

**Regional Policy Round Table:  
Harmful Tax Competition in East Africa: A Race to the Bottom?**

Wednesday 27 <sup>th</sup> July 2011		
08:30 - 09:00	Registration of Participants	TJN-A/AA
09:00 - 09:15	Welcome & Opening Remarks	Dr. Dereje Alemayehu, TJN-A ASC Chairperson
	<b>PANEL 1: East African Experiences with Tax Incentives</b> This session will contextualize the use of tax incentives in investment policy, both the historical and current thinking on the use of tax incentives, and highlight country experiences on the use of tax incentives in East Africa.	
	<b>Moderator - Vera Mshana (Policy &amp; Advocacy Officer, TJN-A)</b>	
09:15 - 09:35	Tax incentives: History, results, and way forward	Mr. Ragnar Gudmundsson, IMF Resident Representative, Kenya
09:35 - 09:55	Discussant	Rachel Sharpe, ActionAid UK
09:55 - 10:15	The Pros & Cons of Tax Incentives - An industry perspective	Francis Kamau, Associate Tax Director, E&Y Kenya
10:15 - 10:30	Discussant	Andrew Luzze Kagwa, Manager Policy Research & Advocacy, Uganda Manufacturers Association
10:30 - 10:50	Coffee Break	
10:50-11:15	Plenary Discussion	
11:15-11:35	The impact of tax incentives - the Rwandan experience: key findings, highlights of successes & challenges, & recommendations	Prof. Pamela Abbott, IPAR
11:35 - 11:55	Discussant	Fredrick Hendrick, Rwanda Civil Society Forum
11:55-12:20	AAI & TJNA Tax Competition Study: key findings, highlights of successes & challenges, & recommendations	Consultant - Kambuni & Associates
12:20-12:30	Discussant	Allan Ngugi, Trademark EA
12:30-13:00	Plenary Discussion	
13:00-14:00	Lunch	
	<b>Panel 2: Alternative Experiences with Tax Incentives</b> This session will consider steps individual countries have taken in order to rationalise the use of tax incentives, including their monitoring and evaluation (e.g. the use of tax expenditures and public debate).	
	<b>Moderator - Sophie Kyagulanyi (ActionAid Uganda)</b>	
14:00-14:20	Nature and Rationale for the Current Tax Incentives Regime - The Kenyan experience	Mr. Joseph Ngugi, Principal Economist, Ministry of Finance (TBC)
14:20-14:40	Discussant	Anthony Weru, Programme Officer, KEPSA
14:40-15:00	Tax Expenditure Analysis - the Mauritian experience (highlight method, results, impact)	Roshan Oree, Mauritius Revenue Authority
15:00-15:20	Discussant	Rose Aiko, Research Analyst, TWAVEZA
15:20-15:40	Coffee Break	
15:40-16:10	Plenary Discussion	
16:10-16:30	Summary of the Day - Josephine Uwamariya, ActionAid Rwanda Country Director	
Reception/Cocktail (17:30-18:30)		



Thursday 28 <sup>th</sup> July 2011		
08:30-09:00	Registration of participants	TJNA/AA
09:00-09:30	Recap of first day and review of today's panel discussions	TJN-A ASC Member
09:30-13:00	<b>Panel 3: Contending with Harmful Tax Competition at the Regional Level</b>  This session will address challenges and opportunities of addressing harmful tax competition at the regional level, including consideration of what instruments need to be harmonised, why and to what extent, the impact of tax harmonisation on tax sovereignty, an update of the draft Code of Conduct on Tax Harmonisation, and lessons learned from other regional economic communities.	
	<b>Moderator - Jane Nalunga, Executive Director, SEATINI</b>	
09:30-09:50	<b>Key Opportunities and Challenges for addressing harmful tax competition in East Africa</b>	Kenneth Bagamuhunda, Director of Customs, EAC Secretariat
09:50-10:10	<b>The EAC Code of Conduct on Tax Harmonisation</b>	Kenneth Bagamuhunda, Director of Customs, EAC Secretariat
10:10-10:30	Discussant	Moses Kulaba, Member, Policy Forum, Tanzania
10:30-10:50	<b>Coffee Break</b>	
10:50-11:15	<b>Plenary Discussion</b>	
11:15-11:35	<b>Lessons from ECOWAS</b>	Dr. Eric Osei-Assibey Economics Dept, University of Ghana
11:35-11:55	<b>Lessons from SADC</b>	Boikanyo Mathipa, Chairperson of the SADC Tax Incentives Working Group (TBC)
11:55-12:15	Discussant	Vera Mshana, TJN-A
12:15-12:45	<b>Plenary Discussion</b>	
12:45-14:00	<b>Lunch Break</b>	
	<b>Moderator - Alvin Mosioma, Coordinator, TJN-A</b>	
14:00-15:00	Small group breakout sessions (by EAC member state) to discuss status of member states in treatment of tax incentives, in light of discussions held over the past two days and propose actions and recommendations on what can and should be done at national and regional level	Participants
15:00-15:45	<b>Mapping the Way Ahead</b> Wrap up and report back from break-out sessions: underlining the challenges, successes, and proposed actions to be taken at the national and regional level and consider future prospects for tax harmonization and combating of tax competition in the EAC	Vera Mshana, Policy & Advocacy Officer, TJN-A
	<b>Concluding Remarks</b>	Dr. Dereje Alemayehu, TJN-A ASC Chairperson
16:00	<b>Press Conference</b>	