



TAXING TO DEVELOP

International Taxation Challenges for Africa

April 14, 2019 • 12:30 – 4:30 PM • Conference Hall 2 (HQ2-01A-830)

5th Annual IMF/WBG Spring Meetings Conference on Taxation “Taxing to Develop: International Taxation Challenges for Africa”

Sunday April 14th, 2019
IMF Conference Hall 2 (HQ2-01A-830)

Conference Agenda

The international corporate tax architecture continues to face intense scrutiny. Questions continue to be asked about how corporate taxation systems are performing, and the ways in which the taxation of multinational enterprises might evolve.

This year’s Conference will bring the focus to Africa and discuss key issues for them in international corporate taxation, building on the upcoming IMF paper examining the current international corporate tax architecture and possible future paths for taxing business. The Conference will also examine how current corporate taxes are working for the mining sector in African countries and the impediments to domestic resource mobilization. It will bring together a broad range of experts.

12:30	Registration and lunch
13:15	Opening Remarks Vitor Gaspar , Director, Fiscal Affairs Department, IMF Ceyla Pazarbasioglu , Vice President for Equitable Growth, Finance and Institutions, WBG

<p>13:25 <i>Chair: Victoria Perry, IMF</i></p> <p><i>Opening Presentation:</i> Michael Keen, IMF</p> <p><i>Respondent:</i> Mary Baine, ATAF</p>	<p>Session 1: Corporate Taxation in the Global Economy, with a Focus on the Issues for Developing Countries</p> <p>In this session, Mr. Keen will outline the IMF’s recent paper on corporate taxation – the issues, challenges and potential reform paths – with a focus on developing countries.</p> <p>Ms. Baine will then outline the key international taxation issues in Africa.</p>
<p>13:55 <i>Discussants:</i></p> <p>Anibal Mbalango, Mozambique Revenue Authority</p> <p>Jan Loeprick, WBG</p> <p>Susana Ruiz Rodriguez, OXFAM</p> <p>Alexandra Readhead, IGF</p>	<p>Discussants will comment on the main issues for developing countries identified in the Board Paper – tax treaties, digital services, interest deductions/transfer pricing and offshore indirect transfers of interests in investments</p> <p>Open Q&A</p>
<p>14:55</p>	<p>Coffee Break and TPAF Update Briefing</p> <p>Speakers: Sebastian James, WBG and Ruud de Mooij, IMF</p>
<p>15:25 Speaker: Dominique Desruelle, IMF</p>	<p>Introduction to Session 2 by IMF Africa Department</p>
<p>15:35 <i>Chair: Marijn Verhoeven, WBG</i></p>	<p>Session 2: BEPS Issues for Mining in Africa</p> <p>This session will begin with a brief introduction on challenges observed under the existing CIT architecture for African countries in taxing multinational enterprises in</p>

<p><i>Opening Presentation:</i> Marc Gerard and Dan Devlin, IMF</p>	<p>mining, drawing on the experience of the IMF and World Bank in providing technical assistance to African governments.</p>
<p>15:55 <i>Panelists:</i> Dr. Boubou Cissé, Minister of Economy and Finance-Mali Thomas Lassourd, NRGi Tom Butler, ICMM</p>	<p>Speakers will briefly discuss the main tax issues being faced in Africa, focusing on multinationals operating in the mining sector. The focus is on where approaches have been found that are working, and whether, for example, simplified approaches are the way forward given the capacity constraints many governments face, or is a more radical tax policy change needed?</p> <p>Open Q&A</p>
<p>16:40</p>	<p>Close</p>