tax and Extractives, IISD • Mr. Abel Ntegano - Director General in Charge of Tax Policy at the Ministry of Finance & Economic Planning, Rwanda • Mr. Alpha Ngom – Advisor to the Director General, DGI Senegal Q & A		
10h00 - 10h45	PLENARY SESSION 5 TAX DATA, KNOWLEDGE PLATFORMS, AND REVENUE PERFORMANCE IN AFRICA <i>Launch of the African Tax Outlook (ATO); Volume 6 of the AMTJ & ATAF-RRA AWITN Gender Study & RRA Tax Tech Incubator Programme</i> 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. Finally, RRA will showcase RRA Tax Tech Incubator Programme which emerges from the RRA Tax Tech Academy. It is aimed at transforming digital talent into innovative, scalable tax technology solutions. The programme will facilitate research, experimentation and analysis of emerging technologies relevant to taxation, while nurturing innovation and creating a scalable model for replication across African tax administrations starting from EAC Tax Administrations. • Mr Frankie Mbuyamba – Manager, Regionalisation & TRIP, ATAF • Prof Uwalomwa Uwuigbe – Editor in Chief, AMTJ • Dr Nthabiseng Debeila – Specialist, ATAF Women in Tax Network (AWITN), ATAF • Mr Steven Murenzi - Director for People and Change Management Unit, Rwanda Revenue Authority		
10h45 - 11h15	Health Break and Poster Paper Session		
11h15 - 13h15	MASTERCLASS 1 - ROOM 1 (11h15 - 13h15) Environmental Taxation in Lower-Income Countries: Taxes, Incentives	MASTERCLASS 2 - ROOM 2 (11h15 - 13h15) Detecting Profit Shifting in Administrative Data - Practical	MASTERCLASS 3 - ROOM 3 (11h15 - 12h15) ATAF Women in Tax Network (AWITN) - Five Years Forward - Celebrating

	and Institutional Feasibility <i>International Centre for Tax and Development (ICTD)</i> Facilitator(s): Dr Giovanni Occhiali - Senior Research Fellow - ICTD	Approaches for Audit Targeting - Application in Kenya, Uganda, and South Africa. <i>Skatteforsk - Norwegian Centre for Tax Research</i> Facilitator(s): Professor Ronald Davies - Professor at University College Dublin, Ireland	Impact, Elevating Ideas AWITN 2026 Essay Competition Presentations <i>African Tax Administration Forum (ATAF) & Rwanda Revenue Authority (RRA)</i> Facilitator(s): Dr Nthabiseng Debeila - Lead AWITN Ms Fadzai Matambo - Data Analyst - AWITN MASTERCLASS 4 - ROOM 3 (12h15 - 13h15) Voluntary Minimum Standards for Tax Expenditure Reporting <i>Council on Economic Policies (CEP) & African Tax Administration Forum (ATAF)</i> Facilitator(s): Dr. Agustin Redonda - Council on Economic Policies (CEP) Dr Abrams Tagem - Tax Research Specialist (ATAF)
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 invite s 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: Prof. Pundy Pillay – Professor of Economics and Public Finance at the Wits School of Governance.

Moderator: Dr Amina Ebrahim – Research Fellow at UNU-WIDER

Panel Discussion

- **Prof Stephanus van Zyl** – ATRN Advisory Board Member & Professor of Mercantile Law – University of Pretoria
- **Prof Nicaise Mede** – ATRN Advisory Board Member & Professor of Public Law and Political Science – University of Abomey-Calavi (Université d'Abomey-Calavi), Benin.
- **Prof. Jukka Pirttilä** – University of Helsinki, Finnish Centre of Excellence in Tax Systems Research FIT
- **Ms Belema Obuoforibo** – Director of the IBFD Knowledge Centre and Chair of the Centre for Studies in African Taxation (CSAT)
- **Dr Moses Chamisa** – Applied Research & Statistics – ATAF

Q & A

16h15 - 16h45

CLOSING SESSION

CONGRESS PROCEEDINGS AND SYNTHESIS

- **Dr. Fred Mugambi Mwirigi** – Deputy Chairperson – ATRN Advisory Board & Commissioner, Kenya School of Revenue Administration (KESRA)

CLOSING REMARKS

- **Ms. Mary Baine** – Executive Secretary, ATAF

	• Prof. Annet Oguttu – Chairperson of the ATRN Advisory Board, Professor of Tax Law & Director, African Tax Institute (ATI), University of Pretoria • Mr. Ronald Niwenshuti – Commissioner General of the Rwanda Revenue Authority (RRA)
16h45	End of Congress
18h30	Gala Dinner