



UNIVERSITEIT VAN PRETORIA  
UNIVERSITY OF PRETORIA  
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# **AFRICAN TAX INSTITUTE**

## **ANNUAL REPORT**

**2008**



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## Information about the ATI

### Vision and Mission

The vision of the African Tax Institute (“the Institute”) is to be a world-class academic institution focused on building capacity in the areas of tax policy and tax administration on the African continent.

Focusing on African countries, the mission of the Institute is to –

- Build tax policy and tax administration capacity within the public sector
- Offer appropriate postgraduate programs in tax policy and tax administration
- Offer specialised contact and distance learning short courses on current tax issues to officials at national, regional and local government level
- Facilitate, undertake and disseminate tax-related research on African tax issues

The Institute strives for excellence in all its undertakings.

### ATI Executive Committee

- **Riël Franzsen**, School of Economics, University of Pretoria (Director)
- **Jacques Kibambe**, School of Economics, University of Pretoria (Deputy Director)
- **Martin Grote**, National Treasury, South Africa
- **Niek Schoeman**, School of Economics, University of Pretoria (Director: Finance)
- **Eric Zolt**, School of Law, University of California, Los Angeles, United States

### ATI Advisory Board

- **Sijbren Cnossen**, University of Maastricht, The Netherlands
- **Riël Franzsen**, School of Economics, University of Pretoria (Director), South Africa
- **Gregory Ingram**, Lincoln Institute of Land Policy, Massachusetts, United States
- **Allen Kagina**, Commissioner General, Uganda Revenue Authority, Uganda
- **Jacques Kibambe**, School of Economics, University of Pretoria (Deputy Director), DRC
- **Carolina Koornhof**, Dean: Economic & Management Sciences, University of Pretoria, South Africa (Ex officio Chairperson)
- **Seth Macheli**, Lesotho Revenue Authority (ex officio as chair of the SADC Subcommittee on Taxation), Lesotho
- **Niek Schoeman**, School of Economics, University of Pretoria (Director: Finance), South Africa
- **Jan van Heerden**, Head: School of Economics, University of Pretoria, South Africa (ex officio)
- **Eric Zolt**, School of Law, University of California, Los Angeles, United States

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# 1 Introduction



**Riël Franzsen**  
**Director: ATI**

The Southern African Tax Institute (SATI) was officially launched on 23 June 2002 by the Minister of Finance of South Africa, Trevor Manuel. Although administratively located within the Department of Economics at the University of Pretoria since its inception in 2002, SATI in essence existed virtually. With the expansion of its influence sphere and increasing popularity of its capacity-development initiatives, it became evident that the time had arrived to formally institutionalise SATI at the University of Pretoria.

A first important step towards institutionalization, taken on 14 June 2007, was to change the name of SATI to the **African Tax Institute**. A second important step was the appointment of a full-time director with effect from 1 July 2007. These developments, as well as the formalisation of the ATI within the structures of the University of Pretoria, necessitated a new ATI Constitution. In May 2008 the new ATI Constitution was approved by the Faculty Board of the Faculty of Economic & Management Sciences and thereafter the University Senate.

As is evident from this Annual Report, 2008 was a special year for the ATI. The introduction of French modules as well as country-specific programs, the expansion of the Lincoln Institute of Land Policy/ATI joint venture research project, as well as the approval of the ATI Masters Program in Taxation are all important steps in ensuring a bright future for the ATI.

By the end of 2008 more than 1 000 individuals from 24 African countries have benefited from one or more of the wide range of modules, workshops or conferences offered by the ATI and SATI. Appendix 1 provides a brief overview of past programs.

# 2 ATI Capacity-Development Programs in 2008

## 2.1 Introduction

ATI modules are designed to benefit and enhance the skills of mid-level and senior public officials from national, regional or local treasuries as well as tax administrators from national, regional or local level government in African countries. Although very few academics have taken up the offer in the past, University lecturers from African universities are also welcome to register for ATI programs.

## 2.2 Fiscal Decentralisation in the Democratic Republic of the Congo

In October/November 2007 Professor Franzsen visited Kinshasa, DRC. Here he met the Deputy Minister of Finance, the Deputy Minister for the Budget, the Inspector General of Finance, the director of the DRC's Inland Revenue Service, as well as other senior officials in various directorates within the Ministry of Finance.

As a direct result of this visit the DRC government committed itself to send a delegation of senior government officials to the University of Pretoria in January 2008 for training on fiscal decentralisation.

From **28 January 2008 to 6 February 2008** the ATI offered a custom-designed Program on Fiscal Decentralisation in the DRC for 30 senior government officials from the DRC. This program was offered in French at the University of Pretoria. Simultaneous translation was used for the non-French speaking instructors.

Instructor	Country	Institution
Dafflon, Bernard	Switzerland	Fribourg University
Franzsen, Riël	South Africa	University of Pretoria
Grote, Martin	South Africa	National Treasury (SA)
Keanly, Aidan	South Africa	South African Revenue Service
Kibambe, Jacques	DRC	University of Pretoria
Vaillancourt, François	Canada	University of Montreal

The feedback was overwhelmingly positive. In a follow-up initiative the DRC government sent 20 participants to attend the first 3 French modules offered as part of the 2008 Winter Program in Taxation.



DRC participants in the classroom in Pretoria.

## 2.3 Winter Program in Taxation

The 7<sup>th</sup> annual Winter Program in Taxation was offered at the University of Pretoria from 1 to 28 June 2008.

### 2.3.1 Modules

The following modules were offered in English:

- Comparative Tax Policy
- International Taxation and Tax Treaties
- Modernising Tax Administration
- Tax Senior Management Development
- Introduction: Tax Analysis & Revenue Forecasting
- Advanced Tax Analysis & Revenue Forecasting
- Value-Added Taxation
- Business Taxation
- Customs Duties
- Excise Taxation
- Legal Drafting

The following modules were offered in French:

- *Modernisation de l'Administration fiscale* (i.e. Modernising Tax Administration)
- *Introduction : L'analyse fiscale et la prévision des revenus* (i.e. Introduction: Tax Analysis & Revenue Forecasting)
- *Taxe sur la valeur ajoutée* (i.e. Value-Added Taxation)

### 2.3.2 Instructors

A total of 22 instructors were used for the 14 modules offered – as indicated in the Table below:

Instructor	Country	Institution
Arnold, Brian	Canada	Goodmans LLP, Toronto
Aryee, Jacob	Ghana	Sierra Leone Parliament
Brooks, Neil	Canada	York University, Toronto
Caner, Selcuk	Turkey	Bilkent University, Ankara
Child, David	United Kingdom	Consultant
Cnossen, Sijbren	The Netherlands	Maastricht University
De Lange, Riaan	South Africa	University of Pretoria
<i>Grandcolas, Christophe</i>	<i>France</i>	<i>Consultant</i>
Grote, Martin	South Africa	National Treasury (SA)
Jousten, Alain	Belgium	International Monetary Fund
<i>Kibambe, Jacques</i>	<i>DRC</i>	<i>University of Pretoria</i>
Malherbe, Rassie	South Africa	University of Johannesburg
Masters, Andrew	South Africa	International Monetary Fund
Mazorodze, IV	Zimbabwe	South African Revenue Service
O'Connell Xego, Lesley	South Africa	South African Revenue Service
Rock, Joseph	South Africa	South African Revenue Service
Schenk, Alan	United States	Wayne State University
Schoeman, Niek	South Africa	University of Pretoria
Scholtz, Frederik	South Africa	University of Pretoria
Thompson, Kirsten	South Africa	University of Pretoria
Thuronyi, Victor	United States	International Monetary Fund
Van der Merwe, Ron	South Africa	South African Revenue Service

Note: Instructors listed in italics were responsible for the French modules.





Brian Arnold (Instructor for International Taxation)



Alan Schenk and Sijbren Crossen (Instructors for VAT)

### 2.3.3 Participants

A total of 149 participants from the following 13 countries participated in this program: Botswana, Democratic Republic of the Congo, Ghana, Lesotho, Malawi, Nigeria, Rwanda, Sierra Leone, South Africa, Sudan, Swaziland, Tanzania and Uganda.

Registration and participation was better than in any previous year. In total 149 individuals from 13 countries registered and successfully for completed 278 modules.



2008 Winter Program in Taxation participants and with their instructors.

Country	Individuals	Module Registrations	Country	Individuals	Module Registrations
Botswana	2	3	Sierra Leone	17	22
DRC	20	37	South Africa	29	31
Ghana	8	16	Sudan	3	3
Lesotho	21	21	Swaziland	1	2
Malawi	15	25	Tanzania	1	1
Nigeria	23	79	Uganda	3	14
Rwanda	6	24			

Previously the highest number of individuals was 111 (in 2004) and the highest number of module registration was 162 (also in 2004).



## **2.4 Fiscal Decentralisation and Sub-National Government Finance Program**

This program, also offered in 2004 and 2007, was offered **from 1 to 6 September 2008**.

This program is designed to assist advisors on fiscal decentralization and local revenue options as well as officials at national and/or local government levels who are implementing these policies. Special attention is paid to property tax which is universally recognised as an ideal source of own revenue for local government, but which is underutilised in many developing countries, especially in Africa.

### **2.4.1 Participants**

A total of 32 participants from the following 7 countries participated in this program: DRC, Mozambique, Rwanda, Sierra Leone, South Africa, Tanzania and Uganda.



Participants attending the Fiscal Decentralisation Program.

### **2.4.2 Instructors**

<b>Instructor</b>	<b>Country</b>	<b>Institution</b>
Franzsen, Riël	South Africa	University of Pretoria
Grote, Martin	South Africa	National Treasury (SA)
Kelly, Roy	United States	Duke University
McCluskey, William	United Kingdom	University of Ulster
Solomon, David	South Africa	Sizanang Consulting

## **2.5 Sierra Leone Revenue Senior Management Development Program**

This program, funded by the World Bank's Foreign Investment and Advice Support (FIAS), was offered **from 3 to 7 November 2008** in terms of a contract between FIAS and Continuing Education at University of Pretoria (CE at UP).

The instructor was Mr David Child (United Kingdom) and the participants were 20 senior officials of the National Revenue Authority in Sierra Leone. It was offered in Freetown, Sierra Leone, and therefore the first ATI training initiative offered outside South Africa. A second program was envisaged for February 2009.

# 3 Research Initiatives

## 3.1 Introduction

Due to capacity constraints, the ATI has not yet been too involved in tax-related research on the African continent. It will, however, be one of the future priority areas.

In 2008 there have been only two significant research initiatives, namely –

- The book *VAT in Africa* was published in June 2008
- The extensive joint venture negotiated with the Lincoln Institute of Land Policy (see paragraph 4.2. below) in 2006/2007.

## 3.2 VAT in Africa

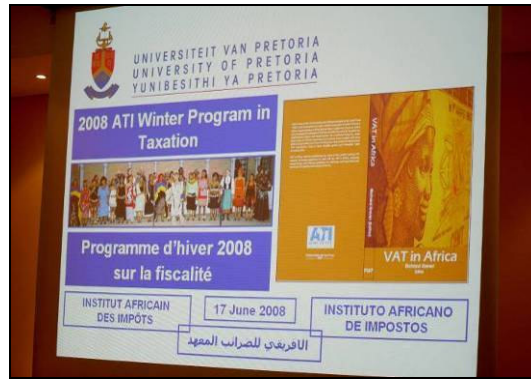
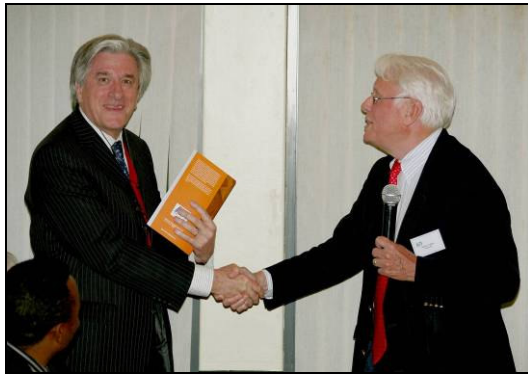
### 3.2.1 Introduction

On 15 June 2007 the ATI facilitated a one-day conference on *VAT in Africa* with topical papers by eminent international scholars. More than 40 participants from 14 countries attended this conference.

A book, *VAT in Africa*, edited by Prof Rick Krever (Monash University, Australia) and printed by the Pretoria University Law Press (PULP), was published in June 2008. The book included reworked versions of the conference papers as well as a number of papers by various other authors on value-added taxation that are relevant in an African context.

### 3.2.2 Contributors

Contributors	Institution	Chapters
Aujean, Michel	European Union	<ul style="list-style-type: none"> <li>• Application of VAT to Public Bodies: EU VAT System, Current Issues and Proposals</li> </ul>
Child, David	Consultant	<ul style="list-style-type: none"> <li>• VAT Administration: Addressing Private Sector Concerns</li> </ul>
Conrad, Robert & Grozav, Anca	Duke University	<ul style="list-style-type: none"> <li>• Real Property and VAT</li> </ul>
Grandcolas, Christophe	French Revenue Authority	<ul style="list-style-type: none"> <li>• VAT Best Practice</li> </ul>
Harrison, Graham	IMF	<ul style="list-style-type: none"> <li>• VAT Refunds</li> </ul>
Krever, Rick	Monash University	<ul style="list-style-type: none"> <li>• VAT Rates</li> <li>• Registration Thresholds in Africa</li> <li>• Designing and Drafting VAT Laws in Africa</li> </ul>
Millar, Rebecca	University of Sydney	<ul style="list-style-type: none"> <li>• Cross-border Services</li> </ul>
Schenk, Alan	Wayne State University	<ul style="list-style-type: none"> <li>• Financial Services</li> <li>• Gambling and Lotteries</li> </ul>
Waerzeggers, Christophe	Utrecht University	<ul style="list-style-type: none"> <li>• Value Added Tax in Francophone Africa</li> </ul>
Zee, Howell	IMF	<ul style="list-style-type: none"> <li>• Inter-jurisdictional Sharing of the VAT</li> </ul>



Christophe Grandcolas (left) receives a copy of VAT in Africa from Prof Sijbren Cossen at the launch of the book on 17 June 2008.

### 3.3 Lincoln Institute of Land Policy/ATI Research Fellowships

#### 3.3.1 Introduction

This research fellowship program is a joint venture between the Lincoln Institute of Land Policy (based in Cambridge, Massachusetts, United States) and the ATI. It aims to extend the existing and limited research coverage pertaining to property-related taxation in Africa – by collecting and collating data, and reporting and critically reflecting on the property taxes levied in all 53 countries in Africa.

The first phase of this project is directed at the collection of data on existing legislation and practices on all property-related taxes to develop a comprehensive template that will allow analysis of policy and practices regarding property taxes in these countries in a comparable manner.

To accomplish this objective the ATI and the Lincoln Institute awarded research fellowships to three fellows in 2007 and a further six fellows in 2008.

#### 3.3.2 Research Fellows for 2008

Name	Home Country	Countries Commissioned to be Studied
Samuel Jibao	Sierra Leone	Gambia, Ghana, Liberia, Nigeria, Sierra Leone
Dr Vasco Nhabinde	Mozambique	Angola, Cape Verde, Guinea-Bissau, Mozambique, São Tomé & Príncipe
Jean Jacques Nzewanga	DRC	Burundi, Comoros, Congo (Brazzaville), DRC, Madagascar, Rwanda
Dr Dobingar Allassebaye	Chad	Burkina Faso, Chad, Mali, Mauritania
Dr Boubacar Hassane	Niger	Benin, Guinea, Niger, Togo
Dr Nara Monkam	Cameroon	Equatorial Guinea, Gabon, Senegal
Alemayehu Negash Soressa and Bekalu Tilahun Gebreslus	Ethiopia	Eritrea, Ethiopia
Bernard Tayoh	Cameroon	Cameroon, Central African Republic, Ivory Coast

A fellowship workshop, facilitated by Riël Franzsen and Dr William McCluskey (University of Ulster, UK), was held at the Leadership Centre, University of Pretoria on Sunday 31 August 2008 and was attended by all nine fellows. Thereafter the six new fellows (for 2008) also attended the Fiscal Decentralisation and Sub-National Government Finance Program offered from 1 to 6 September 2008.

#### 3.3.3 Short-term Outcomes

- Country reports

- Uniform country templates for all property-related taxes in each country
- Overview reports of the property tax trends in Anglophone, Francophone, Lusophone and eventually Arabic-speaking countries throughout Africa
- Overview report of the status of property taxation in Africa
- A “2007-2010 snapshot” record of property tax and property transfer tax legislation from each country
- An all-Africa conference on property taxation and property transfer taxation to be held in 2010 at the ATI in Pretoria, South Africa
- *A Compendium of Property Taxation in Africa* – covering all 53 countries in Africa

The first documents will be posted on the Lincoln Institute web site by March 2009.

### 3.3.4 Challenges

- Some fellows are struggling with the concept of “property taxation”, partly because the workshops for fellows in 2007 and 2008 were held too late in the year;
- Inappropriate responses to items in the country templates also create ambiguities;
- Interviewing officials in some countries is problematic and identifying appropriate country contacts in all countries proving difficult;
- Finding, accessing and recording comparable data is a major challenge;
- Intra Africa travel and accommodation costs are expensive;
- Political instability is constraining research efforts in a significant number of countries (e.g. Burundi, Central African Republic, Comoros, Côte d’Ivoire, Chad, DRC, Equatorial Guinea, Eritrea, Guinea-Bissau, Mauritania, Somalia, Sudan, Zimbabwe);
- The sheer scale of countries such as Ethiopia and Nigeria makes data collection a challenge.

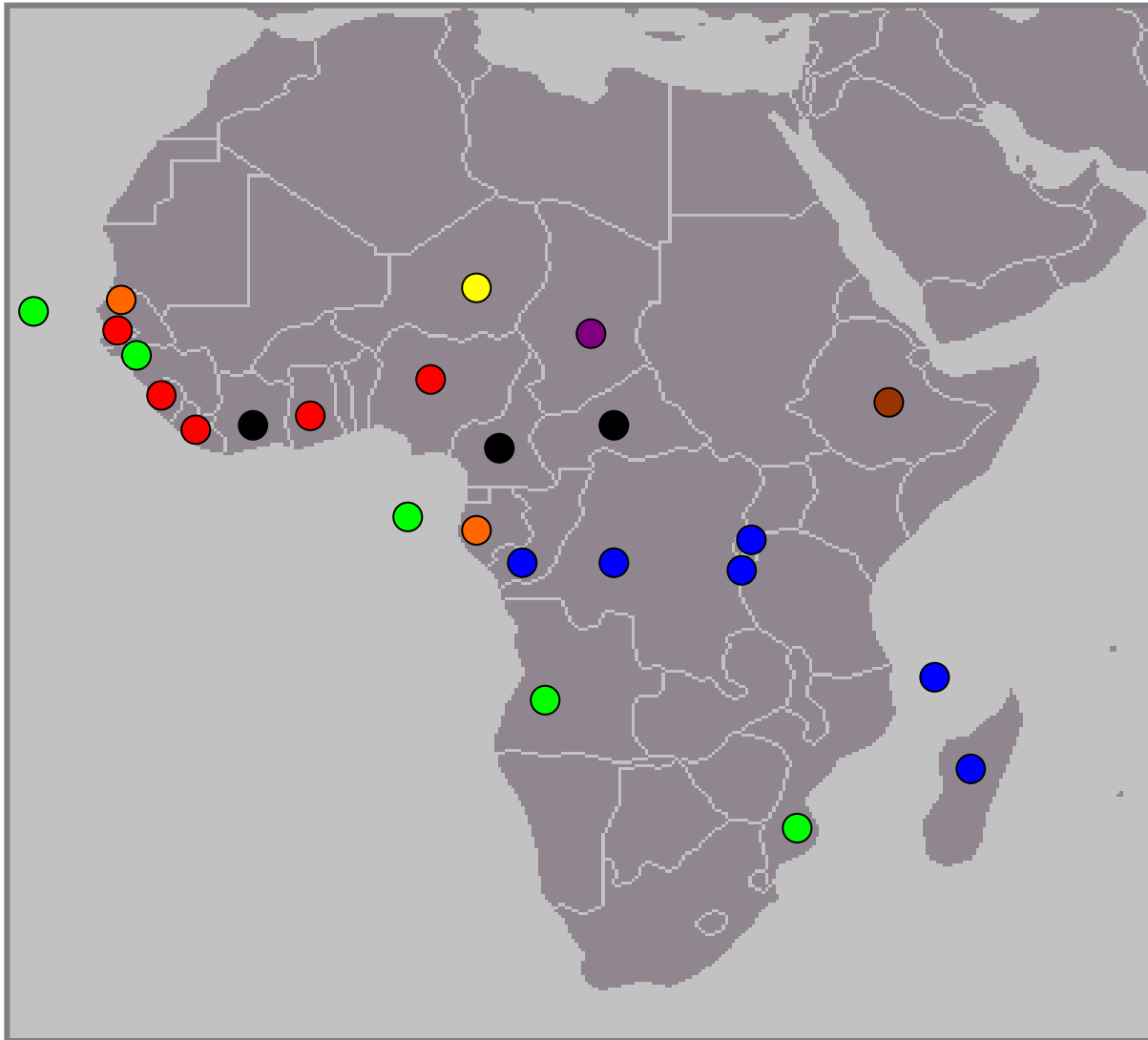


The 6 research fellows who attended the 2008 fellowship workshop (Dr Nara Monkam, Dr Boubacar Hassane, Mr Negash Soressa, Prof Riël Franzsen (ATI Director), Mr Bernard Tayoh, Dr Dopingar Allessambaye and Mr Bekalu Gebreslus).

### 3.3.5 Country Reports

The nine fellows for 2008 submitted country reports for 24 countries as indicated in Figure 1 below:

## African Country Reports: 2007-2008



Fellow	Countries	
S Jibao	Gambia, Ghana, Liberia, Nigeria, Sierra Leone	Red
V Nhabinde	Angola, Cape Verde, Guinea-Bissau, Mozambique, São Tomé & Príncipe	Green
JJ Nzewanga	Burundi, Comoros, Congo (Brazzaville), DRC, Madagascar, Rwanda	Blue
D Allasembaye	Chad	Black
B Hassane	Niger	Purple
N Monkam	Gabon, Senegal	Yellow
N Soressa & T Gebreslus	Ethiopia	Orange
Bernard Tayoh	Cameroon, Central African Republic, Ivory Coast	Brown
		White



# 4 Other ATI Activities in 2008

## 4.1 Conference and Workshop Presentations

During the course of 2008 the following presentations specifically dealing with the ATI were presented:

- Franzsen RCD “African Tax Institute: Building Capacity in Africa”, paper presented at the SARS/OECD conference on *Taxation, State Building and Capacity Development in Africa*, Pretoria, 28-29 August 2008.
- Franzsen RCD and De Lange R “African Tax Institute: Developing Capacity in Africa” for the *Ethiopia Law and Economic Development Conference*, hosted by the Addis Ababa University Faculty of Law, Addis Ababa, Ethiopia, 13 November 2008 (presented Riaan de Lange).
- Franzsen RCD “African Tax Institute: Developing Capacity in Africa” for the Sub-Committee of Taxation, Southern African development Community, Gaborone, Botswana, 19 November 2008.

Professor Franzsen also presented the following academic papers and workshops in 2008:

- “Commentary: In Search of an Optimal Revaluation Policy: Benefits and Pitfalls”, commentary on a paper by Alan Dornfest at the conference *‘What role for the property tax?’*, Georgia State University and Lincoln Institute of Land Policy conference, Stone Mountain Park, Georgia, US, 27-29 April 2008.
- “Issues regarding the Valuation and Rating of Non-residential Properties in South Africa”, paper presented at the *3rd Mass Appraisal Symposium, International Property Tax Institute*, Government Conference Centre, Ottawa, Ontario, Canada, 7-8 May 2008.
- “Property Tax Bases: An International Review”, paper presented at the CASLE conference on Urban Development, Regeneration and Finance, University of Ulster, Belfast, Northern Ireland, 27-29 August 2008 (with WJ McCluskey).
- “Implementing Property Tax Reform in South Africa”, 11<sup>th</sup> annual conference of the International Property Tax Institute, Beijing, People’s Republic of China, 21-22 October 2008 (paper read by WJ McCluskey).
- “Property Taxation: An International Overview”, *Workshop on Property Tax Administration and Implementation: International Experiences*, hosted by the Peking University-Lincoln Institute & State Administration of Taxation, Yangzhou, China, 27-29 October 2008.
- “Property Tax Reform in South Africa”, *Workshop on Property Tax Administration and Implementation: International Experiences*, hosted by the Peking University-Lincoln Institute & State Administration of Taxation, Beijing, China, 24-28 November 2008.

## **4.2 Institutions Visited**

In 2008 Professor Franzsen visited the following institutions in an official capacity on behalf of the ATI:

- Lincoln Institute of Land Policy, Cambridge, Massachusetts, US (April/May 2008)
- International Monetary Fund, Washington DC, United States (May 2008)

The visit to Cambridge, Massachusetts, United States was on invitation of the Lincoln Institute. Professor Franzsen and Ms Joan Youngman (Senior Fellow, Lincoln Institute) discussed the challenges and opportunities presented by the joint venture project with the President of the Lincoln Institute, Dr Gregory Ingram.

## **4.3 Visitors Received by the ATI**

During the course of 2008 the following individuals paid formal visits to the ATI:

- Mr KA Adigun (President) and Mr R Kunle Quadri (Vice President), Chartered Institute of Taxation of Nigeria (January 2008)
- Ms Lorraine O'Brien, Centre for Customs and Excise Studies, University of Canberra, Australia and Ms Letcmee Naidoo, South African Revenue Service (March 2008)
- Dr Charles Jenkins, Commissioner General, Lesotho Revenue Authority (June 2008)
- Dr Zdenek Drabek, European Union (June 2008)
- Mr Samuel Jibao, National Revenue Authority, Freetown, Sierra Leone (July/August 2008)
- Mr Franklin Mutahakana, Program Officer, Training Programs Department, The African Capacity Building Foundation (ACBF) (August 2008)



# 5 ATI Programs and Initiatives planned for 2009

## 5.1 Capacity-development Programs

In 2009 the following short-course programmes will likely be offered through Continuing Education at University of Pretoria Trust (CE at UP).

### Tax Policy and Tax Administration Program

Venue: University of Pretoria

- **Business Taxation** (25-29 May 2009)
- **International Taxation and Tax Treaties** (25-29 May 2009)
- **Modernizing Tax Administration** (1-5 June 2009)
- **Tax Senior Management Development** (8-12 June 2009)

Language of Instruction: **English only**

### VAT, Excise and Customs Program

Venue: University of Pretoria

- **Value-Added Taxation** (20-24 July 2009)
- **Excise Taxation** (27-31 July 2009)
- **Customs Duties** (3-7 August 2009)

Language of Instruction: **English only**

### Fiscal Decentralization and Sub-National Government Finance Program

Venue: University of Pretoria

- **Fiscal Decentralization and Sub-National Government Finance** (27-31 July 2009)

Language of Instruction: **English only**

### Revenue Forecasting and Tax Analyses Program

Venue: University of Pretoria

- **Introduction: Revenue Forecasting and Tax Analysis** (24-28 August 2009)
- **Advanced Revenue Forecasting and Tax Analysis** (31 August – 4 September 2009)

Language of Instruction: **English only**

## Francophone Programme

Venue: University of Pretoria

- ***Taxe sur la valeur ajoutée (Value-Added Taxation)*** (24-28 August 2009)
- ***Modernisation de l'Administration fiscale (Modernising Tax Administration)***  
(31 August – 4 September 2009)
- ***Introduction : L'analyse fiscale et la prévision des revenus (Introduction: Tax Analysis & Revenue Forecasting)*** (31 August – 4 September 2009)

Language of Instruction: **French only**

### **5.2 Research Initiatives**

The Lincoln Institute of Land Policy agreed to provide further funding in 2009 for the continuation of the joint venture with the ATI. A call for applications for research fellowship in the remaining regions in Africa was circulated in both English and French. Only three applications were received. In December 2008 a selection panel, consisting of Joan Youngman and Semida Munteanu (Lincoln Institute) and Riël Franzsen (ATI), selected all three these applicants in accordance with the prescribed criteria.

As no one applied to undertake research in respect of four countries in Southern Africa (Lesotho, Namibia, South Africa and Swaziland), it was decided to request Samuel Jibao (one of the 2007 and 2008 fellows) to research these four countries. Mr Jibao is presently based in Pretoria as a full-time PhD student in the Department of Economics which makes him an ideal candidate from a logistical point of view.

These three new fellows, together with Mr Jibao, will continue the research on property taxation in respect of 18 African countries in 2009. By early 2010 country reports and country templates for 48 countries should have been compiled.

The research fellows for 2009, as well as their countries of origin and the countries they will research, are listed below:

<b>Name</b>	<b>Home Country</b>	<b>Countries Commissioned to be Studied</b>
Dr Khaled Amin	Egypt	Algeria, Egypt, Libya, Morocco, Tunisia
Mr Mundia Kablinga	Zambia	Botswana, Malawi, Zambia, Zimbabwe
Dr Washinton Olima	Kenya	Kenya, Mauritius, Seychelles, Tanzania, Uganda
Mr Samuel Jibao	Sierra Leone	Lesotho, Namibia, South Africa, Swaziland

An attempt will be made to identify individual researchers who can research the remaining countries, namely Djibouti, Equatorial Guinea, Eritrea, Somalia and Sudan.

### **5.3 Development of a Masters Programme for 2009**

#### **5.3.1 Motivation**

One of the priorities in 2008 was the development of the MPhil (Taxation) degree programme.

Postgraduate programmes on taxation offered through coursework at South African universities tend to focus almost exclusively on aspects of the South African tax system and thus recruit an almost exclusively South African student audience. Secondly, these programmes target primarily tax practitioners, rather than public officials. Thirdly, programmes tend to be offered either from an accounting, a legal, a public finance, or a public administration perspective. The fact that taxation is by nature multidisciplinary, is generally neglected. Lastly, these programmes are almost exclusively offered using the

traditional residential university model which requires attendance of weekly classes over two to four consecutive semesters. As for the University of Pretoria, this means that public officials based outside Gauteng are thus effectively ruled out as students. In the few instances where postgraduate tax courses are offered by universities elsewhere in Africa, the situation is no different.

In short, postgraduate tax programmes on offer in South Africa generally fail to comprehensively address the knowledge and skills required to prepare public sector officials in South Africa and from other African countries adequately for senior government positions in the area of tax policy or tax administration. By focusing rather narrowly on the South African tax system or tax laws, the potentially huge market beyond South Africa's borders is all but lost. Over the past six years many of the participants who attended African Tax Institute (ATI) short-course programmes and workshops expressed an interest to pursue postgraduate studies in taxation on the African continent.

Multi-disciplinary Masters Programmes are indeed offered elsewhere in the world, for example at Harvard University and Duke University in the United States, the University of Toronto in Canada and the Universities of Leiden and Utrecht in the Netherlands. However, few African students can benefit from these programmes, not only because of the very high fees (in comparison to the fees charged for South African programmes), but more specifically because few if any of these countries can afford to lose the services and skills of senior officials for an extensive period of full-time study abroad.

There is therefore a clear need, and presently a rather unique opportunity, to introduce and firmly establish a multidisciplinary Masters Programme in Taxation which will focus very specifically on an African audience. The coursework component proposed as an addition to the MPhil (Taxation) has thus been designed to enhance the knowledge and skills base of especially government officials who have to design and implement appropriate tax policies and administer tax systems in an environment of increasing globalization, e-commerce and e-government, trade and tariff competition and cross-border tax harmonisation.

### *5.3.2 Process*

The proposal for which approval was sought was the introduction of a coursework programme with a specific teaching format which will effectively accommodate the prospective student intake.

With the exception of Research Methodology 801 (EBW 801), the compulsory modules will be offered on a "block-learning" basis. Typically participants will come to the University of Pretoria for two three-week periods ("block-week sessions") for intensive face-to-face tuition and class discussion. The remainder of the coursework for each module will be completed in a distance-learning format. The distance learning may take several different forms, such as traditional correspondence, email, video-conferencing and e-conferencing.

This format will allow students to participate in the master's programme without taking extended leave of absence from their employment. The block-week sessions will typically be scheduled during the post-budget periods for tax and finance offices and to coincide with the ATI's short course programmes.

The compulsory modules will be specifically designed to ensure a common and generic core of study with a distinct African focus. For purposes of enrolment, preference will be given to government officials.

The necessary approval was obtained at Faculty Board level (on 22 July 2008) and University Senate level (September 2008).

### 5.3.3 Proposed Programme Structure

#### Year 1: Coursework modules

EKN 833	Public Finance and Economics of Taxation	(10 credits)
EKN 834	Law and Taxation	(10 credits)
EKN 835	Comparative Tax Policy and Administration	(15 credits)
EKN 836	Business Taxation	(15 credits)
EKN 837	Value-added Taxation	(15 credits)
EKN 838	Sub-national Taxation	(15 credits)
EKN 839	Current Issues in Taxation	(15 credits)

#### Year 2: Research Essay

EBW 801	Research Methodology 801	(no credits)
EKN 895	Essay	(95 credits)

### 5.3.4 Marketing and Selection of the Class of 2009

Marketing began in all earnest in October 2008. Although a brochure was printed and circulated (mostly in South Africa), the focus was on electronic marketing. The response was indeed encouraging. Within a period of only eight weeks before the 5 December 2008 deadline, almost 50 applications were received.

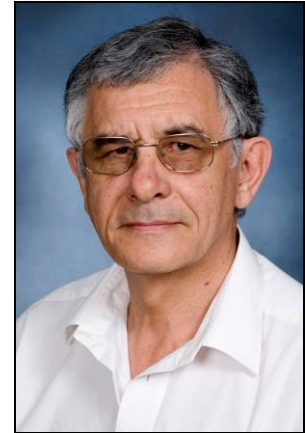
The selection process was completed in January 2009, after which the arduous task of getting the students registered commenced.

Only 14 students were eventually selected. The Program formally commenced in February 2009 with 9 students from 7 African countries.

### 5.4 ATI Staff Development

- As from 1 January 2009, the position of ATI Director became a full-time, permanent post within the Department of Economics at professorial level.
- A further full-time, permanent senior lectureship for the ATI, within the Department of Economics, was approved by University management and will be filled as soon as possible in 2009.
- As from 1 January 2009 Yolandé Jordaan was appointed as first temporary, full-time ATI Program Manager and researcher.

# 6 Financial Statements: 2008



**Niek Schoeman**  
**ATI Director: Finance**

It is evident from the ATI's financial statements that the financial position of the ATI as at 31 December 2008 was healthy.

## Appendix1: A Brief Overview of Past ATI Programs: 2002-2008

### 2002 SATI Winter Program in Taxation (24 June – 27 July 2002)

Modules (5):

- Comparative Tax Policy and Administration
- Public Finance and Economics of Taxation
- Revenue Forecasting and Tax Analysis
- International Taxation
- Value-added Taxation

**Table 3.1: Number of Participants per Module per Country**

Country	Total Modules	Individuals
Angola	4	3
Botswana	4	2
DRC	4	2
Kenya	10	5
Lesotho	13	7
Malawi	5	4
Rwanda	12	7
South Africa	41	24
Swaziland	10	3
Tanzania	5	5
Uganda	9	3
Zambia	6	5
Zimbabwe	4	2
<b>Total</b>	<b>127</b>	<b>72</b>

### 2003 SATI Winter Program in Taxation (2 – 28 June 2003)

Modules (7):

- Comparative Tax Policy
- Introduction to International Taxation
- Public Finance and Economics of Taxation
- Tax Analysis and Revenue Forecasting
- Comparative Tax Administration
- Advanced International Taxation
- Value-added Taxation

**Table 3.2: Number of Participants per Module per Country**

Country	Total Modules	Individuals
Angola	2	1
Ethiopia	40	10
Kenya	16	4
Malawi	11	6
Mauritius	3	1
Namibia	12	10
Rwanda	20	7
South Africa	30	22
Tanzania	6	5
Uganda	9	4
Zambia	1	1
<b>Total</b>	<b>150</b>	<b>71</b>

**Table 3.3: SATI 2003 Property Tax Module: 29 September – 3 October 2003**

Country	Individuals	Country	Individuals
Angola	1	Rwanda	7
DRC	3	South Africa	8
Lesotho	1	Tanzania	4
Malawi	4	Uganda	4
		<b>Total</b>	<b>32</b>

**2004 SATI Winter Program in Taxation**  
**(21 June – 16 July 2004)**

Modules (9):

- Comparative Tax Policy
- Comparative Tax Administration
- Public Finance and Economics of Taxation
- Legal Drafting
- Local Government Finance
- Tax Analysis and Revenue Forecasting
- International Taxation
- Value-added Taxation
- Customs and Excise Taxation

**Table 3.4: Number of Participants per Module per Country**

Country	Total Modules	Individuals
DRC	6	4
Ghana	8	4
Lesotho	6	6
Namibia	1	1
Malawi	16	8
Rwanda	22	9
South Africa	55	37
Swaziland	3	3
Tanzania	25	25
Uganda	5	5
Zambia	12	6
Zimbabwe	3	3
<b>Total</b>	<b>162</b>	<b>111</b>

**2004 SATI Local Government Finances Program**  
**(6 – 10 September 2004)**

**Table 3.5: Number of Participants per Module per Country**

Country	Total Modules	Individuals
Lesotho	2	2
Rwanda	2	2
Sierra Leone	2	2
South Africa	20	20
Sudan	5	5
Swaziland	2	2
Tanzania	1	1
<b>Total</b>	<b>34</b>	<b>34</b>





**2005 SATI Winter Program in Taxation**  
**(30 May – 24 June 2005)**

Modules (10):

- Comparative Tax Administration
- International Taxation
- Comparative Tax Policy
- Public Finance and Economics of Taxation
- Introduction to Tax Analysis and Revenue Forecasting
- Advanced Tax Analysis and Revenue Forecasting
- Customs and Excise Taxation
- Legal Drafting
- Business Taxation
- Value-added Taxation

**Table 3.6: Number of Participants per Module per Country**

Country	Total Modules	Individuals
Ethiopia	4	2
Ghana	4	2
Kenya	8	4
Lesotho	6	4
Malawi	18	9
Namibia	1	1
Rwanda	25	9
South Africa	36	32
Sudan	1	1
Swaziland	4	2
Tanzania	10	7
Uganda	21	6
Zambia	9	5
Zimbabwe	14	8
<b>Total</b>	<b>161</b>	<b>92</b>

**2006 SATI Winter Program in Taxation**  
**(4 – 30 June 2006)**

Modules (12):

- Comparative Tax Administration
- Comparative Tax Policy
- Legal Drafting
- Introduction to Tax Analysis and Revenue Forecasting
- International Taxation
- Fiscal Decentralization and Local Revenue Options
- Property Taxation
- Advanced Tax Analysis and Revenue Forecasting
- Tax Treaties
- Customs and Excise Taxation
- Business Taxation
- Value-added Taxation

**Table 3.7: Number of Participants per Module per Country**

Country	Total Modules	Individuals
Botswana	4	1
Ghana	13	7
Kenya	6	4
Lesotho	14	14
Namibia	1	1
Malawi	9	5
Rwanda	24	7
Sierra Leone	9	7
South Africa	51	31
Tanzania	5	3
Uganda	16	8
Zimbabwe	6	4
<b>Total</b>	<b>158</b>	<b>92</b>

**2007 ATI Winter Program in Taxation**  
**(4 – 29 June 2007)**

Modules (9):

- Comparative Tax Administration
- Comparative Tax Policy
- International Taxation and Tax Treaties
- Introduction: Tax Analysis & Revenue Forecasting
- Advanced Tax Analysis & Revenue Forecasting
- Value-added Taxation
- Business Taxation
- Customs and Excise Taxation
- Legal Drafting

**Table 3.8: Number of Participants per Module per Country**

Country	Total Modules	Total Individuals
Botswana	8	2
DRC	2	2
Ghana	23	12
Kenya	5	5
Lesotho	1	1
Malawi	19	11
Rwanda	25	7
Sierra Leone	12	6
South Africa	15	8
Swaziland	4	2
Tanzania	6	2
Zambia	18	9
Zimbabwe	3	1
<b>Total</b>	<b>141</b>	<b>68</b>

**2007 Local Government Finance Program**  
**(10 – 14 September 2007)**

**Table 3.9: Number of Participants per Module per Country**

Country	Total Modules	Individuals
DRC	5	5
Mozambique	3	3
Rwanda	1	1
Sierra Leone	3	3
South Africa	2	2
Tanzania	16	16
Uganda	4	4
<b>Total</b>	<b>34</b>	<b>34</b>

**2007 Tax Senior Management Development Program**  
**(10 – 14 September 2007)**

**Table 3.10: Number of Participants per Module per Country**

Country	Total Modules	Individuals
Lesotho	3	3
Malawi	1	1
Namibia	2	2
Sierra Leone	1	1
Uganda	1	1
<b>Total</b>	<b>8</b>	<b>8</b>

**2008 ATI Winter Program in Taxation**  
**(2 – 28 June 2008)**

Modules (11):

- Comparative Tax Policy
- International Taxation and Tax Treaties
- Modernising Tax Administration
- Tax Senior Management Development
- Introduction: Tax Analysis & Revenue Forecasting
- Advanced Tax Analysis & Revenue Forecasting
- Value-added Taxation
- Business Taxation
- Customs Duties
- Excise Taxation
- Legal Drafting

The following 3 modules were offered in French:

- Modernising Tax Administration
- Introduction: Tax Analysis & Revenue Forecasting
- Value-added Taxation

**Table 3.11: Number of Participants per Module per Country**

Country	Total Modules	Individuals
Botswana	3	2
DRC	37	20
Ghana	16	8
Lesotho	21	21
Malawi	25	15
Nigeria	79	23
Rwanda	24	6
Sierra Leone	22	17
South Africa	31	29
Sudan	3	3
Swaziland	2	1
Tanzania	1	1
Uganda	14	3
<b>Total</b>	<b>278</b>	<b>149</b>

**2008 Fiscal Decentralization and Sub-National Government Finance Program**  
**(1 – 6 September 2008)**

**Table 3.12: Number of Participants per Module per Country**

Country	Total Modules	Individuals
Cameroon	2	2
Chad	1	1
Ethiopia	2	2
Ghana	4	4
Niger	1	1
Rwanda	1	1
South Africa	18	18
Tanzania	1	1
<b>Total</b>	<b>30</b>	<b>30</b>

## Summary of Programmes: 2002-2008

**Table 3.13: Summary of Short-course Programmes in 2002-2008: Number of Individual Participants**

Programmes	South African Participants	Non-SA Participants	Total
2002 Winter Program in Taxation	24	48	72
2003 Winter Program in Taxation	22	49	71
2003 Property Tax Module	8	24	32
2004 Winter Program in Taxation	37	74	111
2004 Local Government Finances Program	20	14	34
2005 Winter Program in Taxation	32	60	92
2006 Winter Program in Taxation	31	61	92
2007 Winter Program in Taxation	8	60	68
2007 Local Government Finances Program	2	32	34
2007 Tax Senior Management Development	0	8	8
2008 Winter Program in Taxation	29	120	149
2008 Fiscal Decentralization & Local Government Finance Program	12	18	30
<b>Total</b>	<b>225</b>	<b>568</b>	<b>793</b>

**Table 3.14: Summary of Short-course Programmes in 2002-2008: Number of Module Registrations**

Programmes	South African Participants	Non-SA Participants	Total
2002 Winter Program in Taxation	41	86	127
2003 Winter Program in Taxation	30	120	150
2003 Property Tax Module	8	24	32
2004 Winter Program in Taxation	55	107	162
2004 Local Government Finances Program	20	14	34
2005 Winter Program in Taxation	36	125	161
2006 Winter Program in Taxation	51	107	158
2007 Winter Program in Taxation	15	126	141
2007 Local Government Finances Program	2	32	34
2007 Tax Senior Management Development	0	7	7
2008 Winter Program in Taxation	31	247	278
2008 Fiscal Decentralization & Local Government Finance Program	12	18	30
<b>Total</b>	<b>301</b>	<b>1 013</b>	<b>1 314</b>

**Table 3.15: Number of Participants per Country: 2002-2008**

	Country	Individuals
1	Angola	4
2	Botswana	7
3	Cameroon	2
4	Chad	1
5	DRC	32
6	Ethiopia	14
7	Ghana	30
8	Kenya	17
9	Lesotho	46
10	Malawi	59
11	Mauritius	1
12	Mozambique	3
13	Namibia	13
14	Niger	1
15	Nigeria	24
16	Rwanda	44
17	Sierra Leone	35
18	South Africa	188
19	Sudan	9
20	Swaziland	11
21	Tanzania	62
22	Uganda	27
23	Zambia	21
24	Zimbabwe	13
	<b>Total</b>	<b>664</b>

## Summary of Conferences and Workshops: 2005-2008

**Table 3.16: Summary of SATI Conference on the Valuation and Rating of Public Service Infrastructure held on 2 and 3 June 2005: Total Number of Individual Participants**

Workshop on Valuation and Rating	South African Participants	Non-SA Participants	Total
<b>Total</b>	<b>154</b>	<b>2</b>	<b>156</b>

**Table 3.17: Participants in the SATI high-level Workshop on Tax Policy and Tax Administration held from 18 to 20 June 2006**

Participant	Country	Institution
Rui Cruz	Angola	Professor and advisor to MoF
Iponeng Sennanyana	Botswana	Director of Tax Policy
Segolo Lekau	Botswana	Commissioner of Internal Revenue
Freddie Modise	Botswana	Commissioner General: BURS
<i>Georges Gaza Okondji</i>	<i>DRC</i>	<i>Chief of Division: Taxes, MoF</i>
Nthako S Sekome	Lesotho	Commissioner: Income Tax
Maleshoane Morakabi	Lesotho	Commissioner: VAT
Banze Sebastião LN	Mozambique	Tax Advisor, Ministry of Finance
Uapirama John Kavari	Namibia	Director : Inland Revenue
John A Karimu	Sierra Leone	Commissioner General
Gabir M Saad El Din	Sudan	Deputy Secretary General, Chamber of Taxation
Philda Msibi	Swaziland	Commissioner of Taxes
Wisdom Nhekairo	Zambia	Commissioner: Direct Taxes
Gershem T Pasi	Zimbabwe	Zimbabwe Revenue Authority
Robert Mangwiro	Zimbabwe	Zimbabwe Revenue Authority
David Hollinrake	SADC	Senior Tax Advisor, SADC Secretariat

**Table 3.18: Instructors for the SATI high-level Workshop on Tax Policy and Tax Administration held from 18 to 20 June 2006**

Instructor	Country	Institution
Arnold, Brian	Canada	University of Western Ontario
Bird, Richard	Canada	University of Toronto
Fjeldstad, Odd-Helge	Norway	Chr. Mickelsen Institute
Grote, Martin	South Africa	National Treasury
Sasseville ,Jacques	Canada	OECD
Zolt, Eric	United States	University of California Los Angeles

**Table 3.19: Summary of ATI VAT in Africa Conference held on 15 June 2007**

VAT in Africa Conference	Countries Represented	Total Number of Participants
<b>Total</b>	<b>14</b>	<b>44</b>

**Table 3.20: Speakers at the ATI VAT in Africa Conference held on 15 June 2007**

Speaker	Country	Institution
Aujean, Michel	France	European Union
Child, David	United Kingdom	Consultant
Cnossen, Sijbren	The Netherlands	Maastricht University
Grandcolas, Christophe	France	French Revenue Authority
Krever, Rick	Australia	Monash University
Millar, Rebecca	Australia	University of Sydney
Schenk, Alan	United States	Wayne State University
Waerzeggers, Christophe	The Netherlands	Utrecht University

**Table 3.21: Summary of Municipal Property Rates Act: Critical Issues Conference held on 12 September 2007**

<b>Municipal Property Rates Act: Critical Issues Conference</b>	<b>Countries Represented</b>	<b>Total Number of Participants</b>
<b>Total</b>	<b>9</b>	<b>112</b>

**Table 3.22: Speakers at the Municipal Property Rates Act: Critical Issues Conference held on 12 September 2007**

<b>Speaker</b>	<b>Country</b>	<b>Institution</b>
Channing, Janet	South Africa	KwaZulu-Natal Provincial Government
Espach, Ben	South Africa	Professional Valuer, Pretoria
Franzsen, Riël	South Africa	University of Pretoria
Hunter, Roland	South Africa	Hunter van Ryneveld (Pty) Ltd
Jacobs, Johan	South Africa	Hessequa Local Municipality
Kitchen, Harry	Canada	Trent University
Lehobye, Isaac	South Africa	City Valuer, City of Tshwane
McCluskey, William	United Kingdom	University of Ulster
Mikesell, John	United States	Indiana University, Bloomington
Sarvari, Werner	South Africa	City Valuer, City of Johannesburg
Van Ryneveld, Philip	South Africa	Hunter van Ryneveld (Pty) Ltd
Waldeck, John	South Africa	eThekweni Metropolitan Municipality
Zybrands, André	South Africa	Professional Valuer, Pretoria

**Table 3.23: Summary of Workshops on Tariff, Trade Remedy & Import and Export Permit Applications**

<b>Workshop on Tariff, Trade Remedy &amp; Import and Export Permit Applications</b>	<b>Workshop 1 (2-3 October 2007)</b>	<b>Workshop 2 (27-28 November 2007)</b>
<b>Total</b>	<b>33</b>	<b>27</b>

**Table 3.24: Speakers at the Workshops on Tariff, Trade Remedy & Import and Export Permit Applications**

<b>Instructor</b>	<b>Country</b>	<b>Institution</b>
De Lange, Riaan	South Africa	University of Pretoria
Lotter, Chris	South Africa	University of Pretoria
Jacobsz, Thinus	South Africa	CLS (Pty) Ltd
Mabaso, Brenda	South Africa	ITAC
Masege, Itumeleng	South Africa	ITAC
Seymore, Reyno	South Africa	University of Pretoria
Snyman, Philip	South Africa	ITAC

**Table 3.25: Instructors for Past SATI and ATI Programs: 2002-2008**

	<b>Instructor</b>	<b>Country</b>	<b>Institution</b>	<b>Years</b>
1	Arnold, Brian	Canada	University of Western Ontario	2002-2003, 2005-2008
2	Aryee, Jacob	Ghana	Sierra Leone Parliament	2008
3	Ault, Hugh	United States	OECD	2004
4	Bird, Richard	Canada	University of Toronto	2003, 2006
5	Brooks, Neil	Canada	York University	2006-2008
6	Calitz, Estian	South Africa	University of Stellenbosch	2005
7	Caner, Selcuk	Turkey	Bilkent University	2002-2008
8	Child, David	United Kingdom	Consultant	2003-2008
9	Cnossen, Sijbren	The Netherlands	Maastricht University	2002-2008
10	Dafflon, Bernard	Switzerland	Fribourg University	2008
11	Ebel, Bob	United States	World Bank Institute	2004
12	Engel, Keith	South Africa	National Treasury – South Africa	2003-2005
13	Fjeldstad, Odd-Helge	Norway	Chr. Mickelsen Institute	2006
14	Franck, Peter	South Africa	South African Revenue Service	2002-2005
15	Franzsen, Riël	South Africa	University of South Africa	2003-2008
16	Gericke, Carl	South Africa	South African Revenue Service	2003
17	Govender, Rodney	South Africa	South African Revenue Service	2007
18	Groenendijk, Nico	The Netherlands	Twente University	2002
19	Grote, Martin	South Africa	National Treasury – South Africa	2002-2008
20	Hansungule, Michelo	Zambia	University of Pretoria	2006
21	Jibao, Samuel	Sierra Leone	National Revenue Authority	2008
22	Jousten, Alain	Belgium	IMF, University of Liege	2008
23	Karingi, Stephen	Kenya	KIPPRA, UNECA	2002, 2003
24	Keanley, Aidan	South Africa	South African Revenue Service	2004-2008
25	Kebonang, Zane	Botswana	University of Botswana	2002
26	Kelly, Roy	United States	Duke University	2003-2004, 2007-2008
27	Kibambe, Jacques	DRC	University of Pretoria	2008
28	Kitunzi, Anka	Uganda	SDU, Uganda	2003-2007
29	Krever, Rick	Australia	Monash University	2002-2007
30	Laycock, Ian	United Kingdom	International Monetary Fund	2002
31	Legwaila, Thabo	South Africa	University of Stellenbosch	2003, 2007-2008
32	Leigland, Jim	United States	Municipal Infrastructure Unit (SA)	2004
33	Malherbe, Rassie	South Africa	University of Johannesburg	2004-2006, 2008
34	Margalioth, Yoram	United States	Harvard University	2002
35	May, Cyril	South Africa	University of the Witwatersrand	2002
36	Mazorodze, IV	Zimbabwe	SARS	2007-2008
37	McCluskey, Billy	United Kingdom	University of Ulster	2003-2004, 2006-2008
38	Melck, Antony	South Africa	University of Pretoria	2002
39	Meyer, Anton	South Africa	ABSA Bank	2004
40	Millar, Rebecca	Australia	University of Sydney	2007
41	Mohne, Guy	Zimbabwe	University of the Witwatersrand	2004
42	Monteiro, Carla	South Africa	University of the Witwatersrand	2002
43	Nyamongo, Esman	Kenya	University of Pretoria	2007
44	Nyiri, Roxanna	South Africa	South African Revenue Service	2003-2004
45	O'Connell, Lesley	South Africa	South African Revenue Service	2006-2008
46	Oldman, Oliver	United States	Harvard University	2002
47	Olima, Washington	Kenya	University of Nairobi	2003-2004
48	Olivier, Lynette	South Africa	University of Johannesburg, SARS	2002-2007
49	Pillay, Pundy	South Africa	Consultant (formerly FFC)	2005
50	Rock, Joseph	South Africa	South African Revenue Service	2006-2008
51	Rosenbloom, David	United States	Caplin & Drysdale	2002
52	Rosengard, Jay	United States	Harvard University	2002-2006
53	Sasseville, Jacques	Canada	OECD	2003, 2007
54	Schenk, Alan	United States	Wayne State University	2007-2008
55	Schoeman, Niek	South Africa	University of Pretoria	2002-2008
56	Scholtz, Dirk	South Africa	University of Pretoria	2003-2008
57	Sichei, Moses	Kenya	University of Pretoria, KIPPRA	2004-2006
58	Solomon, David	South Africa	University of the Witwatersrand	2002-2008
59	Thompson, Kirsten	South Africa	University of Pretoria	2007-2008
61	Thompson, Samuel	United States	University of Florida	2002
62	Thuronyi, Victor	United States	International Monetary Fund	2002-2008
63	Vaillancourt, François	Canada	University of Montreal	2008
64	Van Heerden, Jan	South Africa	University of Pretoria	2002-2003
65	Van der Merwe, Ron	South Africa	South African Revenue Service	2002-2008
66	Van der Merwe, Trix	South Africa	University of South Africa	2002, 2004
67	Waerzeggers, Christophe	The Netherlands	Utrecht University	2006-2007
68	Zolt, Eric	United States	University of California Los Angeles	2002-2007

Note: 68 instructors from 18 countries; 36 African instructors from 9 African countries.