



EXECUTIVE
master's
IN
taxation



*Executive Master's in Taxation
Participants 2015/16*



Implemented by



AFRICAN TAX
ADMINISTRATION FORUM

Ladies and Gentlemen,

Education, Science and Research are the backbone for the economic and social development of every country. Likewise, a sound revenue base and an efficient tax system are necessary preconditions for providing basic public goods, among them education.

Therefore the Federal Ministry for Economic Cooperation and Development (BMZ) considers both aspects together as crucial for achieving sustainable development and poverty alleviation in Africa. Higher education and Good Financial Governance are among the priority areas of German and European Development Cooperation.

It is a great pleasure for us to welcome you today as the participants of the second intake of the Executive Master's in Taxation Programme (EMT), the core of which is the Master in Tax policy and Tax Administration. The programme has been specifically designed for senior tax officials from Africa, providing international academic excellence, while considering the regional context with a strong practical approach. This unique academic programme was jointly developed on behalf of the German Federal Ministry

for Economic Cooperation and Development (BMZ) and the European Union (EU) by the African Tax Administration Forum (ATAF), the Berlin School of Economics and Law (BSEL) and the Good Financial Governance in Africa Programme of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). The programme combines concepts and theories in economics and public finance with national and international tax policy and administration. Additionally, it puts an emphasis on change management and leadership skills. By implementing part of the programme in South Africa in conjunction with the University of the Witwatersrand in Johannesburg, the programme is enriched to ensure that the global brand is regionally contextualised to capture the unique needs of the continent.

The EMT strives at supporting you in further developing your competencies and capabilities in the above mentioned topics, and - moreover - to provide the framework to establish learning partnerships resulting in strong networks among each other and across countries and continents. This

is even more important as nowadays taxation reaches far beyond single nations, but has developed into a global issue requiring joint action and ownership across national borders.

The first cohort of the EMT has successfully completed its study phase in Germany and South Africa. The participants have returned to their home countries, finalizing their Master thesis in the next months. Now, it's you, who are at the beginning of an exciting journey, aiming at acquiring additional knowledge and competencies, gaining new insights and sharing experiences with German and African professionals alike. This will help you to initiate reform processes within your organisation, thus contributing to an even stronger public revenue system at home. As change agents, you will play a major role in shaping your country's future.

The next 15 months in Germany and South Africa will offer you a great opportunity to grow with regards to academic knowledge and technical skills. Moreover, it will shape your individual development as a person, your joint cooperation as a group of professionals as well as your perception of the world, not only towards tax issues.

The fact that so many young talented Africans like you have come to Germany to learn, exchange experiences and expand your horizons is encouraging, last not least because we also have the chance to learn from your expertise and experiences, which will enrich and improve the development cooperation.

We wish you enjoyment, curiosity and open minds as well as eagerness to learn and to cooperate to gain as much as possible from the months to come!



Andreas Gies

*Director General for development cooperation worldwide – country programmes
Federal Ministry for Economic Cooperation and Development (BMZ)*



EXECUTIVE master's IN taxation

About the Programme

The **Executive Master's in Taxation (EMT)** is a multidisciplinary degree programme designed to expose African tax practitioners to concepts and theories in the area of Public Finance, Tax Legislation, Applied Tax Policy and Tax Administration. The programme takes into account both strategic and operational aspects, using a primarily project-based and applied approach. It is a unique degree programme with a strong African and international focus. The programme is designed for experienced tax officials, policy-makers and tax practitioners who wish to enhance their expertise in taxation and obtain an internationally recognised graduate degree in the field.

This full-time, 15-month master's programme is a joint initiative by the **African Tax Administration Forum (ATAF)**, the **Deutsche Gesellschaft für Internationale**

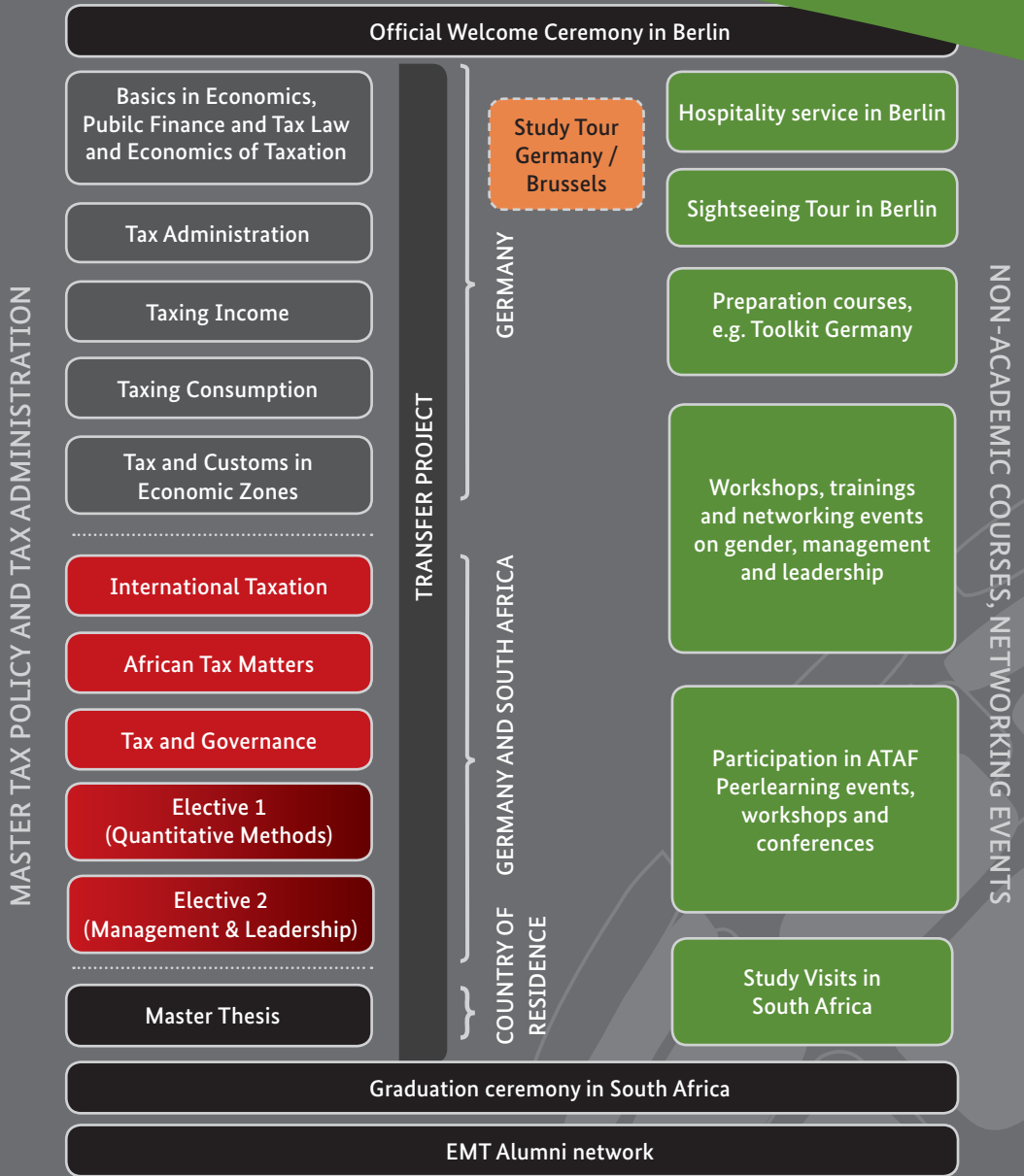
Zusammenarbeit (GIZ) and the **Berlin School of Economics and Law (BSEL)** aiming at strengthening the capacities of future decision makers in the field of tax policy and tax administration.

At the core of the EMT programme are the **Master studies "Tax Policy and Tax Administration"** provided by the Berlin School of Economics and Law (BSEL). Parts of the Master programme will be implemented by the University of the Witwatersrand, Johannesburg. Additional extra-curricular activities and networking opportunities are offered to maximise students' learning opportunities.

Students engaging in the programme will benefit from two excellent study locations – Germany and South Africa – enabling them to garner experiences from different professional and cultural settings.

COURSE STRUCTURE

For more information about the curriculum, please visit:
www.mba-berlin.de/en/master-programmes/ma-tax-policy-and-tax-administration/



Participants' Countries of Origin



**Botswana**

Dineo Dorcus Mokgatlhong

**Cameroon**Divine Anye Ngang
Ebune Njuma**Egypt**

Ashraf Mohieldin El Arabi

**Kenya**Faith Wangechi Maina
Mercy Mbovi Mbithi
Eric Mbugua Murigi**Lesotho**Nthabiseng Makhotso Dlamini
Lineo Nobantu Machobane**Liberia**

Ebenezer Mewon Nyah

**Madagascar**

Zoniaina Fitahiana Rakotomalala

**Malawi**Mwayi Kamwendo
Moses Nyirenda**Namibia**

Amenenge Puye-Ipawa Mwaetako

**Nigeria**

Kayode Kazeem Lawal

**Rwanda**Innocent Kayitana
Ronald Niwenshuti
Shon Twinamatsiko**Swaziland**

Winnie S'Thembile Mdluli

**Tanzania**Evelyne Sylvester Mwambije
Mary Mukarukiza Ruhara**Uganda**Angela Nairuba
Mwajumah Mubiru Nakku**Zimbabwe**Munatswi Nengeze
Learnmore Nyamudzanga

The Participants of 2015/2016



” A part from experience sharing with delegates from other countries or jurisdictions, this Masters’ program is also an opportunity to upgrade my knowledge in understanding all stakes in the taxation domain. “

Divine Anye Ngang, 39 years
Ministry of Finance, Cameroon



” Tax evasion and financial fraud committed by professional service providers and politically exposed people are very critical and threatening challenges facing Lesotho as they affect or limit the enforcement power of our tax authority to bring transparency in tax fraud related issues. “

Nthabiseng Makhotso Dlamini, 42 years
Lesotho Revenue Authority



” A taxation system is fair and efficient, when imposing little or no income tax on the poor, treating those with equal incomes equally, and imposing a higher share of the tax burden on those with higher incomes. “

Ashraf Mohieldin El Arabi, 55 years
IMF, Egypt



” I believe this Master's program will equip me with the necessary technical expertise to be able to effectively manage policy related sections of revenue collection and so become a policy leader. “

Mwayi Kamwendo, 29 years
Malawi Revenue Authority



” My country Rwanda has registered a very consistent economic growth and tax administration is a part of the key players involved. I expect to contribute to addressing existing challenges with skills and techniques that I will bring back in my country as best practice after this program. “

Innocent Kayitana, 42 years
Rwanda Revenue Authority

” Pursuing a career in taxation results from my desire to help contribute towards developing a more functional tax administration system in Nigeria, one that would ensure simple, fair and effective collection of taxes, and be the central cohesive source of stability for the economy. “

Kayode Kazeem Lawal, 34 years
Federal Inland Revenue Service (FIRS), Nigeria



” A big challenge facing the taxation system in Lesotho is the introduction of new ways of doing things as well as the automation of processes as people have to adopt to the changes. In some instances change might not be managed well or new systems fail to meet expectations. “

Lineo Nobantu Machobane, 35 years
Lesotho Revenue Authority



” I believe the biggest challenge facing the taxation system in my country is negative perception, lack of knowledge on taxation and corruption. My personal motivation to start a career in taxation was to make a positive difference in the world I live in. “

Faith Wangechi Maina, 34 years
Kenya Revenue Authority



” Just like many Kenyans I was ignorant about taxation yet it formed an integral part of our society. Seven years later on the job I am glad that I took this path as I have learned a lot from numerous interactions with taxpayers and Authority. This has increased my thirst for taxation knowledge. “

Mercy Mbovi Mbithi, 31 years
Kenya Revenue Authority





” This program will assist me to broaden my knowledge on taxation at an advanced level. This also includes harnessing the opportunity of international exposure and to be able to take a few things back home, which are applicable to my home-country situation. “

Winnie S'Thembile Mdluli, 33 years
Swaziland Revenue Authority



” I will gain better understanding of international taxation and tax policy as well as learn from others how they deal with tax issues in their respective countries. This will assist me do my job better and with an open mind from the experiences I gained from others. “

Dineo Dorcus Mokgatlhong, 39 years
Botswana Unified Revenue Service



” Incidences of corruption, which have been exacerbated by poor legislation and policy leading to tax evasion are big challenges in Kenya. Expand my view of taxation as an important part of governance will put me in a position to help my tax administration in matters of policy making. “

Eric Mbugua Murigi, 31 years
Kenya Revenue Authority



” A taxation system is fair and efficient, if revenue generated is utilized for developing the country economy. Money circulation is balanced and the country development is improving. Good governance, transparency and accountability should be used in a good tax system. “

Amenenge Puye-Ipawa Mwaetako, 37 years
Ministry of Finance, Inland Revenue, Namibia

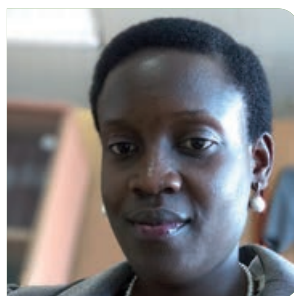
” I realised that our tax administration was not efficient enough and needed a lot of tax experts and tax reforms in order to improve the lives of other ordinary people in Tanzania. So I wished to become a part of the cause of development in my country. “

Evelyne Sylvester Mwambije, 24 years
Tanzania Revenue Authority



” A taxation system is fair if there is a transparent and efficient public financial management system, which is a pre-condition for sustainable development and poverty reduction. “

Angela Nairuba, 34 years
Uganda Revenue Authority



” By joining this Masters’ Program I hope to create and join a network of international experts in tax policy and administration for future reference and discussions in the field of taxation. “

Mwajumah Mubiru Nakku, 33 years
Uganda Revenue Authority



” Unstable economic conditions, tax fraud, evasion, avoidance, corruption and political instability are challenges in Zimbabwe. Therefore, I want to gain more knowledge to provide advice to the Authority and Ministry in tax policy formulation, implementation and possible changes. “

Munatswi Nengeze, 40 years
Zimbabwe Revenue Authority





” Joining tax purposely meant to me to be always part of the solution. The sustainable source of development for African countries is from domestic resource (tax). There is a great need to increase tax compliance and expand the tax base. “

Ronald Niwenshuti, 34 years
Rwanda Revenue Authority



” This Masters’ Program will provide me with the necessary tools to better understand tax policy issues, foresight on manners to better administer tax structures and give me the opportunity to benchmark with others on best practices in their respective tax jurisdictions. “

Ebune Njuma, 30 years
Ministry of Finance, Cameroon



” A taxation system is fair and efficient, if the compliance cost is fair, transparent and realistic relative to the economic environment. “

Ebenezer Mewon Nyah, 24 years
Liberia Revenue Authority



” Loss of tax revenue through tax evasion as well as general decline of collections and the lack of knowledge by my society about tax issues motivated me to become a tax expert. This programme will provide solutions to some of the socio-economic problems being faced by Zimbabwe. “

Learnmore Nyamudzanga, 28 years
Zimbabwe Revenue Authority

” Tax payers in Malawi are not compliant to paying full taxes both customs taxes and domestic taxes, to the extent that they tend to evade or bribe officers hence the MRA on behalf of Malawi Government loses a lot in terms of revenue collection. “

Moses Nyirenda, 28 years
Malawi Revenue Authority



” A fair and efficient taxation system should foster economic growth and allow to collect sufficient revenue to finance development projects such as the construction of public infrastructures, roads, hospitals or to provide free and quality education for all. “

Zoniaina Fitahiana Rakotomalala, 29 years
Ministry of Finance, Madagascar



” Gaining Masters in Taxation will expose me to assume higher responsibilities, which in turn will be the opportunity for me to participate in policy formulation and decision making for the improvement of the tax and customs administration in Tanzania. “

Mary Mukarukiza Ruhara, 25 years
Tanzania Revenue Authority



” External support has been increasingly routine to the developing economies and this has subsequently increased their economic pressure in instances of aid cut. To avert the status-quo, there is a strong need for an organized and efficient tax policy and tax administration. “

Shon Twinamatsiko, 31 years
Rwanda Revenue Authority



About the Partners



The **African Tax Administration Forum (ATAF)** promotes efficient and effective tax administration, with the ultimate goal of improving the living standards of the people of Africa. It facilitates mutual cooperation among African tax administrations and other relevant and interested stakeholders by serving as a platform where progress, challenges and new directions for African tax policy and administration are being addressed. ATAF comprises 36 member states and has been growing steadily since its inception in 2009.



The **Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH**, as an innovative partner for the global challenges of tomorrow, operates in more than 130 countries worldwide. In its role as a German federal enterprise, it supports the federal government in achieving its aim of sustainable development in both international cooperation and international education.

GIZ – commissioned by the German Federal Ministry for Economic Cooperation and Development (BMZ) and co-funded by the European Union – has supported its partner institutions in Africa by providing technical assistance through the GIZ programme ‘Good Financial Governance (GFG) in Africa’.




Ranked among the largest universities of applied sciences in Berlin, the **Berlin School of Economics and Law** is deservedly proud of the expertise it has offered for over 30 years. The university has an academic staff of approximately 200 professors and 830 lecturers in addition to nearly 280 research and administrative personnel. Over time, BSEL has established a vibrant network of committed partners both within Europe and around the world. At present, the university has over 150 active cooperations with other institutions of higher education on virtually every continent. It is through the development of this international approach that the university is in a strong position to promote a wide range of exchanges for students and academic staff alike. BSEL and the University of the Witwatersrand in Johannesburg have a long-standing cooperation and are committed to strengthening their ties even further through this programme.

For more information and application criteria:

www.emtaxation.org

www.mba-berlin.de/de/master-programme/ma-tax-policy-and-tax-administration



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