



Annual Meeting / Réunion Annuelle 2013

10, 11, 12, December – Palm Beach Hotel, Lomé, Togo

Programme

Please note that this meeting will be held bilingually in English/French wherever possible

Veillez noter que la réunion sera autant que possible bilingue

Tuesday 10th December

- 09.00 – 10.00 **Welcome and Introductions to the Meeting**
led by Mick Moore, ICTD Chief Executive Officer
Note of welcome from the Director General of Togo Customs,
Mr. Kodjo Adedze
**Address by HE Mr. Adji Otèth Ayassor, Togolese Minister of
Finance and Economy**
- 10.00 – 10.45 **Conflicts, Post-conflicts et Mobilisation des Ressources Fiscales
dans les Pays en Développement** (Conflicts and Revenue
Mobilization in Developing Countries)
Souleymane Diarra (Economist, WAEMU Commission)
- 10.45 – 12.30 **Drinks Reception hosted by Togo Customs**
- 12.30 – 13.45 Lunch
- 13.45 – 14.15 **Researching Taxpayers' Perceptions in Ethiopia**
Wollela Yesegat (Addis Ababa University).
- 14.15 – 14.45 **Researching New Technology in Tax Collection**
Firew Bekele Woldeyes (Ethiopian Development Research Institute)
- 14.45 – 15.15 **Researching Informal Tax Practices in Sierra Leone**
Samuel Jibao (Director, Centre for Economic Research and Capacity
Building, Freetown), Wilson Prichard (ICTD Research Co-Director, and
Assistant Professor, University of Toronto), Vanessa Van den
Boogaard (ICTD)

- 15.15 – 15.45 Tea/Coffee break
- 15.45 – 16.30 **Determinants du rendement fiscal dans les pays de l'UEMOA : Effets des institutions et de la Structure Economique**
(Determinants of Tax Yield in UEMOA Countries: The Effects of Institutions and Economic Structure)
Yaya Keho (University of Abidjan and Customs Department, Cote d'Ivoire)
- 16.30 – 17.15 **Les déterminants de la fraude douanière à l'échelle de la firme via l'étude des critères de sélection relatifs à la contractualisation**
(Determinants of Customs Fraud at the Firm Level and Contractualisation Selection Criteria)
Cyril Chalendard, Economics PhD Student (CERDI-University of Auvergne)

Wednesday 11th December

(The ICTD Centre Advisory Group meeting will run in parallel from 09.30 – 12.00)

- 09.15 – 10.00 **Why do developing countries sign tax treaties?**
Martin Hearson (London School of Economics)
- 10.00 – 10.45 **De la pratique à la théorie et inversement : l'exemple des programmes de vérification des importations** (Import verification programmes: from practice to theory and vice versa)
Anne-Marie Geourjon (FERDI)
- 10.45 – 11.30 Tea/Coffee break
- 11.30 – 12.15 **Evaluation des Performances des Offices de Recettes dans les Pays en Développement** (Evaluation/assessment of the efficiency of revenue authorities)
Babacar Sarr (Open Budget Initiative, Washington DC)
- 12.15 – 13.45 Lunch

- 13.45 – 15.00 **Compliance in local taxation in Sierra Leone**
Samuel Jibao (Director, Centre for Economic Research and Capacity Building, Freetown), Wilson Prichard (ICTD Research Co-Director, and Assistant Professor, University of Toronto), Vanessa Van den Boogaard (ICTD)
- 15.00 – 15.30 Tea/Coffee break
- 15.30 – 17.30 **Measurement Applied to Customs Management**
M. Kodjo Adedze (Director General, Togo Customs)
M. Issa Coulibaly (Director General, Ivoirian Customs)
Thomas Cantens (World Customs Organisation)
- 19.30 **Participants Welcome Dinner hosted by Togo Customs**

Thursday 12th December

- 09.00 – 10.30 **Taxing Transnational Corporations**
- Reform of the international tax system: BEPS and beyond**
Sol Picciotto (University of Lancaster)
- Towards a unitary approach to TNC taxation:**
- (i) Can developing countries apply formulary apportionment under current tax treaty rules?**
Zachee Pouga (University of Michigan)
- (ii) Unitary approaches to transfer pricing: adapting profit split**
Michael Durst (Bloomberg BNA)
- 10.30 – 11.15 Tea/Coffee break

- 11.15 – 12.15 **(iv) Unitary taxation in extractive industries**
Sol Picciotto (University of Lancaster), Erika Siu (New Rules for Global Finance) &
Aki Sawyerr (Chairman, Volta River Authority)
- 12.15 – 13.45 Lunch
- 13.45 – 14.45 **Le secteur minier en Afrique et sa fiscalité : état des lieux et perspectives de recherche** (Mining taxation issues in Africa)
Anne-Marie Geourjon (FERDI) and Christian Tagne (CERDI)
- Voluntary Tax Compliance: Insights from Nigeria**
Adrienne LeBas (American University)
- 14.45 – 15.15 Tea/Coffee break
- 15.15 – 15.30 **Revenue Statistics for Sub-Saharan Africa**
Jocelyn Pierre, OECD
- 15.30 – 16.15 **Presentation and discussion of ICTD activities and plans, including new dataset on revenue in developing countries**
Led by Wilson Prichard (ICTD Research Co-Director, and Assistant Professor, University of Toronto)

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