



**International Fiscal Association**

**IFA 2021 Virtual Event  
29 November – 1 December 2021**

**OUTLINE**

**The Global Tax Agreement: the Two-Pillar Solution  
IFA Regions: the Inclusive Framework  
Africa**

**Africa | Tuesday, 30 November 2021 | 15.00 – 17.00**

**Introduction**

Murray Clayson (UK) and  
Dapo Ladimeji (Nigeria and Chair African Region Steering Group)

**Chair**

Johann Hattingh (South Africa)

**Panel members**

Mathew Olusanya Gbonjubola (Nigeria)  
Ridha Hamzaoui (Tunisia)  
Osman Mollagee (South Africa)  
Anthony Munanda (Kenya)  
Lutando Mvovo (South Africa)  
Belema Obuoforibo (IBFD)  
Annet Oguttu (Uganda)

**Secretary**

Craig West (Netherlands)



## International Fiscal Association

This webinar will assess the Two Pillar proposal from an African perspective in four key themes.

Theme one will set the **African Context**. Known current difficulties in the acceptance and implementation of various global proposals that foreshadowed the Two Pillar solution will be reviewed, ranging from automatic exchange of information to the multilateral instrument to implement BEPS related tax treaty measures.

The second theme will build on the context given in the first by providing **African Views on the Two Pillar proposal**. Aspects covered will include the reasons why countries are, or are not signing up to political declarations about the proposal; the practicability and prospects for domestic law changes as well as tax treaty changes; what the proposals mean for profit allocation, transfer pricing and dispute resolution in Africa; alternate technical proposals for the design of the Pillars favoured by African countries; and the risk of importing known problems, such as from sales-based federal tax models or enacting complex CFC-like tax regimes for the first time in most African countries.

In the third theme, **African Responses** (and potential responses) to the Two Pillars will be unpacked. The reasons for not signing up to political declarations, and difficulties anticipated by governments, industry and practitioners will be reviewed; the need for cost/benefit analysis as well as model unilateral tax measures will be discussed; and potential reactions, also from countries outside the Inclusive Forum will be considered.

In the concluding section, the panel will provide summative remarks for the **Way Forward**. The panel will contextualise how the Two Pillar proposal is and should be seen. Perspectives will range from the fiscal priorities for African countries, to business that operate on the continent and fundamentally, from a tax policy and international law perspective.