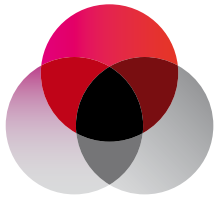




UNIVERSITY OF AMSTERDAM  
Amsterdam Centre for Tax Law



UNIVERSITY OF CAPE TOWN  
IYUNIVESITHI YASEKAPA • UNIVERSITEIT VAN KAAPSTAD



**ACTL**

Designing the  
Tax System for  
a Cashless,  
Platform-Based and  
Technology Driven  
Society

**UvA-UCT Conference**  
**12 April 2023**  
**Cape Town, South Africa**

**Designing tax systems in a  
cashless, platform-based and  
technology driven African society**



# Overview

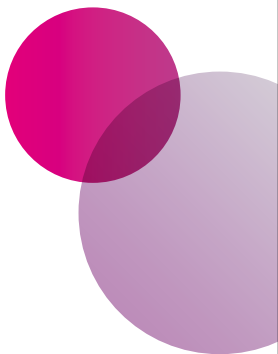
The CPT project of the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) and the UCT Tax Unit for Fiscal Research of the University of Cape Town (UCT) are excited to announce their joint conference on *“Designing tax systems in a cashless, platform-based and technology driven African society”* to be held on 12 April 2023.

## **The speakers and moderators will be divided in 4 panels addressing the following topics**

1. Taxing the Digital economy and digital services;
2. Taxes on digital streaming services and broadcasting industry;
3. Mobile Financial Services in Africa;
4. Regulation and reception of Blockchain and Cryptocurrency in Africa;
5. Potential of AI in tax administration; and Explainable Artificial intelligence in Tax Domain.

The CPT-UCT conference will offer attendees the opportunity to engage in a dialogue with specialists in taxation and other fields, in particular technology pundits, as well as digital business experts and officials from national and international organizations.

Next to the Conference, the UvA and the UCT organize half day **courses on the Taxation & the Digitalized Economy** (see page 10 below).



**12 April 2023**

**Designing fair, efficient  
and fraud-proof tax systems  
in a cashless, platform-based  
and technology driven  
African society**

## Speakers/moderators

**Prof. dr. Dennis Weber** (UvA / Loyens & Loeff)

**Prof. dr. Johann Hattingh** (UCT)

**Prof. Keith Engel** (South African Institute of Taxation)

**Prof. dr. Afton Titus** (UCT)

**Prof. dr. Daniel Smit** (UvA / EY)

**Dr. Svitlana Buriak** (UvA / Loyens & Loeff)

**Mbakiso Magwape** (IBFD)

**Prof. Des Kruger** (UCT & Weber Wentzel)

**Dr. Christoph Stork** (Research ICT Solutions)

**Lutando Mvovo** (Vodacom Group)

**Dr. Shaun Parsons** (UCT)

**Prof. Dr. Marina Bornman** (University of Johannesburg)

**Dr. Dennis Post** (UvA / EY)

**Dr. Claudio Cipollini** (UvA / RCLex)

**Dr. Błażej Kuźniacki** (UvA / PwC)

**Belle Fille Murorunwere** (University of Rwanda)

**Kamil Tyliński** (University College London)



# Program

9:00 - 9:10

## Opening

**Prof. dr. Dennis Weber** (UvA / Loyens & Loeff)

**Prof. dr. Johann Hattingh** (UCT)

9:10 - 9:30

## Keynote speech

**Prof. Keith Engel** (South African Institute of Taxation)

9:30 - 11:00

## Panel 1

### **Taxing the Digital economy and digital services**

There have long been discussions around how to properly address the policy of globalisation and digitalisation of the economy in international tax rules. In this respect, several potential solutions have been produced: a two-pillars approach of the OECD, a withholding source tax of the UN and unilateral measures of different countries imposed on digital services. In this panel, the speakers will discuss which of the solutions is a preferable and feasible option for implementation in the Sub-Saharan African context and their technicalities. In addition, the panel will address the issue of whether the requirement to remove all Digital Services Taxes and other relevant similar measures under the OECD Pillar One includes inter alia taxes on streaming services, which are contemplated or introduced by the governments of several countries in the region. In this regard, the speakers will discuss the relevant experience and policy positions of several EU countries.

Chair

**Prof. Dr. Johann Hattingh** (UCT)

Topic

**Taxing the Digital Economy: International Landscape and the Sub Saharan African context**

Speakers

**Prof. dr. Daniel Smit** (UvA / EY)

**Prof. Dr. Afton Titus** (UCT)

Topic

**Unilateral Measures to tax the Digital Economy including taxes on streaming services in Africa**

Speakers

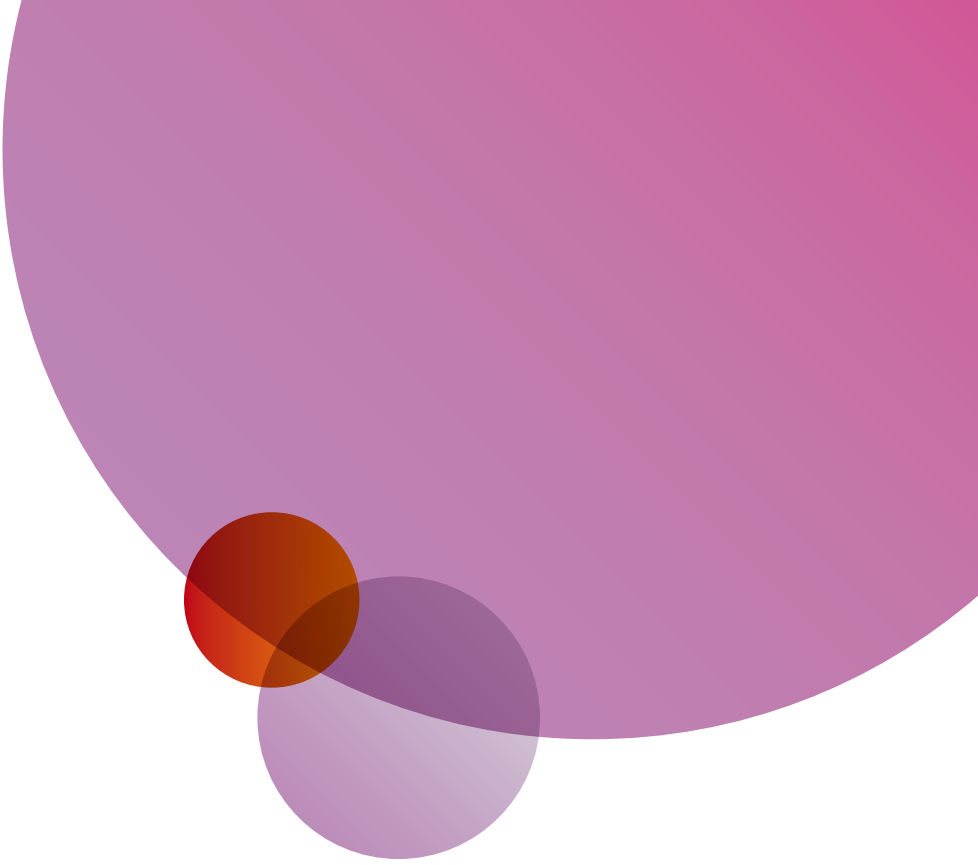
**Dr. Svitlana Buriak** (UvA / Loyens & Loeff)

**Mbakiso Magwape** (IBFD)

**Prof. Des Kruger** (UCT & Weber Wentzel)

11:00 - 11:30

Coffee Break



11:30 - 13.00

## Panel 2

### **Mobile Money Financial Services in Africa: Fintech regulation in domestic and international developments**

In this panel, the speakers will analyse specific international and domestic regulations for the fintech industry and for mobile money financial services, in particular. Improved access to technology, high fees of traditional financial services and an increase of contactless payments due to the COVID-19 pandemic stimulated rapid growth of otherwise already-well established services of mobile money. Mobile money platforms operate through mobile wallets not connected to bank accounts that allow deposit cash, use the wallet for payments, including P2P payments, and purchases. After providing a brief overview of the domestic legal framework, the speakers will analyse the challenges and potential impact that new taxes on mobile money platforms have on both tax authorities, platform businesses and users. In addition, the speakers will address the international tax implications on the fintech industry under the OECD Two-Pillars approach, in particular carve-outs and the compatibility of unilateral measures with the international tax obligations.

Chair


**Dr. Svitlana Buriak** (UvA / Loyens & Loeff)

Speakers

**Dr. Christoph Stork** (Partner at Research ICT Solutions)  
**Lutando Mvovo** (Vodacom Group)

13:00 - 14:00

Lunch Break



14:00 - 15:30

### Panel 3

#### **Blockchain and Crypto-assets – regulation and taxation practices in Africa**



In the third panel of the conference, the speakers will first discuss the potential of blockchain in African countries focusing on the opportunities for tax administrations to improve their performance in terms of revenue collection. They will approach the main implementation issues and the impact on national ecosystems. The focus will be set on the most recent initiatives in the field to open a debate on the need for changes in domestic legislation and further action at the international level. The second part of this panel will be dedicated to the regulatory and tax aspects of cryptocurrencies. The speakers will critically discuss the main challenges and opportunities arising from virtual currency in African countries and provide some recommendations on how to tackle the related issues both for direct and indirect taxation. They will also provide an overview of the diverging views of tax authorities on virtual currency and some suggestions to create an effective regulatory framework including also the third-party reporting regime.

Chair

**Dr. Claudio Cipollini** (UvA / RCLex)

Topic  
Speakers

**Blockchain technology and the impact on national ecosystems**

**Ian Putter** (Blockchain Research Institute - CoE Standard Bank)

**Dr. Dennis Post** (UvA / EY)

Topic  
Speakers

**Regulation and taxation of Cryptocurrency in African countries**

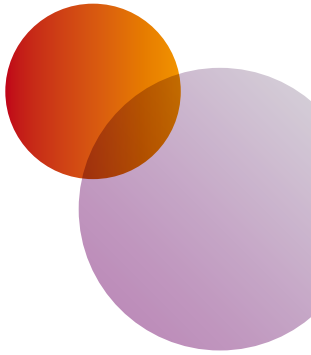
**Dr. Giorgio Beretta** (UvA)

**Dr. Shaun Parsons** (UCT)

**Prof. Dr. Marina Bornman** (University of Johannesburg)

15:30 - 16:00

Coffee Break



16:00 - 17:30

## Panel 4

### **Potential of AI in African tax administration: tax fraud detection and explainable AI**

Comprising of prominent experts in the interdisciplinary field of tax law and artificial intelligence (AI), the last panel will discuss two important aspects of digitalisation of tax function in Africa through the AI. The first part of this panel will focus on the increasing usefulness of AI for modern taxation while the second will reveal a risk of relying on AI without a sufficient explanation of its functioning. Following this plan, the panel will begin with the use of AI (e.g. artificial neural networks) for detecting tax fraud in order to help tax auditors in understanding the factors that contribute to tax fraud, thereby reducing the audit time and cost and recovering money foregone in tax fraud. However, all this potential of AI to save time and money for both taxpayers and governments does not come without any risk. Therefore the second part of this panel will discuss one of the major risks stemming from automation and digitalization in the public sector, which is the use of non-explainable AI systems for tax purposes. The speakers will try to answer the question how we can design AI systems in tax law that are capable of helping taxpayers and tax officers understand their decisions and what do people need to know about an AI tax system to be able to trust its decisions or be comfortable working with it.

Chair

**Dr. Błażej Kuźniacki** (UvA / PwC)

Speakers

### **Practical aspects of building AI tax fraud detection systems**

**Kamil Tyliński** (University College London)

### **Artificial neural networks for detecting tax fraud**

**Belle Fille Murorunkwere** (University of Rwanda)

### **Designing transparent & explainable AI solutions for tax law**

**Dr. Błażej Kuźniacki** (UvA / PwC)

**Kamil Tyliński** (University College London)

17:30 - 17:45

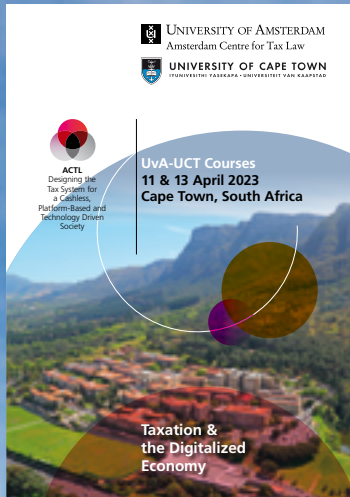
Closing Remarks



<b>Location</b>	<p><b>New Academic Conference Center</b> UCT Graduate School of Business, V&amp;A Waterfront, Cape Town, South Africa at Protea Hotel by Marriott Cape Town Waterfront Breakwater Lodge.</p>
<b>Registration</b>	<p><b>You can register via the <a href="#">online form</a></b> <b>Entrance fee: 150 euro / 2700 Rand</b> For students of the UCT, attendance to the conference is free (registration mandatory). However, paying participants have priority when there are not enough seats due to capacity limitations. Lunch is not included for free participants.</p>
<b>Organization</b>	<p>This Conference and the Education is part of the <a href="#">CPT project</a> of the Amsterdam Centre for Tax Law (ACTL) of the University of Amsterdam (UvA) and is organized together with the <a href="#">UCT Tax Unit for Fiscal Research</a> of the University of Cape Town.</p>
<b>Conference sponsor</b>	<p>This conference is sponsored by <b>&amp;Partners</b> AndPartners is a tax and law Firm based in Italy and in the metaverse (Decentraland) highly specialised in international and domestic taxation. The Firm, made up of 50+ persons, is recognised as one of the leading boutique active in the energy, real estate, banking and finance and wealth management business industries.</p>



# 11-13 April UvA-UCT Courses



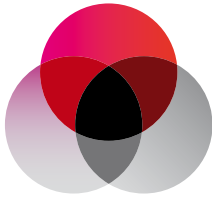
## Cape Town, South Africa

### Next to the Conference, the UvA and the UCT organize half day courses on the Taxation & the Digitalized Economy\*

- Introduction to Cryptocurrency Taxation
- Taxing the Digitalized Economy
- Artificial Intelligence and Data Analytics in Tax Law

\* For more info see separate brochure





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## About the CPT-project

Whenever major economic or social changes occur, tax systems must follow suit. Working from the assumption that society is in the process of transitioning to a new economic model, accelerated by the corona crisis, the CPT project examines how tax systems can be designed and structured for a society based primarily on cashless payment methods, online platforms, and digital technologies, such as artificial intelligence and blockchain.

The goal of the CPT project is to arrive at concrete recommendations to help governments, businesses and NGOs address problems under current tax systems and/or introduce structural tax reforms. The project also aims at providing guidelines and/or minimum standards for the redesign of modern tax systems.

The CPT project is financed with university funding and funds provided by external stakeholders (i.e., businesses and governments) interested in supporting academic research to design fair, efficient and fraud-proof tax systems. Stakeholders participating and financing this project include the private commercial organizations **Ernst & Young (EY)**, **Gatti Pavesi Bianchi Ludovici**, **Loyens & Loeff, &Partners**, **Microsoft**, **Netflix** and **NEXI Group**; Other organizations financing this initiative are the **Dutch Association of Tax Advisers (NOB)** and the **Dutch Branch of the International Fiscal Association (IFA)**.

Part of the CPT project is also financed by the **Netherlands legal research agenda 2019-2025 on Digital Legal Studies**, and the project forms part of Amsterdam Law School 'Digital Transformation of Decision-Making' initiative. Funding is also provided by the **Erasmus+ program** of the European Commission.

Other (non-commercial) partners of the CPT project are the academic institutions the **University of Cape Town (UCT)** from South Africa, the **Chulalongkorn University** from Thailand and the **tax authority** of the Autonomous City of Buenos Aires (AGIP).

For more information about the CPT project and its partners, please visit its website <https://actl.uva.nl/cpt-project/cpt-project.html>.

## UvA-UCT partnership

The objective of both the UvA and the University of Cape Town is to combine their strengths and expertise to come up with the building blocks – based on scientific research – for making tax systems fairer, more efficient and difficult to circumvent. An important feature of this research collaboration is that it pays special attention to the perspectives and interests of developing countries of the African continent.



SARAH BAARTMAN HALL