

SKILLS DEVELOPMENT FOR AFRICAN PARLIAMENTARIANS TO TRACK, STOP AND RETRIEVE ILLICIT FINANCIAL FLOWS FROM AFRICA:

Nairobi, Kenya | 9 – 10 October 2017

Proposed Agenda

Training Objectives

One of the proposed focus area by the Consortium to stem IFFs from Africa is on capacity building for African Governments and Legislators. Critical is the fact that addressing IFFs is both technical and political issue. The course is aiming at building knowledge and understanding base of legislators. The more informed the legislative arm of the state is the better contribution into the policy and development initiatives. Given the IFFs scope, ability to stem IFFs requires understanding and political buy-in

Target Group

Members of Parliament/Legislators of African nations and of regional forum

DAY 1 – ARRIVAL DAY	
	Networking Evening
DAY 2	
09h00 – 09h30	Opening Ceremonies <ul style="list-style-type: none"> • Introduction and Welcome Remarks • Training Expectations and Objectives
09h30 – 10h30	Session 1: TAX AND DEVELOPMENT <ul style="list-style-type: none"> • Importance of Taxation and economic Development • Why train Parliamentarians? <p><i>Presenter: Dr. Nara Monkam</i> 25 minutes presentation, 35 minutes inputs from Parliamentarians and discussions</p>
10h30 – 11h00	HEALTH BREAK
11h00 – 12h15	Session 2: TAX DEVELOPMENT AND ILLICIT FINANCIAL FLOWS <i>Social and economic impact of illicit financial flows is particularly severe for developing countries. The transfer of proceeds from corruption, tax evasion, and other crimes drain resources from economies and thereby stifle development and enhancement of infrastructure. Developing countries lose about \$100 billion annually in tax revenues due to inward investments being routed through offshore financial centres.</i> <ul style="list-style-type: none"> • What is Illicit Financial Flows and Tax Development • How big is the Problem of Illicit Flows • What are development challenges of IFFs from Africa

	<ul style="list-style-type: none"> Non-Tax Illicit Flows: Implications to state Development <p><i>Presenter: TJN-A/Adv. Gumbi</i> 30 minutes presentation, 45 minutes inputs from Parliamentarians and discussions</p>
12h15 – 13h00	Plenary and Discussions
13h00 – 14h00	LUNCH BREAK
14h00 – 15:15	<p>PROMOTING TRANSPARENCY IN TAXATION: WHY TAX INCENTIVES PROVIDE LITTLE REVENUE TO AFRICAN COUNTRIES - CASE STUDY</p> <p><i>This session will present a case study of capital allowance and tax incentives that are used by companies to move assets across jurisdictions to benefit from capital allowance incentives. The case study will also illustrate how companies can exploit incentives in a country by buying local subsidiaries.</i></p> <p><i>Presenter: TJN-A / Mr. Savior Mwamba</i> <i>Document for discussion: ATAF AMATM</i> 30 minutes presentation, 45 minutes inputs from Parliamentarians</p>
15h15 – 16h00	Plenary and Discussions
	EVENING TEA BREAK AND END OF DAY
	DAY 3
09h00 – 10h00	<p>CURBING IFFS: WHAT IS TRANSFER PRICING AND WHY HAS IT BECOME A TOPICAL FOR AFRICAN COUNTRIES?</p> <p><i>The session will look at the basic overview of transfer pricing and the aggressive base eroding payments that reduce taxes in African countries. The session will be used to set the scene for the next session which will look at a case study on ratification of legislation and regulations. Through this session, participants will be introduced to the basic cross border payments conducted by taxpayers and equally illustrate the aggressive nature of tax planning where weak legislation is fully exploited.</i></p> <p><i>Presenter: ATAF and TJN-A</i> <i>Document for Discussion: ATAF TP Workshop (2016) & ATAF AGT Workshop (2016)</i> 30 minutes presentation, 30 minutes inputs from Parliamentarians</p>
10h00 – 10h30	Plenary and Discussion
10h30 – 11h00	HEALTH BREAK
11h00 – 12h15	<p>DRAFTING MODERN LEGISLATION TO ADDRESS CHALLENGES OF TP AND AGGRESSIVE TAX PLANNING – CASE STUDY</p> <p><i>Linking with the previous session, a presentation of 2 different transactions which are common in African countries will illustrate how taxpayers get around outdated laws and how tax administrations become limited in assessing auditing cases. The session will look at the approaches to drafting of regulations that would have addressed the 2 transactions.</i></p> <p><i>Presenter: Mr. Ted Silkulwasha</i> <i>Document for Discussion: ATAF Suggested Approach to Drafting Transfer Pricing Legislation</i> 30 minutes presentation, 45 minutes inputs from Parliamentarians</p>
12h15 – 13h00	Plenary Discussions

13h00 – 14h00	LUNCH BREAK
14h00 – 15h00	<p>DTAS: ARE WE GIVING AWAY OUR TAXING RIGHTS – A CASE STUDY</p> <p><i>Noting that African countries have limited treaty networks, does this illustrate that ineffective treaties are giving our Africa’s taxing rights? Are African countries trapped into negotiating new treaties with limited capacity and an urgent need for investment? These are some of the questions that will be posed through a case study.</i></p> <p><u>Presenter:</u> ATAF & TJN-A</p> <p><u>Document for Discussion:</u> ATAF Model DTA, share sample well documented DTA and poorly done DTA</p> <p>30 minutes presentation, 30 minutes inputs from Parliamentarians</p>
15h00 – 16h00	<p>OVERSIGHT: HOLDING THE EXECUTIVE ACCOUNTABLE - WHAT IS THE ROLE OF PARLIAMENTARIAN IN ADDRESSING ILLICIT FINANCIAL FLOWS?</p> <p><i>In the midst of existing tools and practices of different government agencies such as tax administrations, multinationals, different international standards concerning taxes, corruption, and money laundering. What is expected of parliamentarians on:-</i></p> <ul style="list-style-type: none"> • IFFs • Treaties (DTA) • Transfer Pricing <p><u>Presenter:</u> TJN-A</p>
16h00 – 16h30	WAY FORWARD
TEA BREAK AND EVENING COCKTAIL	