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African-European representatives share experiences at the Tax Office Munich and the European institutions in Brussels

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Twenty seven representatives of revenue authorities and ministries of finance from 13 different African countries attended an expert meeting at the tax authority in Munich on 16 and 17 February 2015 within the scope of the Executive Master's in Taxation programme (EMT).

They are the participants of the first intake of the German-African Master's degree "Tax Policy and Tax Administration - Executive Master's in Taxation" programme. It is an initiative organised by GIZ's Good Financial Governance in Africa programme in collaboration with the Berlin School of Economics and Law (BSEL) and the African Tax Administration Forum (ATAF). This interdisciplinary human capacity

development programme aims at strengthening the capacities of future decision makers within African tax administrations and ministries of finance. The first Anglophone cohort of the Master's programme has been studying at BSEL since October 2014. They have taken further lessons at the University of Witwatersrand in Johannesburg in June 2015.



On the first day, the group was welcomed by the Vice President of the Bavarian Tax Administration, Dr Christoph Habammer, at the tax authority in Munich. Specialised lectures as well as presentations from high-ranking tax experts of Bavaria were conducted giving a detailed insight into the methods and processes of the German Tax Administration. Also included were their experiences with the implementation of international processes on a national level: for instance in the field of international joint audits, the tasks of the Bavarian Tax Authority regarding international audit and the difficulties dealing with „Base Erosion and Profit Shifting“ (BEPS). Current topics such as the taxation on e-commerce and the standards of „Automatic Exchange of Information“(AEOI) were also discussed intensively.

Dr Habammer emphasised the success of the exchange: „The intensive discussions with the 27 African colleagues have shown that we are facing the same difficulties, be it with the efforts regarding BEPS or within the field of Regulatory Management Systems, and that the need for an exchange of experiences and information has become more and more important.“

This sharing of information was raised to a European level during a study tour to Brussels from 22 to 24 March 2015. The EMT students engaged in a lively conversation, at the European Commission, with experts from the Directorate-General “Taxation and Customs Union” (DG TAXUD) and “International Cooperation and Development” (DG DEVCO) on topics covering among others EU policies on financing for development and domestic revenue mobilisation and illicit financial flows. The group also visited the European parliament where they spoke with Member of Parliament Mr Jakob von Weizsäcker on successes and challenges of the economic integration. An NGO perspective was given on a meeting at the European Network on Debt and Development (EURODAD) including critical discussions on global tax justice.

Many of the topics discussed during both study visits in Munich and Brussels are part of the academic course programme and of the participants’ Master thesis and transfer projects. The discussions with the practitioners of the German Tax Administration and the representatives of the European institutions and NGOs offered the students a practical exchange of experiences and the opportunity to collect further information and insights for their academic work.

For more information visit the programme’s own website <http://www.emtaxation.org/> jointly developed by GIZ and ATAF, and BSEL’s Internet page <http://www.mba-berlin.de/en/master-programmes/ma-tax-policy-and-tax-administration/>.



A group photo with Member of the European Parliament Mr Jakob von Weizsäcker.