

# From SATI to the ATI



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## Basic Facts about Africa

- Total area: 30,221,532 km<sup>2</sup> (11,668,545 mi<sup>2</sup>)
- Area: 22 of the 50 largest countries
- 54 countries (including Western Sahara and 6 island states)
- Population: 850 million+
- Population: 12 of the top 50 countries
- Per capita GDP: Only 1 country in the top 50; more significantly 35 countries in the bottom 50
- More than 1,500+ indigenous languages
- 4 primary 'official' languages (English, French, Arabic and Portuguese)

# Africa: The Challenge



Source: Land Lines, April 2007

## About SATI

### Primary Goal:

- Building capacity within the public sector on the African continent in the areas of tax policy and tax administration – thereby strengthening the public service in individual countries and the African Union

### Secondary Goals:

- Facilitating and providing technical assistance
- Facilitating tax-related research
- Establishing and maintaining a network of tax policy advisors and tax administrators

## Brief Historical Overview

- The Harvard International Tax Program
- The idea of an African Tax Institute is more than 30 years old
- 1971: Attempt to establish a Tax Program in Nigeria
- Exploratory visit by Professor Eric Zolt in March 2000
- Formally launched on 23 June 2002 by Trevor Manuel, Minister of Finance of South Africa

## 2002-2006 Winter Programs

- 2002 Winter Program:
  - 5 modules
  - 72 participants from 13 countries – as far north as Uganda and Kenya
- 2003 Winter Program:
  - 7 modules
  - 71 participants from 12 countries – as far north as Ethiopia
- 2004 Winter Program:
  - 9 modules
  - 111 participants from 11 countries – including Ghana
- 2005 Winter Program:
  - 10 modules
  - 91 participants from 14 countries - including Sudan
- 2006 Winter Program:
  - 12 modules
  - 119 participants from 14 countries

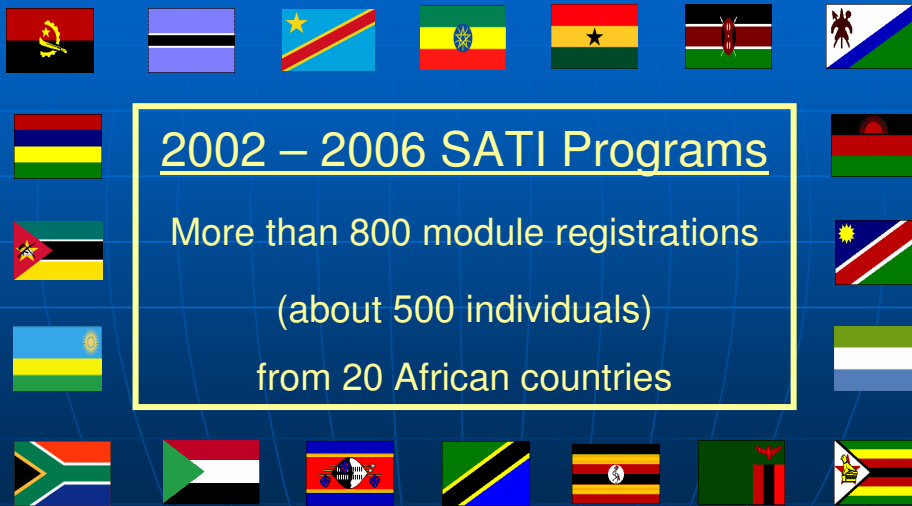
## 2002-2006 Winter Program Instructors

- Instructors included experts from Australia, Canada, Kenya, the Netherlands, Norway, South Africa, Turkey, Uganda, the UK, the US and Zimbabwe
- Instructors from various international institutions (e.g. IMF, OECD, World Bank, UNECA) complemented academics, tax administrators and policy specialists and tax practitioners

## 2003: Module on Property Taxation

- In September 2003 SATI piloted a property tax module consisting of a 2-month period of distance learning followed by a one-week contact tuition session
- The 32 participants from 8 countries

# Southern African Tax Institute



Countries Participating in SATI Programs: 2002 - 2006



## Participants: 2006 Winter Program



## SATI Training: Past

- 2002 Winter Program in Taxation
- 2003 Winter Program in Taxation
- 2003 Property Tax Module
- 2004 Winter Program in Taxation
- 2004 Local Government Finance Program (September 2004)
- 2005 Winter Program in Taxation
  
- 2005 Workshop on Valuation and Rating of Public Infrastructure
  
- 2006 Winter Program in Taxation
  
- 2006 High-level Workshop on Tax Policy and Tax Administration

## 2007 Winter Program: Modules

- The following 9 modules:
  - Comparative Tax Administration
  - Comparative Tax Policy
  - International Taxation & Tax Treaties
  - Introduction: Tax Analysis & Revenue Forecasting
  - Advanced Tax Analysis & Revenue Forecasting
  - Value-added Taxation
  - Business Taxation
  - Customs & Excise Taxation
  - Legal Drafting

## ATI Training: The Future

- Specialized programs, conferences and workshops
  - VAT in Africa Conference – 15 June 2007
  - Senior Tax Administrator Management Development – 10-14 September 2007
  - Local Government Finance Program – 10-14 September 2007
  - Property Tax Workshop – 12 September 2007
- Country-specific workshops
  - E.g. Tax Auditing for the Federal Inland Revenue Service, Nigeria – July 2007
- Web-based e-learning modules
  - E.g. Property Taxation in Africa – Lincoln Institute of Land Policy
- Post-graduate academic programs
  - M Phil (Taxation) – from 2008
- Modules or workshops in French and Portuguese

## ATI Research

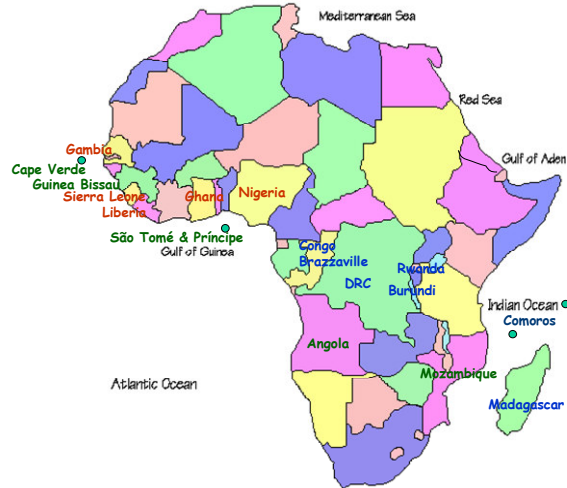
- Publish conference proceedings
  - *Excise Taxation in Southern Africa (2006)*
  - *VAT in Africa (2007)*
- Newsletter
  - First electronic newsletter published in July 2005
- Collecting and maintaining data on African countries
  - E.g. Lincoln Institute of Land Policy and SATI Joint Venture (2007-2009)
- An *All African Tax Journal (AATJ)*
- Research fellowships
- Facilitate contract research and publish research outputs

## Lincoln/ATI Joint Venture: Current Status

- Three fellows:
  - Mr Samuel Jibao (Sierra Leone)
    - Gambia, Ghana, Nigeria, Liberia, Sierra Leone
  - Mr Jean-Jacques Nzewanga (DRC)
    - Burundi, Comoros, Congo – Brazzaville, DRC, Madagascar, Rwanda
  - Mr Vasco Nhabinde (Mozambique)
    - Angola, Cape Verde, Guinea Bissau, Mozambique, São Tomé & Príncipe



## Countries covered in the Lincoln/ATI Venture: 2007 Fellows



## Lincoln/ATI Joint Venture: Challenges

- 2007-2009
  - Permission to do research and interview officials letters of support
  - Identifying appropriate country contacts
  - Finding and accessing data
  - Intra Africa travel and accommodation costs
  - Political instability (e.g. Comoros, Côte d'Ivoire, Chad, Guinea Bissau, Nigeria, Somalia, Sudan )
  - Scale: Ethiopia, Nigeria, Sudan
  - Identifying further fellows for Francophone Africa and a fellow for Arabic/Amharic NE Africa

## Lincoln/ATI Joint Venture: Future

Year	Commitment	Research Output
2008	<ul style="list-style-type: none"> <li>Continuation of 2007 fellowships – should progress be satisfactory</li> <li>Selection of 3/4 new fellows for N, C and W Francophone Africa and 1 for Arabic/Amharic NE Africa</li> <li>Workshop with all fellows</li> </ul>	<ul style="list-style-type: none"> <li>Publish country reports on first 16 countries as working papers</li> <li>Updating and improvement of Lincoln web-based course <i>Designing and Implementing Property Tax Systems in Africa</i></li> </ul>
2009	<ul style="list-style-type: none"> <li>Continuation of 2008 fellowships – should progress be satisfactory</li> <li>Review of Southern and East African Anglophone countries by ATI staff</li> <li>Workshop with all fellows</li> </ul>	<ul style="list-style-type: none"> <li>Publish country reports on 25 additional countries as working papers</li> <li>Updating and improvement of Lincoln web-based course <i>Designing and Implementing Property Tax Systems in Africa</i></li> </ul>
2010	<ul style="list-style-type: none"> <li>All-Africa conference to be held at the University of Pretoria</li> </ul>	<ul style="list-style-type: none"> <li>Book: <i>Status of Property Taxation in Africa</i></li> </ul>

### Extension of SATI Programs to Francophone, Portuguese-speaking (Lusophone) and Arabic Countries in Africa



## Funding

### 2001 – 2004:

- Harvard Law School, USAID (both in SA and SADC), DFID, the British Council, InWent, the Lincoln Institute of Land Policy (LILP), OECD, World Bank, the IMF

### 2005 – 2006:

- Primarily self-funded
- Only limited assistance from other institutions (e.g. IMF, FIAS, OECD, USAID, LILP)

## Funding – 2007 and Beyond

### 2007:

- Lincoln Institute of Land Policy – Joint Venture

### 2008:

- Fund A: A T I Chair
- Fund B: Bursary fund for post-graduate students and research fellows

