# ECOWAS REGIONAL TAX POLICY DIALOGUE

## TAX AGREEMENTS, TAX INCENTIVES AND SUSTAINABLE DEVELOPMENT IN WEST AFRICA

# DAKAR, Senegal

## November 28 – 30, 2018

This regional dialogue is geared towards promoting an understanding of the policy issues that West African countries should consider when putting in place tax incentive and Double tax agreement regimes. The dialogue will also examine current tax incentive and tax agreements regimes in West Africa to establish whether they are beneficial in promoting sustainable development or not.

Each session will be preceded by brief reflections of the practice on what works and what does not work. These reflections will be rounded by an open plenary discussion.

# Programme

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| TIME | EVENT | FACILITATOR |
| Wednesday,28 November 2018 | | |
| 8:30am -9:00am | Registration | Oxfam/TJNA /FES |
| 9:00am -9:30am | Introductory Remarks | * Adama Coulibaly, Regional Director, Oxfam International * FES * TJNA |
| 9:30 am -11:15am | **NEXUS BETWEEN INVESTMENTS AND TAXATION**   * This framing session will introduce the subject of tax incentives and compare tax incentives across jurisdictions | *Presenter:*   * **Mustapha Ndajiwo,**   **University of South Africa & Tax Justice Network** |
| *Discussants:*   * *Prof Abdoul Aziz Ndiaye, Universite Cheikh Anta Diop, Senegal* * *Sawadogo Sayouba, Ministry of Finance, Burkina Faso* |
| *Plenary Discussions* |
| 11:15am -11:30am Coffee/Tea Break | | |
| 11:30am 13:15pm | **GOOD, BAD, AND THE UGLY:**  **HOW DTAS IMPACT ECONOMIC DEVELOPMENTS/INVESTMENTS**   * Session will explore in detail policy issues surrounding tax treaties and tax agreements including DTAs in Africa’s (especially West Africa’s) development | *Presenter:*   * **Jan Loeprick, World Bank** |
| Discussants:   * *Kahinde Kajesomo, Federal Inland Revenue Service, Nigeria* * Maimouna Diakite, TJN |
| Plenary Discussion |
| 1:15 – 2:30pm Lunch | | |
| 2.30pm 5.00pm | **COUNTRY LEVEL EXPERIENCES ON TAX AGREEMENTS**  The session will involve:   * An open discussion on the various policy issues around tax agreements at national levels. * Country experiences on the usefulness, effectiveness and efficiency of tax agreements | **Group discussions** |
| *Parallel country discussions*   * *Senegal* * *Ghana* * *Burkina Faso,* * *Nigeria,* * *Sierra Leone and* * *Niger* * *Liberia* |
| *Plenary Discussion/Report* |
| 5:00pm - Coffee/Tea Break | | |
| END OF DAY ONE | | |

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| Thursday 29 November 2018 | | |
| 9.00am -9.15pm | **Recap-of Day 1** | Plenary |
| 9: 15am -11.00am | **TAX INCENTIVES: POLITICAL OR ECONOMIC TOOLS OR BOTH.**   * Session will contextualise the key political and economic drivers of tax incentives and how governments and businesses justify it. * It will also identify key issues and concerns around the use of tax incentives and implications towards economic developments. | *Presenters:*   * **Prof Abdoul Aziz Ndiaye, Universite Cheikh Anta Diop** * **Isabel Diggs, Liberia Revenue Authority** * **Alexandra Readhead, IGF**   *Facilitator:*   * ***Ivy Sarkodie Awere-Konor, Ministry of Finance, Ghana*** |
| *Plenary Discussion* |
| 11:00am – 11:30am Coffee/ Tea Break | | |
| 11.30am -13.00pm | **TRENDS IN EXTRACTIVE (EI) SECTOR FISCAL GOVERNANCE**   * Session aims at providing and interpreting emerging practice and developments in the extractives sector. Specifically, the presenter will address this through the lens of ***Financial Modelling for the Extractive Industry Sector and Tax Agreements.*** | *Presenter:*   * **Seydou Coulibay, African Development Bank**   *Facilitator:*   * ***Amadou Badiane, Ministry of Finance, Senegal*** |
| *Discussant:*   * *Benjamin Boakye, Africa Centre for Energy Policy* * *Hon. Tibila KABORE, National Assembly, Burkina Faso* |
| *Discussion Plenary* |
| 13:00 – 2:00pm Lunch | | |
| 2.00pm –4:00pm | **TRENDS IN EXTRACTIVE (EI) SECTOR FISCAL GOVERNANCE (Contd.)**   * The session will focus on tax harmonisation and fiscal reform measures by the Ecowas Commission | *Presenter:*   * **Rosemond Danso-Ansate, ECOWAS Commission**   *Discussants:*   * ***Hon Festus Lasana, National Assembly, Sierra Leone*** * ***Moses Kambou, ORCADE, Burkina Faso***   *Facilitator:*   * ***Hon Diey Madiane Ba, National Assembly, Senegal*** |
| *Plenary Discussion* |
| 4:00pm -4:15 pm Coffee/tea break | | |
| 4:15 – 5:30pm | **TAX POLICY FORMULATION AND IMPLEMENTATION:**  **ROLE OF GOVERNMENT AGENCIES AND PARLIAMENT**   * Session will highlight the nature of tax incentives and tax agreements prevailing in the West Africa region * What additional role can parliamentarians and regional intergovernmental bodies play to minimise these treaties and their negative effects on citizens | *Panel:*   * ***Hon. Maman Djibo, National Assembly, Niger*** * ***Patrick Freeman, Ministry of Finance, Ghana*** * ***Isabel Diggs, Liberia Revenue Authority***   *Facilitator:*  ***Babatunde Oladapo, West Africa tax Administrators Forum*** |
| END – DAY TWO | | |

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| Friday 30 November 2018 | | |
| 9:00 am –10:00 am | **MULTI-STAKEHOLDER DISCUSSION ON WORKING TOGETHER ON TAX INCENTIVES AND TAX AGREEMENTS TO PROMOTE BROAD-BASED DEVELOPMENT IN WEST AFRICA** | * MP * MoF/Revenue Authorities * CSOs * Academia |
| 10:00 am -  11:30am | **JOINT STATEMENT**  Discuss and agree on a joint position on tax incentives, tax agreements and sustainable development in West Africa | Presentation |
| Plenary |
| 10:30am-11:45am Coffee Break | | |
| 11:30am  12:30am | Next steps/way forward | * Group discussion * Map out a strategy * What issues can be followed through at national levels and regional level. |
| 12:30pm  13:00pm | Closing Remarks | TJNA  Oxfam International  Participant |
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