



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 • Ms. Mary Baine – Executive Secretary, ATAF (<i>Confirmed</i>) • Prof Annet Oguttu – Chairperson of the ATRN Advisory Board, Professor of Tax Law & Director – African Tax Institute (ATI), University of Pretoria (<i>Confirmed</i>) • Father Dr. Jean Bosco Baribeshya: Vice-Chancellor of INES-Ruhengeri – Rwanda (<i>TBC</i>) • Mr Ronald Niwenshuti – Commissioner General of the Rwanda Revenue Authority (RRA) (<i>Confirmed</i>) Keynote Address by the Guest of Honour • Mr Ramy Mohamed Youssef – Deputy Minister of Finance – Egypt & Chairperson – high-level Intergovernmental Negotiating Committee (INC) on UN Framework Convention on International Tax Cooperation (<i>TBC</i>)
09h30 - 09h45	Group Photograph
09h45 - 10h15	Official Opening Address by the Guest of Honour • Mr Yusuf Murangwa – Minister of Finance and Economic Planning of Rwanda (to be confirmed by RRA) (<i>TBC</i>)
10h15 - 11h30	PLENARY SESSION 1 SHAPING FISCAL POLICY AMIDST GLOBAL FRAGMENTATION AND THE DECLINE OF AID <i>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.</i> Presentation: Dr Eric Ogunleye – Director, African Development Institute AfDB (<i>TBC</i>)

	Moderator: Ms. Mary Baine – Executive Secretary, ATAF (<i>Confirmed</i>) Panel Discussion • Mr Ramy Mohamed Youssef – Deputy/Vice Minister of Finance – Egypt & Chairperson – high-level Intergovernmental Negotiating Committee (INC) on UN Framework Convention on International Tax Cooperation (<i>TBC</i>) • Linda Mutesi Rusagara — Minister of State for Resource Mobilisation and Public Investment (<i>TBC</i>) • Father Dr. Jean Bosco Baribeshya: Vice-Chancellor of INES-Ruhengeri – Rwanda (<i>TBC</i>) • Mr Ronald Niwenshuti – Commissioner General of the Rwanda Revenue Authority (RRA) (<i>Confirmed</i>) • Prof Annet Oguttu – Chairperson of the ATRN Advisory Board, Professor of Tax Law & Director – African Tax Institute (ATI), University of Pretoria (<i>Confirmed</i>) 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 (<i>Confirmed</i>) Moderator: Prof Thabo Legwaila – Professor of Tax Law at the University of the Witwatersrand and an Advocate of the High Court of South Africa. (<i>Confirmed</i>) Panel Discussion • Judge Nelisa Phiwokazi Mali – Judge of the Gauteng High Court, South Africa (<i>Confirmed</i>) • Judge from Rwanda – RRA to recommend (<i>yet to be confirmed</i>) • Ms. Crystal Kabajwara – Chairperson, Tax Appeal Tribunal (TAT) of Uganda (<i>Confirmed</i>) • Mr. Erastus Vincent Mtui – CEO and Head of the Tax Ombudsman Service of Tanzania (TOST) (<i>TBC</i>) 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 <i>(20 min presentation + 20 min discussion per paper)</i>
17h00	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: Prof. Bitange Ndemo – Professor of Entrepreneurship – University of Nairobi <i>(TBC)</i> Dr. Richard Stern – Director, WU Global Tax Policy Center, Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business <i>(TBC)</i> Moderator: Dr Aida Opoku Mensah – Founder & Managing Director – Centric Digital GH <i>(Confirmed)</i> Panel Discussion • Dr Fabrizio Santoro – Research Fellow – ICTD <i>(Confirmed)</i>

	• Emeka Nwankwo – Head Member Services – ATAF (<i>Confirmed</i>) • Mr Kholofelo Makua – Business Area Lead: Data Science – AI – Financial Engineering and ML – South African Revenue Service (SARS) (<i>TBC</i>) • Prof Puseletso Letete – Professor of Mercantile Law – University of Johannesburg (<i>TBC</i>) • Dr M. Ismaila DIALLO – The Deputy Secretary General – CREDAF (<i>TBC</i>) • Ms Louise Kalisa – Commissioner for IT and Digital Transformation (<i>Confirmed</i>) 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: Professor Giulia Mascagni — Executive Director of the International Centre for Tax and Development (ICTD) (<i>Confirmed</i>) Dr Joelle Traore - Tax Research Specialist - Applied Research & Statistics - ATAF (<i>Confirmed</i>) Moderator: Ms Aisha Aize Isa - Manager, Centre for Studies in African Taxation (CSAT) and Managing Principal, IBFD Knowledge Centre: Africa and the Middle East (<i>Confirmed</i>) Panel Discussion

	• Dr. Agustín Redonda – Senior Fellow, Council on Economic Policies (CEP) & Co-Founder – Global Tax Expenditures Database (GTED) <i>(Confirmed)</i> • Viola Tarus – Policy Advisor, Tax and Extractives, IISD <i>(Confirmed)</i> • Mr. Alpha Ngom – DGI Senegal <i>(Confirmed)</i> • Rwanda speaker – to be recommended by RRA 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</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. 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. • Mr Frankie Mbuyamba – Manager, Regionalisation & TRIP, ATAF <i>(Confirmed)</i> • Prof Uwalomwa Uwuigbe – Editor in Chief, AMTJ <i>(Confirmed)</i> • Dr Nthabiseng Debeila – Specialist, African Women In Tax Network (AWITN), ATAF <i>(Confirmed)</i>
10h45 – 11h15	Health Break and Poster Paper Session
11h15 – 13h15	PARALLEL MASTERCLASSES Masterclass 1 Masterclass 2 Masterclass 3 <i>(Topics to be confirmed in the final programme)</i>
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: **Prof. Pundy Pillay** – *Professor of Economics and Public Finance at the Wits School of Governance.*
(Confirmed)

Moderator: **Dr Amina Ebrahim** – *Research Fellow at UNU-WIDER* (Confirmed)

Panel Discussion

- **Prof Stephanus van Zyl** – *ATRN Advisory Board Member & Professor of Mercantile Law – University of Pretoria*
(Confirmed)
- **Prof Nicaise Mede** – *ATRN Advisory Board Member* (Confirmed)

	• Prof. Jukka Pirttilä – University of Helsinki, Finnish Centre of Excellence in Tax Systems Research FIT (<i>Confirmed</i>) • Dr Belema Obuoforibo – Director of the IBFD Knowledge Centre and Chair of the Centre for Studies in African Taxation (CSAT) (<i>Confirmed</i>) • Prof. Johann Hattingh – Professor of Commercial Law, University of Cape Town (<i>TBC</i>) • Dr Moses Chamisa – Applied Research & Statistics – ATAF (<i>Confirmed</i>) 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) (<i>Confirmed</i>) CLOSING REMARKS • Ms. Mary Baine – Executive Secretary, ATAF (<i>Confirmed</i>) • Prof Annet Oguttu – Chairperson of the ATRN Advisory Board, Professor of Tax Law & Director, African Tax Institute (ATI), University of Pretoria (<i>Confirmed</i>) • Mr Ronald Niwenshuti – Commissioner General of the Rwanda Revenue Authority (RRA) (<i>Confirmed</i>)
16h45	End of Congress

Note: Social events to be confirmed.