



The Academy of Public Finance: Final Report: what has been achieved?

1. Introduction

This report provides an overview of the activities carried out by the Academy of Public Finance since the inception of the program in 2012, covering the period until 31 December 2015. The program can be conveniently divided into three phases: the development phase, the pilot study phase and the consolidation phase.



'Whereas many other training programs offered to government officials tend to be purely instructive and do not include a private sector/business dimension, this program was intended to be an interface between government, business and academia. To attain this aim, we integrated round table sessions with business, which enhanced the value-added aspects of the training and strengthened the practical focus of the program'.

Prof. Jeffrey Owens
Director of the WU Global Tax Policy Center

2. The Development Phase (End 2012 - Spring 2013)

During the Development Phase, the focus was to develop an effective public-private vehicle, which would improve the relations between business and the revenue authorities, provide independent research which would feed into the ongoing tax policy dialogue in the participating countries and explore the training needs of the target countries. During this phase the Advisory Board defined the standard procedures and the framework of the program. The Institute for Austrian and International Tax Law (WU) prepared the material for the three pilot studies, identified the instructors, set out the basic operating procedures, and established contacts with the participating countries.





Tax Treaties I, Vienna 2013



VAT and Excises, Vienna 2013



Transfer Pricing, Tbilisi 2013

3. Pilot Study Phase (2013)

Planning for the foundation courses began concurrently during the development stage. All the three foundation modules initially aimed at the Eurasian region were delivered during this period and were planned as one-week courses.

The first pilot course was held in May, and the foundation phase was successfully completed by the end of 2013. The first course took place in Tbilisi, Georgia, with two events in Vienna, Austria following on from this.

Box 1. Completed modules in 2013

- i. *“Transfer Pricing Workshop”, 27-31 May, (Tbilisi, Georgia).*
- ii. *“Tax Treaties I”, 23-27 June, (Vienna, Austria).*
- iii. *“VAT and Excises – Indirect Taxation, VAT and Excises”, 11-15 November, (Vienna, Austria).*

Total number of participants: 64

Participating countries: Albania, Armenia, Azerbaijan, Bosnia & Herzegovina, EEC, Georgia, Kazakhstan, Kosovo, Kyrgyz Republic, Macedonia, Montenegro, Pakistan, Romania, Russia, Tajikistan, Ukraine.

“Some cases were real issues which we’d faced. Discussing and analysing the cases was really helpful.”
Academy Participant

“(The) course was detailed, well researched and provided new insights.”
Academy Participant

“The training helped me to recognise issues I was not aware of before and helped me to solve specific problems.”
Academy Participant



Left: Ethiopian DG Beker Shale opening speech in December 2014 VAT Workshop



Right: Rished Bade and Saada Mkuya Salum with Dan Witt, Sijbren Cossen and Chris Sanger in July 2014

4. Consolidation phase (2014 - 2015)

In December of 2013, the Advisory Board decided in light of the experience from the pilot phase to modify and enhance the training course. The rationale for the proposed changes was to build a coherent and more flexible program, reflecting on feedback from the course participants, business and instructors.

The main changes that came into effect in 2014 were: (i) the VAT and Excises course was split, (ii) the 3-4 day workshop replaced some of the week-long foundation courses in the area of VAT, Excises and Transfer Pricing, and (iii) Russian interpretation was provided at the Eurasian courses.

In addition, the Academy held the first training events within Africa. The inclusion of the African Tax Institute (ATI) at the University of Pretoria on the Advisory Board provided an Africa-focused perspective.

Box 2. Completed modules in 2014

- i. "VAT and Excise Duties", 24 - 28 March, (Pretoria, South Africa) .
- ii. "VAT Workshop", 27 - 28 May (Bishkek, Kyrgyzstan; extra regional course).
- iii. "Tax Treaties II for Eurasia", 23 - 27 June (Vienna, Austria).
- iv. "Excises Workshop", 24 - 26 November, (Astana, Kazakhstan).
- v. "Transfer Pricing", 1 - 4 December, (Addis Ababa, Ethiopia).
- vi. "VAT Workshop", 9 - 11 December, (Moscow, Russia).

Total number of participants: 161

Participating countries:

- **Africa:** Angola, Botswana, Ethiopia, Ghana, Kenya, Malawi, Namibia, South Africa, Swaziland, Tanzania, Uganda, Zambia, Zimbabwe.
- **Eurasia:** Albania, Armenia, Azerbaijan, Belarus, Bosnia & Herzegovina, Czech Republic, Eurasian Economic Commission Representatives, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Poland, Romania, Russia, Serbia, Slovakia, Tajikistan, Turkey, Uzbekistan.

"Continue using country case studies and open discussions - it was very practical".
Academy Participant

"I had the opportunity to speak with representatives from other countries from tax administrations to share opinions and experience."
Academy Participant

"It was a very good chance to receive knowledge from academia, tax & customs officials and the private sector."
Academy Participant



Excises, Moscow 2015



Tax Treaties I, Vienna 2015

Consolidation phase (2014 - 2015), cont'd

The second half of the consolidation phase took place throughout 2015. As previously agreed, the model of the four key areas - Transfer Pricing, VAT, Excise and Tax Treaties - was maintained. Courses were offered to both Africa and Eurasia.

The May Transfer Pricing event was the first global Academy event which brought together participants from Eurasia and Africa and took place in Vienna, providing a focus on Advance Pricing Agreements, as frequently requested in participant feedback.

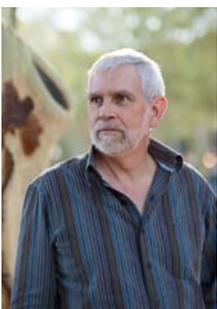
Box 3. Completed modules in 2015

- i. "VAT Workshop for Eurasian officials", 14 - 16 April, (Vienna, Austria).
- ii. "Transfer Pricing Workshop: Advance Pricing Agreements", 27 - 29 May, (Vienna, Austria).
- iii. "VAT Workshop," 29 - 31 July, (Pretoria, South Africa).
- iv. "Tax Treaty Course for African officials", 5 - 9 October, (Vienna, Austria).
- v. "Excise Taxation Workshop", 15 - 16 October, (Moscow, Russia).
- vi. "Tax Treaty Course for Eurasian officials", 16 - 19 November, (Vienna, Austria).
- vii. "Excise Taxation Workshop", 19 - 20 November, (Maputo, Mozambique).

Total number of participants: 160

Participating countries:

- **Africa:** Burundi, Cameroon, Ghana, Kenya, Malawi, Mauritius, Mozambique, South Africa, Swaziland, Tanzania, Uganda, Zambia.
- **Eurasia:** Albania, Armenia, Azerbaijan, Belarus, Bosnia and Herzegovina, Eurasian Economic Commission Representatives, Estonia, Georgia, Hungary, India, Latvia, Moldova, Romania, Russia, Sri Lanka, Tajikistan, Ukraine



'The African Tax Institute, at the University of Pretoria was delighted to be a partner in this exciting initiative. Only through proper dialogue can we enhance tax governance.'

Prof. Riël Franzsen
Director of the African Tax Institute

Meeting between the Partners and the Financial University of Moscow in Vienna 2015



5. Organisation of the courses: capacity building for tax officials

The courses were jointly designed by the Institute for Austrian and International Tax Law (WU), the ATI, ITIC, EY and the World Bank group, along with input from other partners.

- **Focus:** practical issues encountered by tax officials.
- **Content:** based on results of annual surveys undertaken to identify the major issues confronting corporations and tax administrations in the two regions.
- **Training:** shaped by the conclusions from the World Bank Group's diagnostic toolkit on which "gaps" exist in the tax system of each participant country.
- **Objective:** ensuring that the course continuously evolves whilst remaining relevant.

The Instructors all had a broad experience in the four areas of focus. The lead faculty for each module was supported by a varied team of experts that brought together a diverse set of experiences, including that of working in a host country. The supporting faculty had experience working within business, government and international organisations.

6. What participants have gained from the Academy of Public Finance

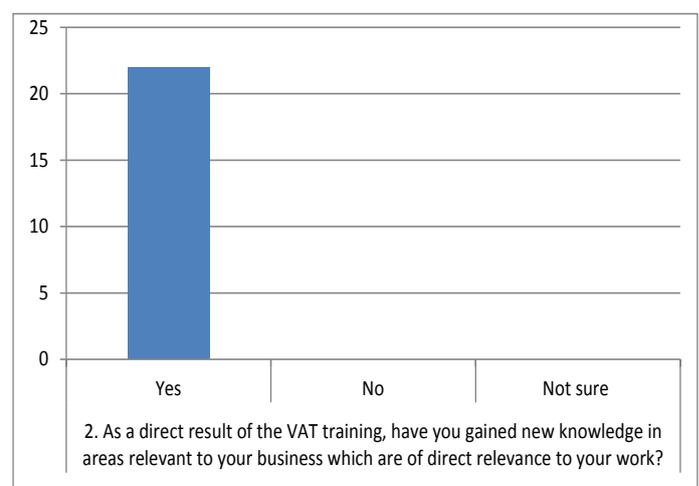
Countries participating in the program have enabled their officials to gain contacts, to build up their expertise and to develop a new generation of well-trained tax officials, who understand business models and basic tax policy principles, leading to less disputes and promoting a cooperative way of handling tax compliance.

The program has also enhanced relationships between governments and revenue authorities of the participating countries and helped influence the agenda of key multilateral international organisations operating in the tax area.

7. Evaluations

All of the courses have undergone systematic evaluations both by participants and the instructors. Extracts from these can be found as quotes throughout the document and in more detail on our website:

www.wu.ac.at/taxlaw/institute/tax-academy/



Sample evaluation taken from the 2015 VAT event held in Pretoria

8. Research Activities

Two main tax policy relevant research projects were completed:

1. “The Role of Tax Treaties in Facilitating Development and Protecting the Tax Base”

The paper was intended as a contribution to the ongoing debate on the role tax treaties can play in facilitating foreign direct investment into developing and emerging economies (DEEs), the division of the tax base between these countries and developed countries, and the protection of the tax base of DEEs. It was based upon a survey of 20 countries in Africa, Asia, Latin America, and the Commonwealth of Independent States. The sample countries were selected as being representative of developing countries at various stages of development.



A library at the WU

2. Interacting with International and Regional Organizations that Work on Taxation.

This research project looked at:

- Who are the main players in the international tax arena?
- What are their areas of work and who are their contact points?
- How can business interact with different groupings?

The project focused on the seven main international organizations that play a key role in taxation (United Nations (UN), the International Monetary Fund (IMF), the World Bank (WB) and the Organization for Economic Cooperation and Development (OECD) and four regional organizations (African Tax Administration Forum (ATAF), the Intra-European Organisation of Tax Administrations (IOTA), Inter-American Center of Tax Administrations (CIAT) and European Union (EU)).



The WU Learning Center

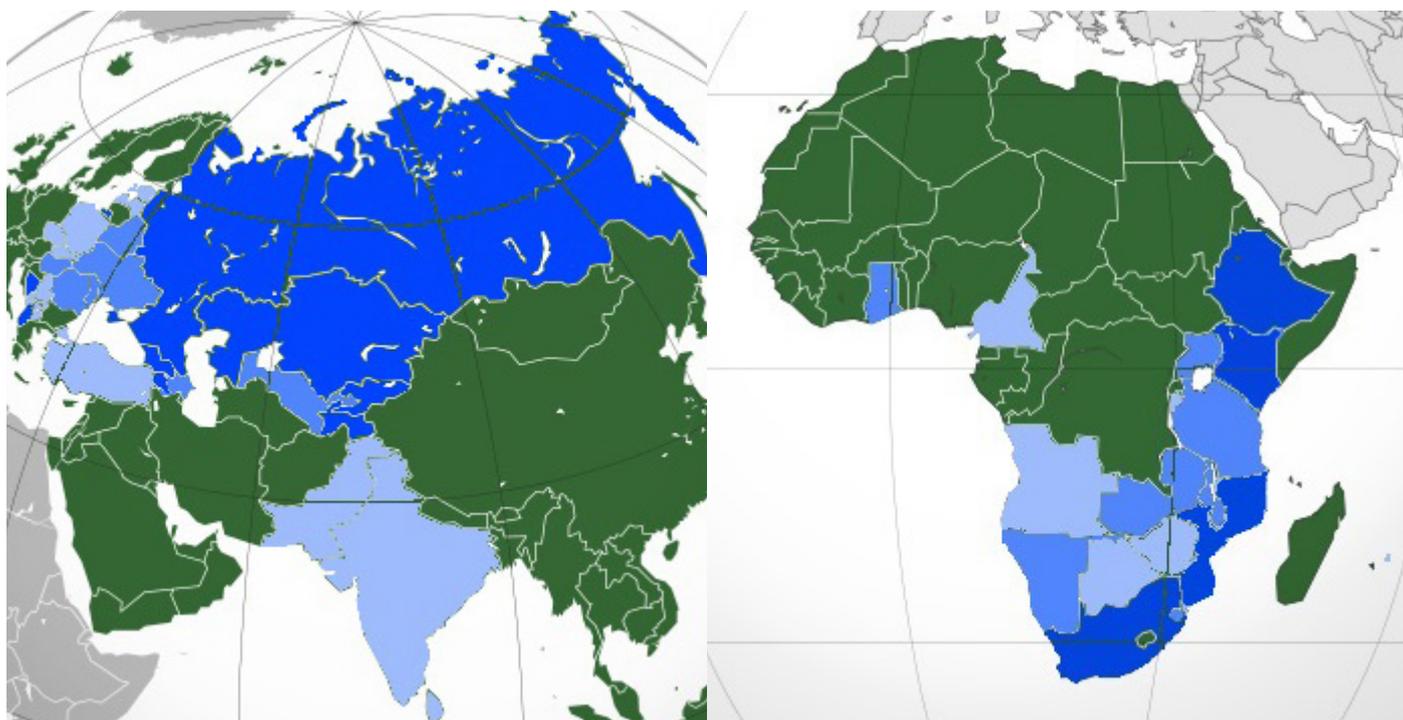
Further Publications:

- *Tax Administrators, Taxpayers and Their Advisors: Can the Dynamics of the Relationship Be Changed?*, 66 Bull. Intl. Taxn. 9 (2012).
- *The Effect of Tax on Foreign Direct Investment*, Tax Notes International 10, 939 (2012).
- *Myths and Misconceptions About Transfer Pricing and the Taxation of Multinational Enterprises*, Bloomberg BNA Daily Tax Report, 1, February (2013).
- *The Role of the Enhanced Relationship in the Current Crisis*, International Taxation, 1, April (2013).

9. Conclusions

Over the last three years, the APF has successfully delivered 16 courses with the full participation of relevant tax authorities and bodies in the Eurasian and African regions. The courses have brought together 385 officials from 46 countries.

The creation of a group of well-trained officials and an extensive network of contacts are the two main legacies of the Academy of Public Finance, as well as a body of material and research that governments will be able to draw upon.



Eurasian and African Participant Heat Map



Overview of Academy of Public Finance Courses and Workshops

Course / Workshop	Location and Date	Number of Participants	Instructors
2013			
Transfer Pricing	Tbilisi, Georgia 27- 31 May	16	Mr. Bernard Damsma (EY Netherlands) Mr. Helmut Loukota (WU) Mr. Joel Lachlan-Cooper (World Bank Group) Mrs. Natalija Reuta (EY Russia)
Tax Treaties I	Vienna, Austria, 24 - 28 June	25	Prof. Michael Lang (WU) Prof. Helmut Loukota (WU) Mr. Erik Pinetz (WU) Dr. Daniel Blum (WU) Mr. Felipe Vallada (WU) Mr. Markus Seiler (WU) Ms. Nadine Oberbauer (WU) Ms. Martina Gruber (WU) Mr. Sebastian Pfeiffer (WU) Ms. Eline Huisman (WU) Ms. Katharina Daxkobler (WU) Ms. Theresa Stradinger (WU) Ms. Marlies Steindl (WU) Ms. Marion Stiastry (WU)
VAT & Excises	Vienna, Austria 11 - 15 November	23	Mr. Gijsbert Bulk (EY Netherlands) Prof. Ben Terra (University of Amsterdam and Lund University) Mr. Satya Poddar (EY India) Prof. Sijbren Cnossen (University of Pretoria, Maastricht University and Erasmus University Rotterdam) Mr. Walter de Wit (EY Netherlands)
2014			
VAT & Excises	Pretoria, South Africa 24 - 28 March	30	Prof. Sijbren Cnossen (University of Pretoria, Maastricht University and Erasmus University Rotterdam) Mr. Satya Poddar (EY India) Mr. Pretorius van Rensburg (SARS) Prof. Jeffrey Owens (WU)
VAT	Bishkek, Kyrgystan 27 - 28 May	24	Mr. Satya Poddar (EY India) Mr. Steve Bill (EY Luxembourg) Mr. Edwin van Loon (EY Netherlands) Mr. Richard Stern (World Bank Group)

Course / Workshop	Location and Date	Number of Participants	Instructors
Tax Treaties II	Vienna, Austria 23 - 27 June	22	Prof. Michael Lang (WU) Prof. Helmut Loukota (WU) Mr. Erik Pinetz (WU) Dr. Raffaele Petruzzi (WU) Ms. Elisabeth Pamperl (WU) Dr. Daniel Blum (WU) Ms. Viktoria Wöhrer (WU) Ms. Elena Varyichuk (WU) Ms. Anna Binder (WU) Ms. Laura Turcan (WU) Mr. Alexander Zeiler (WU) Mr. Erich Schaffer (WU)
Excises	Astana, Kazakhstan 24 - 26 November	13	Prof. Sijbren Cnossen (University of Pretoria, Maastricht University and Erasmus University Rotterdam) Ms. Elizabeth Allen (former HM Customs and Excise)
Transfer Pricing	Addis Ababa, Ethiopia 1 - 4 December	35	Ms. Lara Witte (EY South Africa) Mr. Joel Lachlan-Cooper (World Bank Group) Mr. George Nzoka (KRA)
VAT	Moscow, Russia 9 - 11 December	37	Mr. Claudio Fischer (EY Switzerland) Mr. Walter de Wit (EY Netherlands) Mr. Marc Van der Graaf (EY Netherlands) Mr. Ivan Rodionov (EY Russia) Mr. Daniil Egorov (Russia FTS)
2015			
VAT	Vienna, Austria 14 - 16 April	18	Mr. Steve Bill (EY Luxembourg) Mr. Claudio Fischer (EY Switzerland) Dr. Karoline Spies (WU)
Transfer Pricing	Vienna, Austria 27 - 29 May	16	Mr. Bernard Damsma (EY Netherlands) Mr. Joseph Andrus (former OECD Transfer Pricing Unit) Prof. Alfred Storck (WU) Prof. Jeffrey Owens (WU) Mr. Norbert Roller (Austrian Ministry of Finance) Mr. Christoph Studer (Swiss Ministry of Finance)
VAT	Pretoria, South Africa 29 - 31 July	22	Ms. Elizabeth Allen (former HM Customs And Excise) Mr. Roger Halson (Former SCS member of HM Customs and Excise and HMRC) Mr. Redge de Swardt (EY South Africa) Mr. Pretorius van Rensburg (SARS)

Course / Workshop	Location and Date	Number of Participants	Instructors
Tax Treaties I	Vienna, Austria 5 - 9 October	15	Prof. Michael Lang (WU) Mr. Michael Lennard (UN) Prof. Helmut Loukota (WU) Prof. Annet Oguttu (University of South Africa) Dr. Jude Amos (WU) Ms. Alicja Majdanska (WU) Ms. Elena Variychuk (WU) Ms. Ina Kerschner (WU) Ms. Jasmin Kollmann (WU) Ms. Laura Turcan (WU) Mr. Lukas Mechtler (WU) Mr. Michael Wenzl (WU) Mr. Nikolaus Neubauer (WU) Dr. Raffaele Petruzzi (WU) Ms. Rita Julien (WU) Ms. Sabine Schmidjell-Dommes (WU) Ms. Viktoria Wöhrer (WU)
Excises	Moscow, Russia 15 - 16 October	36	Prof. Sijbren Cnossen (University of Pretoria, Maastricht University and Erasmus University Rotterdam) Ms. Elizabeth Allen (former HM Customs And Excise)
Tax Treaties II	Vienna, Austria 16 - 19 November	31	Prof. Michael Lang (WU) Mr. Michael Lennard (UN) Prof. Helmut Loukota (WU) Dr. Jude Amos (WU) Dr. Raffaele Petruzzi (WU) Ms. Elena Variychuk (WU) Ms. Sabine Schmidjell-Dommes (WU) Ms. Jasmin Kollman (WU) Ms. Laura Turcan (WU)
Excises	Maputo, Mozambique 19 - 20 November	22	Prof. Sijbren Cnossen (University of Pretoria, Maastricht University and Erasmus University Rotterdam) Ms. Elizabeth Allen (former HM Customs and Excise)

Academy of Public Finance

A selection of “Feedback Reports”



Feedback Report

Academy of Public Finance

December 2014

Academy of Public Finance for Tax Officials from Africa

Transfer Pricing

Addis Ababa, 1-4, December 2014

Introduction



I am pleased to present you with the report of the Transfer Pricing workshop held in Addis Ababa on 1-4 December 2014.

In 2013, the Global Tax Policy Center joined together with EY, the **International Tax and Investment Center (ITIC)**, and the African Tax Institute (ATI) at the University of Pretoria, **with support from the World Bank Group**, to form the *Academy of Public Finance for Tax Officials from Africa*.

In December 2014, a four-day training workshop was held in Addis Ababa, Ethiopia, for government officials across Africa from the Ministry of Finance, Revenue & Customs Authority and the National Treasury. The workshop was attended by 35 officials from the following countries: Ethiopia, Kenya, Malawi, Namibia, South Africa, Swaziland and United Republic of Tanzania (Mainland and Zanzibar).

This was the second course in the Africa region organized by the *Academy*; following the VAT/Excises workshop which was held in March 2014 at the African Tax Institute at the University of Pretoria.

The December 2014 transfer pricing workshop was hosted by the Ethiopian Revenue and Customs Authority (ERCA) and was officially opened by the ERCA Director General, Mr. Beker Shale. In his opening remarks, the Mr. Shale applauded the *Academy* for taking the lead in providing training courses for tax officials in Africa. Specifically, he noted the challenges faced by governments in developing

countries in light of the increased flow of investment into the African continent. He also emphasized that the transfer pricing workshop training would be instrumental in building tax administration capacity, particularly transfer pricing audit capacity.

ERCA also hosted a reception dinner for senior officials from ERCA, including the DG and Deputy DG, workshop instructors, representatives from business and the APF, as well as workshop participants. Both the opening of the workshop and the reception dinner were broadcast in the local news channels.

The workshop sessions covered topics such as: principles of transfer pricing, intra-group services and intra-group finance, intangibles, and comparables. The instructors facilitated open discussions, group work and country specific case studies covering various sectors, including agri-business, tourism, and construction. The participating officials had a wide range of transfer pricing technical skills experience, from 5+ years to countries that were in the early stages of establishing transfer pricing units.

The training was led by tax experts with a broad range of experience in transfer pricing currently working with EY, the World Bank Group and the Kenya Revenue Authority.

Business representatives presented their industry perspectives. Their presentations focused on operational structures and value chains for their specific industries.

- Dr. Jeffrey Owens

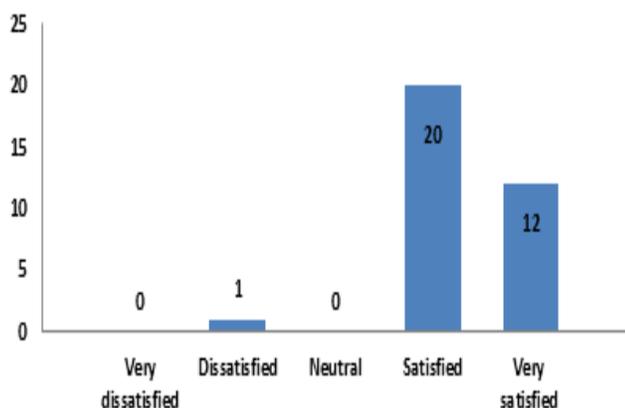
Director of the WU Global Tax Policy Center



Participant's Evaluations

The summary evaluation is derived from the feedback reports completed by 33 of the 35 participants who attended the transfer pricing workshop.

1. Overall satisfaction: How satisfied were you overall with the training?



Additional Comments

- *I have learnt new ideas, gained new insights and understanding in transfer pricing audit processes and transfer pricing in general. I also gained reassurance by listening to experience from other countries*
- *The training topics and the presentations from the MNEs representatives, provided me with more information on how organizations are setup*
- *It was a very well organized training, the instructors and participants made effort to clarify the issues from both a theoretical and practical perspective*
- *The country case studies added value to the experience I already had in transfer pricing*
- *Very informative and thought provoking*
- *The presenters approach and the documents given were very good*
- *The time given for the training was not enough*
- *The training was very organised, material was relevant, and instructors seemed to be experts in the area. However, time was not sufficient to cover TP documentation in great detail*
- *The practical approach [teaching methodology—country case studies, open discussion] must be commended*
- *The course was practical and relevant*
- *It helped me to get a better understanding of transfer*

pricing

- *It should be developed as an incremental workshop with a focus on case studies*
- *Since the level of implementation of transfer pricing in African countries is different there is a difference in the knowledge and understanding*
- *It was a very good chance to get knowledge from Academia, Tax & Customs officials and the private sector*

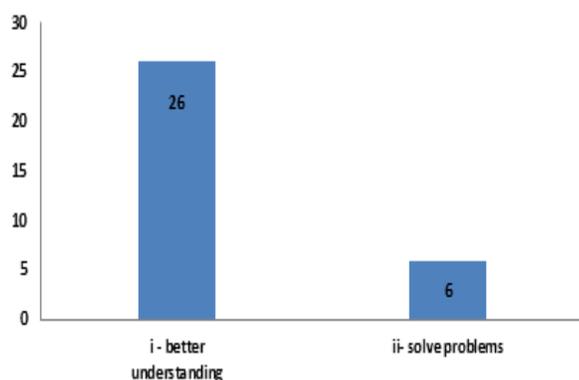
2. As a direct result of the Transfer Pricing training, have you gained new knowledge in areas relevant to business, which are of direct relevance to your work?

- *Certainly, I managed to understand the tricky features of TP and gained an understanding of how some of the other African countries tackled TP cases and what they are doing to-date*
- *Yes, because in our country we are not yet applying TP*
- *Yes, as tax collection assessment work is directly related and I can say that I gained a lot of knowledge*
- *Yes, on the transactions between parent and subsidiaries of multinationals*
- *Since the implementation of transfer pricing in Ethiopia is not yet started, the training will support the implementation of transfer pricing in the country*
- *Yes, since we are intending to apply [it] by preparing the TP directive*
- *Developed better awareness on how to deal with different cases*
- *Gained more insight into how MNEs structure their business vis-à-vis transfer pricing—global, regional and local approaches*
- *Yes, TP methods, information sharing avenues, comparability analysis and TP documentation requirements*
- *Certainly, at least now I know how and why MNEs have different structures for their business*
- *Yes, how to gather information and how to investigate revenue and cost relationship*
- *As TP is not practiced in our country yet, I gained a lot of experience to conduct auditing in the near future*
- *New insights in intragroup services and intragroup*

finances. The case study was especially helpful

- Provided insight on policy changes we can make to collect more revenue

3. Was the training helpful? (i) Did it help you to gain a better understanding of issues that you were not aware of before and/ or (ii) it helped you to solve specific problems?



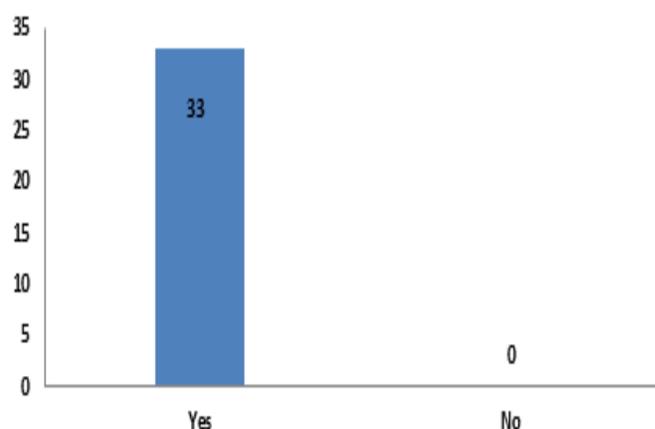
Additional Comments

- We identified issues that we can tackle at home
- Cases shared by others are very similar to ones we are auditing. We are going to apply the ideas discussed during my audits
- We are in the process of establishing a TP unit, the case presentations and the discussion among the participant countries helped me to further prepare myself
- In practice the TP issues are new to my country, so the training is helpful and important
- An eye-opener on how to deal with international transactions
- The methods of TP adjustments and the legal aspects of TP
- Yes, because in our country currently many multinational companies have emerged
- I don't have experience in TP issues, however, when the directive is issued the training will help to address TP issues
- We are also confronted with the same situations, presented in the country case studies
- Helped me to gain a better understanding of issues such as TP documentation and information sharing avenues
- Gained a better understanding on how to identify

areas subject to TP risks

- Helped me to solve specific problems; approaches to the audit of specific TP issue e.g. management services fees
- I was aware of the models, however I was not aware of how to apply this to practical cases
- Arguments put forth during the assessment will serve for negotiation between two countries if there is DTA

4. Would you be interested in taking part in more advanced courses in the area of Transfer Pricing?



Additional Comments

- The more the foras the better the grasp of the concepts
- Still very green in TP audit
- It would help me with my future work
- TP is something that I am absolutely passionate about and more advanced courses would be advantageous for my country
- I need to keep up-to-date with TP issues
- Advances training especially in TP documentation and fact finding, comparables search process, and application of TP methods

Group Photo



Feedback Report

Academy of Public Finance

April 2015

VAT and e-Commerce Vienna, 14-16 April 2015

Introduction



I am pleased to present you with the report of the VAT and e-Commerce workshop held in Vienna, 14th - 16th April 2015.

In 2013, the WU Global Tax Policy Center joined together with EY, the International Tax and Investment Center (ITIC), along with support from a number of other private sector organizations to form the Eurasian Academy of Public Finance for Tax Officials in Participating Countries.

A three-day workshop was held in Vienna at the campus of the WU (Vienna University of Economics and Business). 16 officials from 9 countries attended the event, maintaining the rich Academy tradition of creating an environment for cross border discussions.

A cocktail reception was hosted by the Institute for Austrian and International Tax Law and was open to workshop participants, senior officials and participants from business to facilitate a dialogue. The reception was opened by Professor Alexander Rust of the Institute.

The e-Commerce workshop was the eighth event to take place in the Eurasian region and the second exclusively VAT Workshop, following on from the 2013 VAT and Excise event held in Vienna.

The workshop sessions covered topics such as the major trends in EU VAT policy, the basic principles

of VAT and their application to e-Commerce and the digital economy. More specific topics for tax authorities were also discussed such as detecting e-Commerce activity, monitoring payments for e-services; VAT registration of foreign service-providers; information exchange between tax authorities, customs, VAT audits and methodology.

The instructors facilitated open discussions, group work and country specific case studies covering various sectors. The officials from the participating countries had a very wide range of technical skills on VAT. Again to ensure the practical nature of Academy workshops, all countries were asked to give a short presentation on the problems they are currently facing, which was followed by a specific session where ideas and strategies were discussed and debated.

Business representatives from Microsoft, IBM, Vertex and Accenture presented their Industry perspectives and problems encountered in dealing with VAT, technology, e-Commerce and taxation.

The training was led by tax experts with a wealth of experience in the area of VAT.

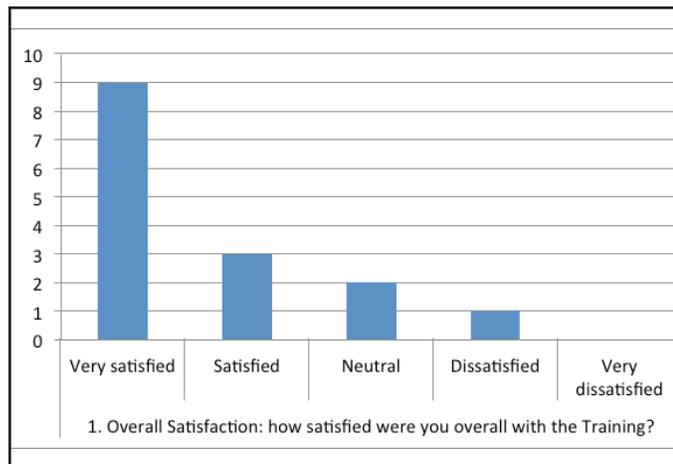
- Prof. Jeffrey Owens

Director of the WU Global Tax Policy Center



Participants' Evaluations

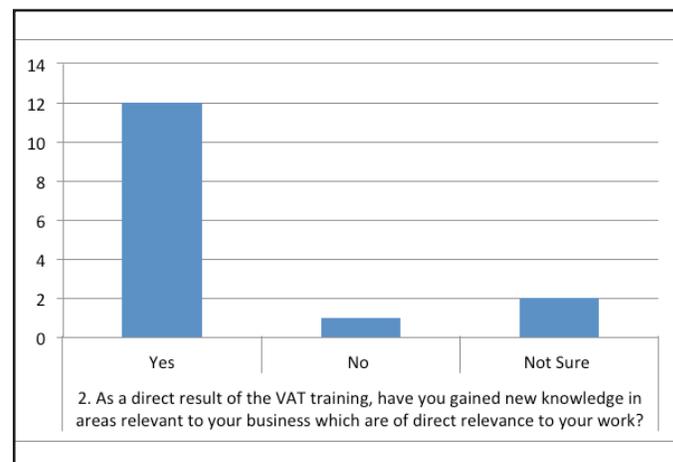
1. Overall Satisfaction: how satisfied were you overall with the training?



Additional Comments

- Many issues relating to e-Commerce taxation were discussed and also discussed possible solutions. However, there could have been more focus and specific discussions. Overall, congratulate APF for taking this initiative.
- Good involvement of the participants.
- It would be better to focus on EU problems. Topics and lecturers were good but some participants have different points of view etc..
- It would be more effective to invite such countries who have same problems in taxation.
- I would like to have all the presentations made by both the instructors and the participants.
- The course covered the maximum area within the given period.
- Very good.
- Very informative (x2).
- Few new issues and few practical experiences were discussed.

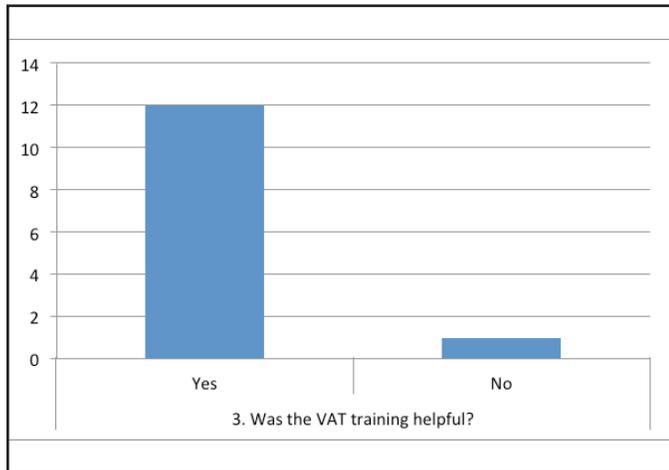
2. As a direct result of the VAT training, have you gained new knowledge in areas relevant to your business which are of direct relevance to your work?



Additional Comments

- Coverage of the program was very good. Most of the issues were touched upon during discussions.
- The issues we dealt with like e-Commerce, VAT problems were rather theoretical, I haven't met them in practice problems yet.
- I have gained new knowledge in respect to the Digital economy.
- I gained a new knowledge in e-Services and BEPS opportunities on VAT and e-Commerce.
- Our national system currently doesn't apply VAT E-commerce but will use it in the future.
- Most topics were well known.
- We take part in EU, OECD, IOTA courses; therefore no particularly new information was mentioned.

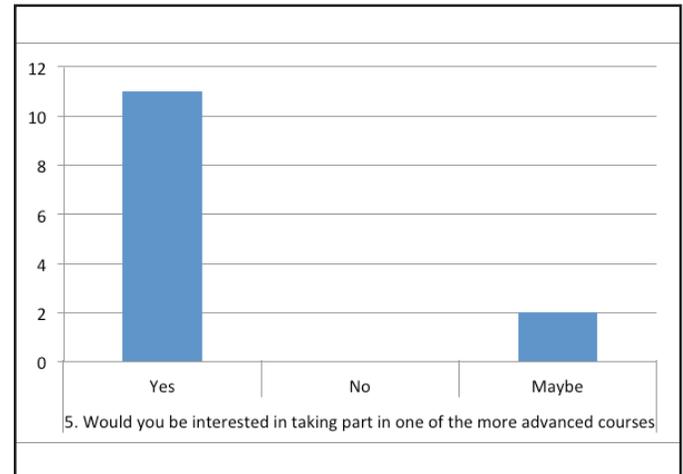
3. Was the VAT training helpful?



Additional Comments

- *Helped me to gain a better understanding of issues I was not aware of before (x7).*
- *Helped me to solve specific problems (x4).*
- *The workshop helped me to appreciate the complexity in the issues, which I was already aware of. Complexity in the issues involved, sensitises the participants to the fact that international co-operation is required to tackle the issues in taxation of e-Commerce, particularly non-taxation and double non-taxation.*
- *We have some hotter topics which are not as interesting for non-EU countries.*
- *The VAT Workshop helped me a lot especially in the direction to understand issues/ VAT implications with regards to e-Commerce.*
- *VAT and BEPS issues, e-Commerce related issues.*
- *I gained a wide understanding on e-services.*
- *VAT liability in Sri Lanka on foreign service-providers was my basic problem and now I have gained a better knowledge about it.*
- *Our country isn't thinking about VAT implementation of e-transaction up to now. We gained better understanding with this workshop.*
- *Definition of place of supply for services.*
- *No new information, not implementable.*
- *I received knowledge about BEPS and useful information about e-Commerce and nuances about MOSS, what I didn't know before.*

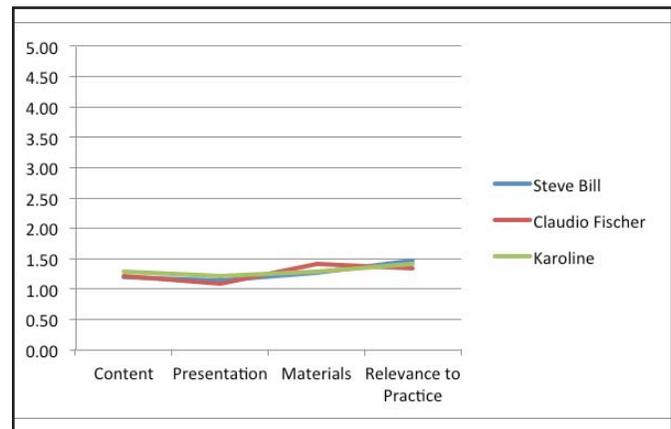
4. Would you be interested in taking part in more advanced courses in the area of VAT?



Additional Comments

- The participants that said "Maybe" stated that they would attend depending on the topics discussed.

5. Instructor Feedback



1 : Very Satisfied - 5: Very dissatisfied

Group Photo



Feedback Report

Academy of Public Finance

August 2015

VAT Workshop

Pretoria, 29th - 31st July 2015

Introduction



I am pleased to present you with the report of the VAT workshop held in Pretoria, between 29 and 31 July 2015.

In 2013, the WU Global Tax Policy Center joined together with the African Tax Institute (ATI), EY, the International Tax and Investment Center (ITIC), along with support from a number of other private sector organizations, to form the African Academy of Public Finance for Tax Officials in Participating Countries.

A three-day workshop was held in Pretoria at the African Tax Institute on the campus of the University of Pretoria. Twenty two officials from seven countries attended the event, maintaining the Academy tradition of creating an environment for cross border discussions.

A cocktail reception was hosted by the African Tax Institute and was open to workshop participants, senior officials and participants from business to facilitate a dialogue between different sectors.

This was the second VAT event to take place in

Pretoria following on from the first Academy event that took place March 2014, and was the first exclusively VAT focused workshop. Overall it was the fourth Academy of Public Finance event to take part within the African region.

The instructors facilitated open discussions, group work and country specific case studies covering various sectors.

Business representatives from two large multinationals presented their industry perspectives and problems encountered whilst dealing with transfer pricing and advanced pricing agreements. A visiting official from the government sector, from South African Revenue Authority contributed with a presentation.

The training was led by tax experts with a wealth of experience in the area of VAT.

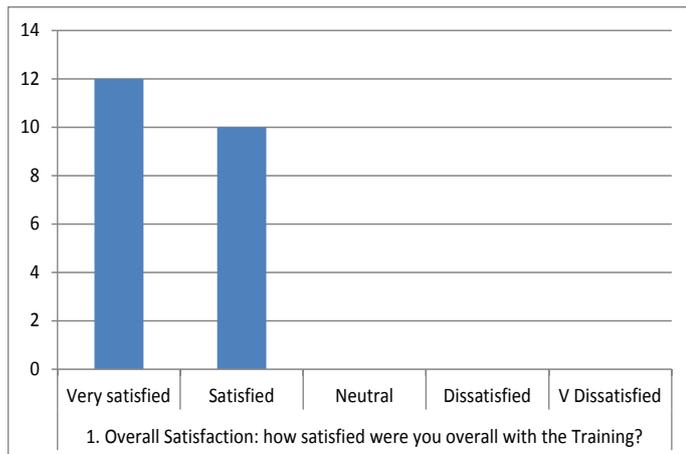
Prof. Jeffrey Owens

Director of the Global Tax Policy Center



Participants' Evaluations

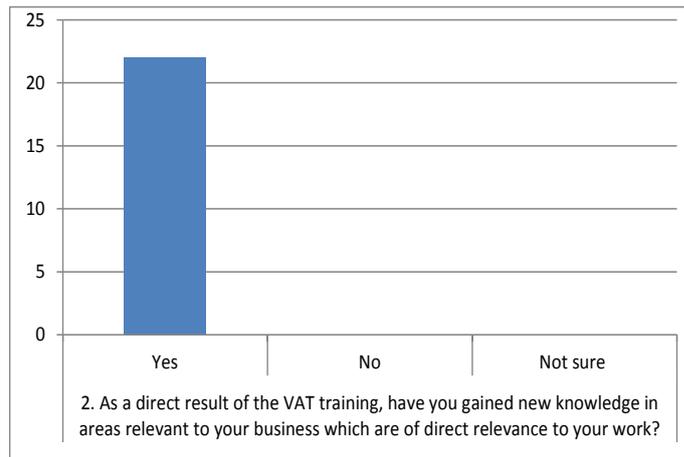
1. Overall Satisfaction: how satisfied were you overall with the training?



Additional Comments

- Clear explanation of basics and complexities involved as well as inclusion of inclusion of industry perspectives. Learning from other country's experiences,
- Excellent overview of an important subject,
- The workshop will greatly help me with my day to day work to enhance tax compliance,
- I have learnt a lot if processes which other Revenue Authorities are doing,
- Very informative,
- The presenters touched on all aspects of VAT,
- The training was very well done, there was a lot of content,
- Very well organised and very enriching,
- Very practical and tailored towards needs and requirements of Revenue Authorities,
- Training was good, especially the sharing of ideas,
- Interesting to learn what other countries do,
- Facilitators were excellent and knowledgeable,
- The insight and new information learnt and its relevance to my work was outstanding,
- Course was detailed, well researched and provided new insights.

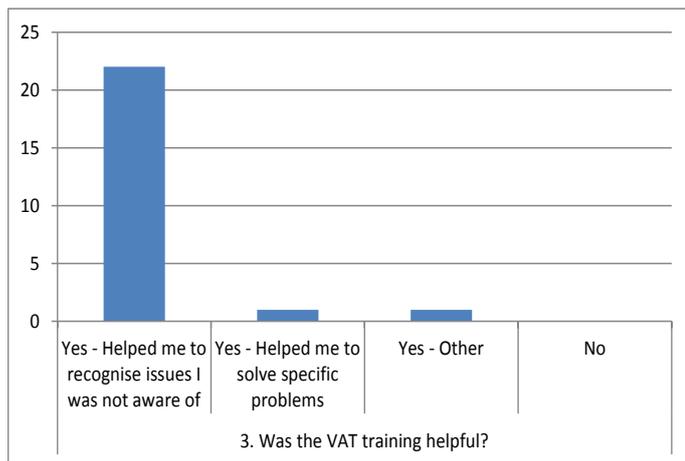
2. As a direct result of the VAT training, have you gained new knowledge in areas relevant to your business which are of direct relevance to your work?



In addition the participants said they had increased knowledge in:

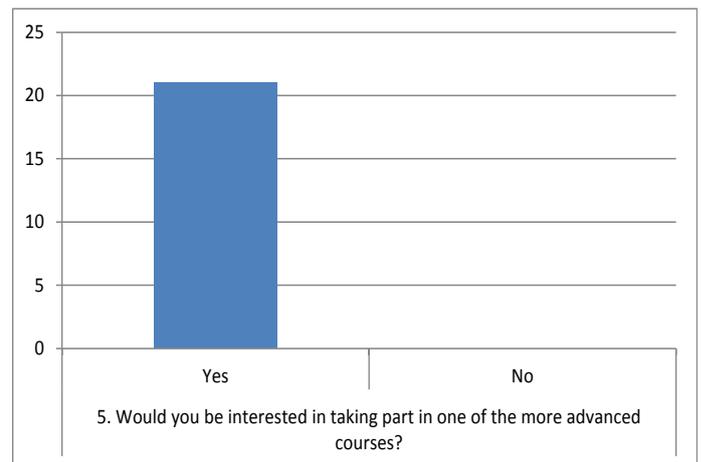
- Audit risks,
- Tax thresholds,
- Auditing cash businesses,
- Refunds,
- Understanding repayment fraud (3),
- Annual accounting,
- System changes,
- Special schemes,
- Enquiries handling,
- Compliance management.

3. Was the VAT training helpful?



- Importance of VAT registration process,
- E-commerce issues,
- Transaction lists accompanying returns.

4. Would you be interested in taking part in one of the more advanced courses?

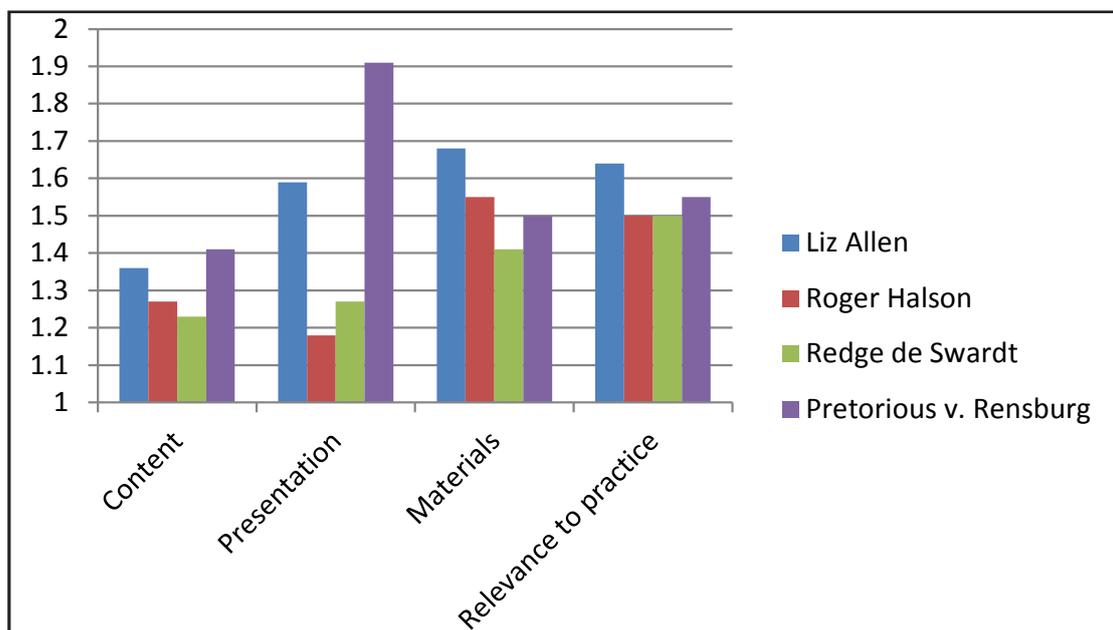


Other areas where the training was helpful:

- Carousel and other VAT frauds,
- Use of special schemes,
- Stakeholder engagement,
- Imports and exports (particularly export risks),
- Electronic fiscal devices,
- Business perspectives,

5. Instructor Feedback

1: Very satisfied 2: Satisfied 3: Neutral 4: Dissatisfied 5: Very dissatisfied



Group Photo



VAT WORKSHOP: Administering VAT in an African Context Pretoria, 29 - 31 July 2015



From Left to Right

Gordon Harris Photographic Tel 0861 467 366

- FIRST ROW : Mrs Vivien Adusei, Ms Mwajumah Nakku, Mr Marius van Oordt, Mr Redge Swardt, Prof Riël Franzsen, Dr Jude Amos, Mrs Liz Allen, Mr Roger Halson, Mrs Cathy Botha.
- SECOND ROW : Ms Tina Kaidu, Mrs Patricia Ndzabandzaba-Dlamini, Ms Juliet Akello, Ms Thabile Simelane, Ms Bahiyiyih Basemera, Mrs Celumusa Hlongwane, Ms Shifa Haza.
- THIRD ROW : Ms Gugu Mdluli, Mr Muhammed Matukutah, Mr Hambani Ngwenya, Mr Yaxley Chidoola, Mr Kwabena Ampofo, Mr Mfankhona Msibi.
- FOURTH ROW : Mr Joseph Gana Zanyine, Mr Attie vanWyngaard, Mr Fazil Cassim, Mr Bongani Hlanze, Mr Brano Lukwesa, Mr Kwabena Sarpong.
- INSERTS : Prof Dr Jeffrey Owens, Mr Christopher Sanger, Mr Jean-Pierre Lieb.

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Feedback Report

Academy of Public Finance

November 2015

Excise Taxation Workshop

Moscow, 15th - 16th October 2015

Introduction



I am pleased to present you with the report on the Excise Taxation Workshop held in Moscow, 15 – 16 October 2015.

In 2013, the WU Global Tax Policy Center, joined together with EY, the International Tax and Investment Center (ITIC), with support from a number of other private sector organizations, to form the Eurasian Academy of Public Finance for Tax Officials in Participating Countries.

A two-day workshop was held in Moscow at the Headquarters of the Russian Federal Tax Services (FTS). Thirty-six officials from seven countries attended the event, maintaining the rich Academy tradition of creating an environment for discussions on cross-border issues.

A dinner reception was hosted by the Institute for Austrian and International Tax Law and was open to workshop participants, senior officials and participants from business.

The Excise Taxation Workshop was the tenth event to take place in the Eurasian region and the third excise workshop, following on from the 2013 course held in Vienna, Austria and the 2014 work-

shop held in Astana, Kazakhstan.

The workshop sessions covered topics such as alcohol taxation and enforcement, tobacco taxation and regulation, taxation and regulation of road transport, as well as illicit trade in excise products.

The training was led by tax experts with a wealth of experience in the area of excise taxation.

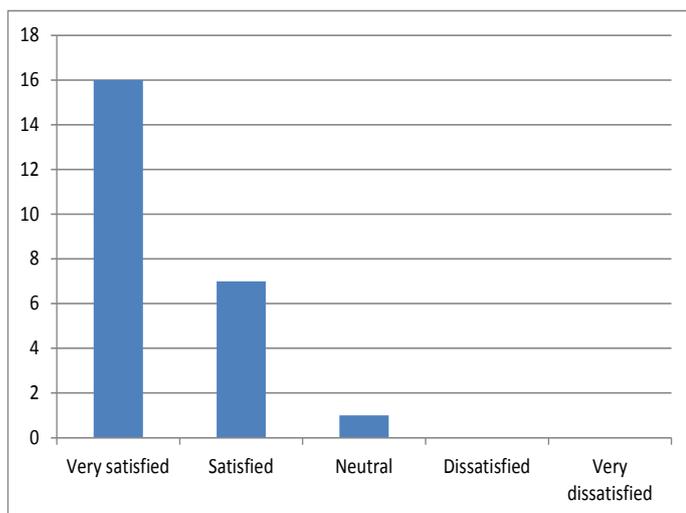
An Eurasian Economic Commission representative and a Russian Federal Tax Service official gave presentations on excise taxation in Eurasian Economic Commission member countries.

*Prof. Jeffrey Owens
Director of the Global Tax Policy Center*



Participants' Evaluations

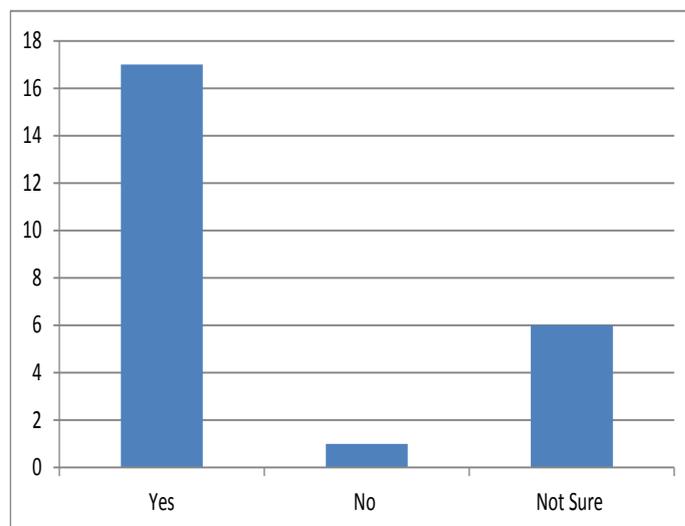
1. Overall Satisfaction: how satisfied were you overall with the training?



Additional Comments

- Organization in general, the speakers.
- It was very interesting to learn about administering excise taxes in different countries.
- A lot of theoretical information, too little of practical life.
- Very educationally beneficial course.
- The course is very interesting and packed.
- Russia and EU differ in terms of their approach to excise taxation.
- Very educational, thank you.
- In a rather short time framework of just 2 days, an absolutely important and useful information was given on the approach to excise taxes.
- The training ensured a high level.
- In terms of time and content previous recommendations were taken into account.

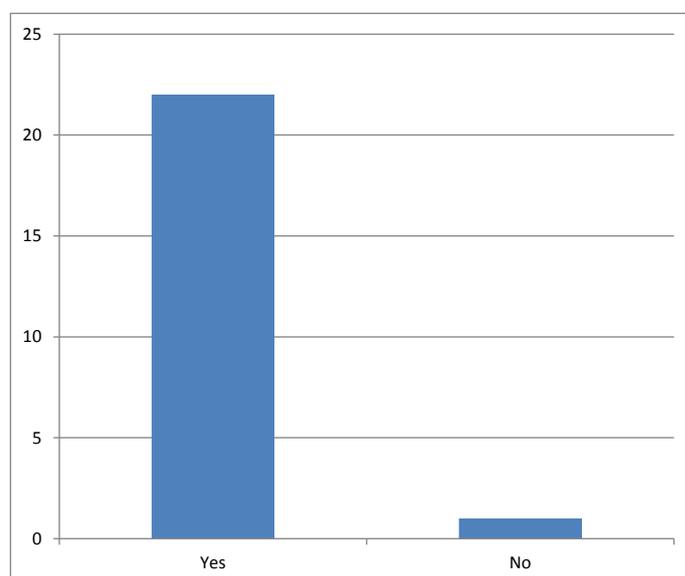
2. As a direct result of the Excise Taxation Workshop, have you gained new knowledge in areas relevant to your business which are of direct relevance to your work?



Additional Comments

- The level of excise taxes shall take into account their harm, if applied in an extreme form.
- Too little of practical knowledge.
- I think the course provides possible solutions as to imposing optimal excise tax rates for a region in order to get rid of counterfeit goods subject to excise tax.
- I learned about methods of administering excise taxes in EU.
- Important recommendations on planning and organizing tax collecting procedures.
- Ecological taxes are ready to apply in practice.

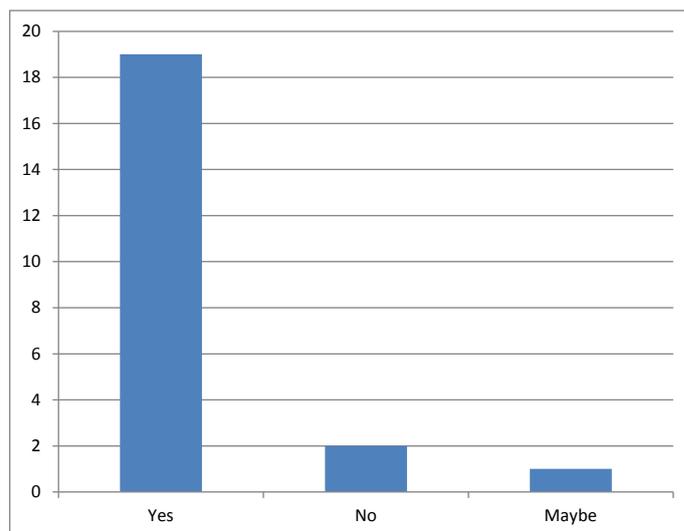
3. Was the Excise Taxation workshop helpful?



Additional Comments

- *An interesting international experience of administrative handling of excisable merchandise/production.*
- *Useful information about international practice in the field of excise taxation.*
- *I learned about excise taxation in other countries.*
- *Problems in the field of environmental protection.*
- *The essence of excise taxes, their function/purpose.*
- *In the training, I learned about many new ideas and concepts that were unknown to me earlier.*
- *Dealing with dishonest tax payers is somewhat comparable to our work. Extension of my horizon.*
- *The problem of correlation between the tax rate and the economic effect.*
- *The issue of tax rates.*
- *Partly.*
- *I experienced the essence of this tax, its social function.*
- *Learning about the substantial importance of levying excise taxes on environment protection and health care. Learning about co-operation between EU-countries, about future developments. General issues regarding the administration of excise taxes.*
- *The courses were helpful in understanding the broader, social function of excise taxes. It was very interesting to see how excise taxes are levied in various countries.*
- *My favorite topic was the presentation of control measures for excise tax collection, their physical collecting, as this was closest to practical reality.*
- *I could identify two logical approaches regarding the applicability of excise taxes.*
- *1. Luxury goods, 2. countermeasure against environmental destruction.*
- *The courses helped to understand the excise situation in other countries.*

4. Would you be interested in taking part in one of the more advanced courses?

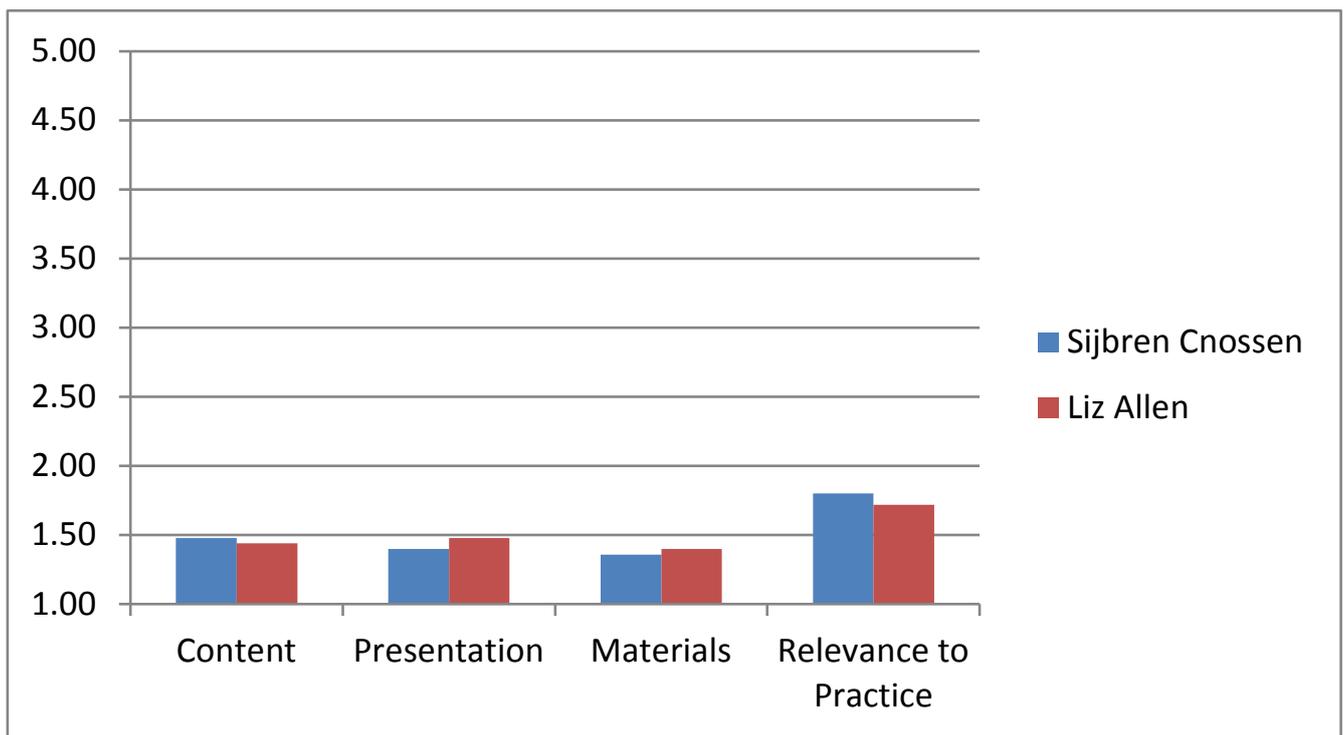


Additional Comments

- *Absolutely yes, I'm interested.*
- *Definitely yes. Every course raises the knowledge level of a professional.*
- *Yes, I'm in particular interested in a detailed description of tax controls, taxpayers' responsibilities and the processing system for tax control results*

5. Feedback on Instructors

(1 = Very satisfied 2 = Satisfied, 3 = Neutral, 4 = Dissatisfied, 5 = Very dissatisfied)



Group Photo



Feedback Report

Academy of Public Finance

November 2015

Tax Treaty Course

Vienna, 16th - 19th November 2015



I am pleased to present you with the report of the Tax Treaties II Course held in Vienna, 16 – 19 November 2015.

Tax Treaties Course, both of which were held in Vienna, Austria.

The workshop sessions covered topics such as OECD Model Convention, tax treaty entitlement, allocation rules, double taxation and non-discrimination.

In 2013, the WU Global Tax Policy Center, joined together with EY, the **International Tax and Investment Center (ITIC)**, with support from a number of other private sector organizations, to form the Eurasian Academy of Public Finance for Tax Officials in Participating Countries.

The BEPS Project of the OECD, as well as the UN Model Convention, were also examined in depth. The training was led by academics and tax experts with a wealth of experience in the area of tax treaties.

A four-day course was held in Vienna at the campus of the WU (Vienna University of Economics and Business). Thirty-one officials from 14 countries attended the event, maintaining the rich Academy tradition of creating an environment for discussions on cross-border issues.

A dinner reception was hosted by the Institute for Austrian and International Tax Law and was open to workshop participants, senior officials and participants from business to facilitate a dialogue. The reception was opened by Professor Helmut Loukota of the Institute.

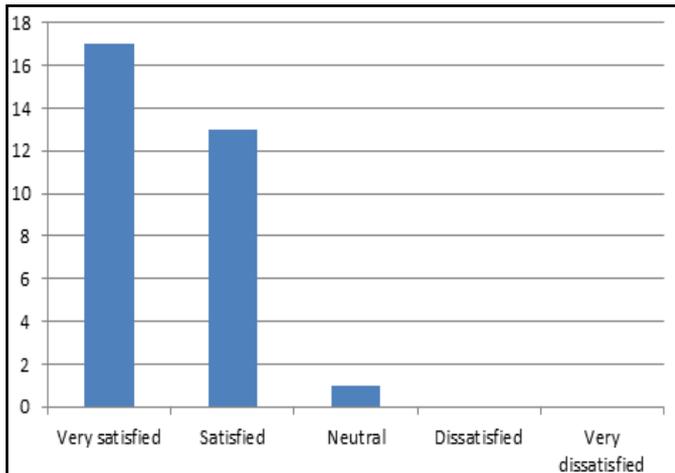
The Tax Treaties II Course was the eleventh event to take place in the Eurasian region and the third tax treaties workshop, following on from the 2013 Basic Tax Treaties course and the 2014 Advanced

*Prof. Jeffrey Owens
Director of the Global Tax Policy Center*



Participants' Evaluations

1. Overall Satisfaction: how satisfied were you overall with the training?



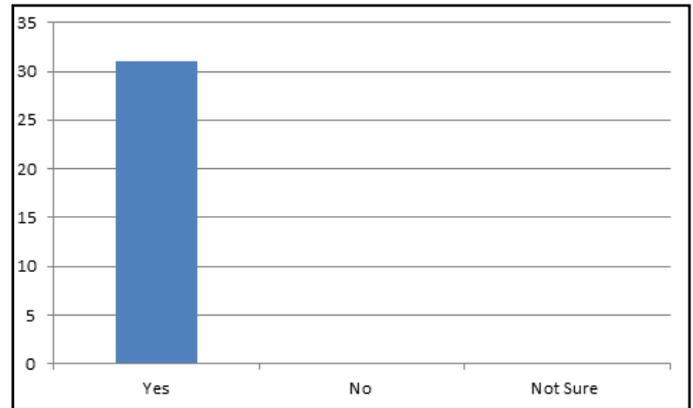
Additional Comments

- *Very good coverage of topics.*
- *Very good performance.*
- *The message of the course is on a point.*
- *Good organization, very useful topics for presentation.*
- *Practical course, good organisation.*
- *I have learnt new things.*
- *It would be better to have more trainers from practical sphere, rather than academic.*
- *For better effect it would be better to involve directly the participants within the solving of case studies.*
- *I like the fact that cases were used to explain where dilemmas might arise in implementation of agreements.*
- *Sometimes very basic.*
- *I understood better the dynamic approach to the interpretation of tax treaties, we were summarised updates to the OECD manual and BEPS reports.*
- *Good focus of the topic from my field of interest.*
- *I appreciated explanation of rules based on recent case law.*
- *Presentations were interesting but far from my country relevant.*
- *The course reflected my expectation. Some of the issues discussed might also be taken from other perspectives.*
- *Provision of Russian translation of the course and of the presentations.*
- *I'd be interested in learning about court disputes from*

the period 2010-2014.

- *Well-structured program, interesting examples that reflect current problems and the situation on a globalized market.*
- *Presentation of court ruling based on real cases.*

2. As a direct result of the Tax Treaties Course, have you gained new knowledge in areas relevant to your business which are of direct relevance to your work?



Additional Comments

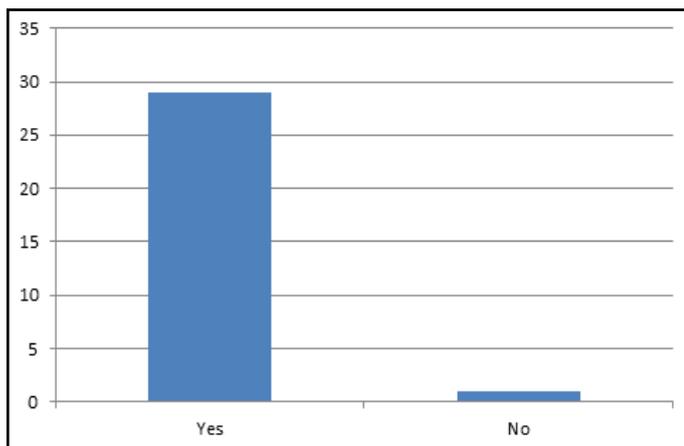
- *The seminar helped me see from a practical point of view what I do in theory.*
- *The knowledge of articles (1/3-2,0-12,15,17) was completely new.*
- *Some presentations covered areas relevant to my work.*
- *Since I am involved with DTA the course was useful for my daily work. Of course, each course is specific itself but the court decisions cases were really good practical cases where later on we can refer to.*
- *Regarding business activity and professionals.*
- *Though I deal principally with negotiation, it is very important to hear from experts that studied and sometimes shaped cases and application.*
- *OECD Model convention updates, how to look through a case through the BEPS report.*
- *Great explanation of beneficial ownership in relation with domestic law and OECD Model/convention and the legal relevance of the OECD, convention.*
- *This was relevant to my direct responsibilities as I am part of our negotiation group.*
- *I can admit the treaty view has a new point of view.*
- *I had no idea about some of the existence of some court decisions presented.*

- *Disputed cases were discussed; it was interesting to learn about court rulings.*
- *I regard this course as useful and I hope it will render useful in my country.*
- *Legal aspects regarding the Commentaries and the Model Convention for the avoidance of double taxation are crucial.*
- *Provision in the domestic legislation of a ruling on profit taxation of non-residents.*

ces of opinions etc. Even country decisions are sometimes „funny“.

- *We had these cases in our practice – I think they can be handled that way.*
- *Any information is important in my practice.*
- *Conclusion of a treaty with countries in which the residents have hidden their generated profits.*
- *Some legal cases were unknown to me.*
- *No: No new information.*

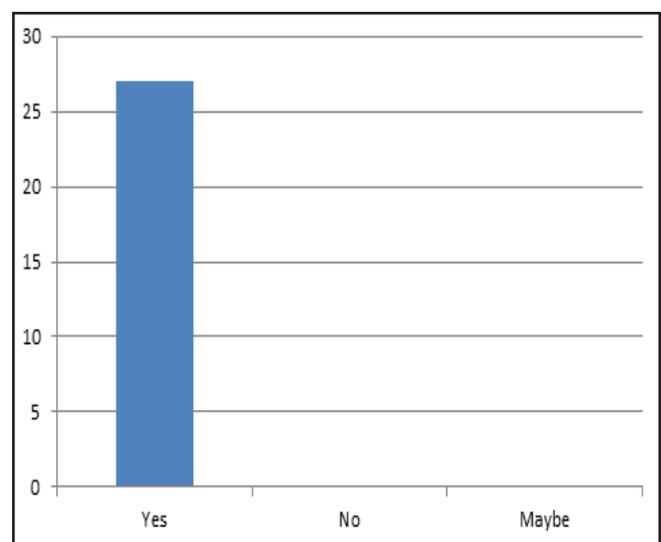
3. Was the Tax Treaties Course training helpful?



Additional Comments

- *Helped me to gain a better understanding of issues I was not aware of before (x 20).*
- *Helped me solve specific problems (x 4).*
- *It broadened my view and deepened my knowledge.*
- *As the representative of a different institution, the knowledge gained during this seminar will be very useful.*
- *The PPT rule is something which is not covered by current DTCs, so the course helped in this area.*
- *Regarding resident states, UN vs OECD Models.*
- *A better understanding of application of DTA and OECD convention on specific areas.*
- *I was not aware of article 31 VCLT application of commentary in courts how MAP procedures are applied.*
- *The specific meaning of economic employer; clarifying the fiscal approach for stock option; dynamic interpretation of tax treaties.*
- *Helped especially with Art 17 vs 7, Art 7 vs 10 - 12, Art 31.*
- *It has been confirmed that the issues connected with DTAs are not „black and white“, that these are differen-*

4. Would you be interested in taking part in one of the more advanced courses?



Additional Comments

- *Yes - as a speaker too, in Transfer Pricing.*
- *Yes- but I think it should be not so concentrated. The course should be provided for no less than 7 - 8 working days to be more or less efficient.*
- *Yes but only if more practical instructors.*

Group Photo

