



Introducing the new Master's Programme in Tax Policy and Tax Administration

27 Participants. 13 African Countries. 15 Months in Germany and Africa.





Ladies and Gentlemen,

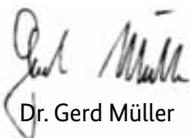
Education, science and research are essential for a country's social and economic development. Therefore, the promotion of higher education is one of the priority areas of German development cooperation.

A further focus lies on Good Financial Governance (GFG), which means – to put it in a nutshell – a transparent, legitimate, effective and fair system of public finance. For the German Federal Ministry for Economic Cooperation and Development (BMZ), both education and Good Financial Governance are crucial prerequisites for sustainable development and the reduction of poverty on the African continent.

Therefore, it is an honour for me to welcome you as participants in the Executive Master's in Taxation Programme (EMT), the core of which is the Master in Tax Policy and Tax Administration. This master programme was jointly developed on behalf of the German Federal Ministry for Economic Cooperation and Development (BMZ) 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). It is the first of its kind – it combines concepts and theories in the areas of economics and public finance as well as tax policy and tax administration at the national, African and international levels with governance, management and leadership skills. The Executive Master's in Taxation Programme is expected

to greatly strengthen the capacity of professionals and executives from the public sector in Africa. It will pave the way for stronger public revenue systems in Africa and is a promising answer to the global debate on “Financing for Development” as set out in the “G8 Action Plan for Good Financial Governance”.

An exciting 15 months in Germany and in South Africa lie ahead of you. I hope that this programme will provide you with the expertise and skills necessary to fulfil your positions in various public institutions and that it will offer you the experience of a lifetime in Berlin and Johannesburg. Bringing together young professionals and experienced experts from Africa and Europe provides an ideal platform for exchanging ideas and enhancing the mutual learning experience. I hope that this time in Berlin will not only broaden your horizons but will also give us the opportunity to learn from your know-how, in order that we can make our cooperation more efficient and adjust it further to your needs and expectations. The fact that talented young Africans like you are seeking to expand your horizons and skills sets so as to contribute to your country’s development is promising and important. May curiosity and enjoyment be your companions as you participate in the Master’s programme!

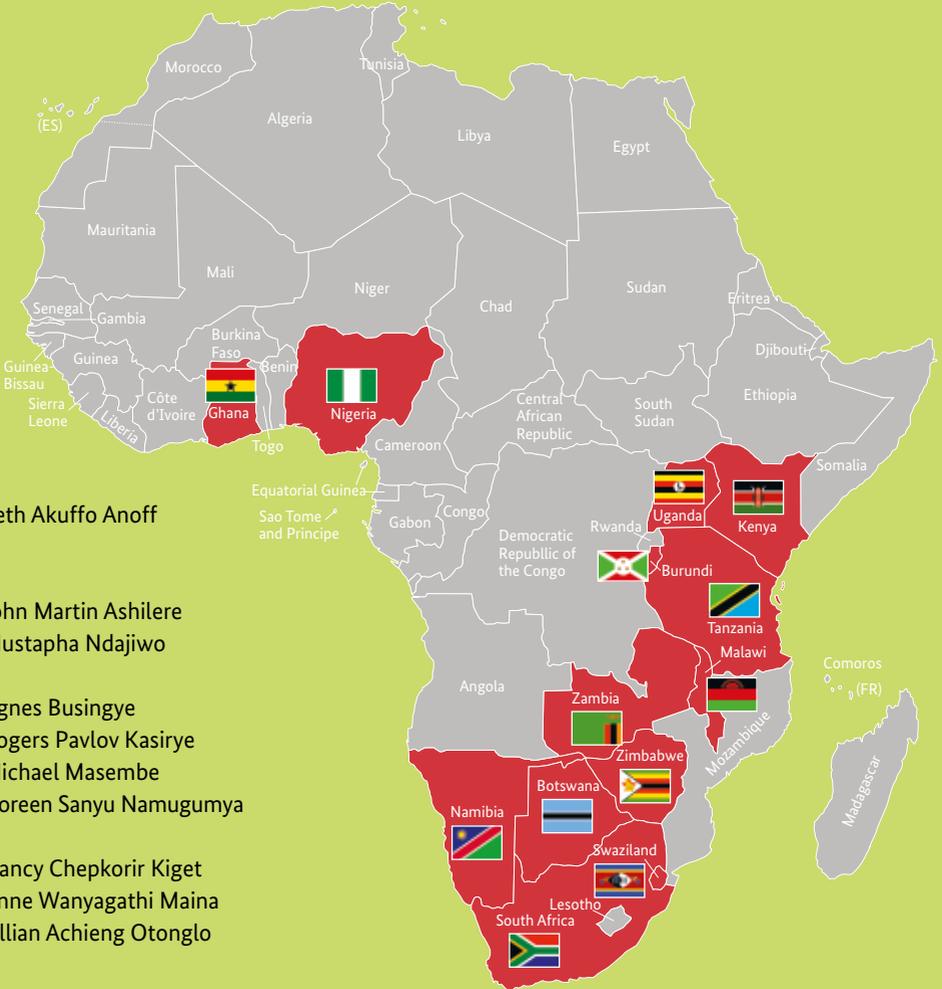
A handwritten signature in black ink, appearing to read 'Gerd Müller', is positioned above the printed name.

Dr. Gerd Müller

Federal Minister for Economic Cooperation and Development

The Participants of 2014/2015

Welcome to Berlin!



Seth Akuffo Anoff



**John Martin Ashilere
Mustapha Ndajiwo**



**Agnes Busingye
Rogers Pavlov Kasiryé
Michael Maseembe
Doreen Sanyu Namugumya**



**Nancy Chepkorir Kiget
Anne Wanyagathi Maina
Lillian Achieng Otonglo**



Charité Sakubu



Harrison Mwale



Londiwe Penelope Khoza



**Frederick Ephraym Kato
Daudi Deokari Mtena
Hashim Abdillah Ngoda**



**Priscar Hoko
Fadzai Mukorah**



**Sebenele Kenny Madzinane
Ncamsile Patience Masango-Zondi**



**Mwayiwawo Sara Donda
Frank Kalizinje**



**Moroki Mooketsi
Modise Bakang Tladi**



**Justina Nani Amupolo
Mbaungurajje Herold Kaenandjamo
Saara Magano Ndapewa Shiindi**



“Citizens should contribute to the support of Government in proportion to their abilities. But in order to be efficient, a taxation system also has to be inexpensive to administer. I look forward to the opportunity to interact with tax experts from both Africa and Europe.”

Justina Nani Amupolo – 27 years
Ministry of Finance, Namibia



“Ghana needs to invest heavily in the development of its infrastructure, but revenue raised through taxation is not enough to do so. If we want to change this, we need to capture the informal sector into the tax net. After all, it makes up about 70 per cent of our work force.”

Seth Akuffo Anoff – 29 years
Ministry of Finance (Tax Policy Unit), Ghana

“Statistics on the Nigerian taxation system are hard to obtain. This makes it difficult to prioritize tax efforts and to tackle the regulatory challenges. By participating in this Master’s Programme, I want to develop my skills in tax policy and tax administration and achieve success in my career.”

John Martin Ashilere – 44 years
Federal Inland Revenue Service Nigeria



About the Programme

The **Master’s Programme Tax Policy and Tax Administration** is a multidisciplinary degree programme which combines relevant knowledge on the topics of international tax policy and tax administration with **governance** and **leadership** from the different fields of economics, law and administrative sciences. It is at the core of the **Executive Master’s in Taxation Programme** and is fostering the capacity of African tax officials to strengthen their qualifications and to enable them to further mobilize domestic resources.

The programme takes into account both strategic and operational aspects, using a primarily **project-based and applied approach**. It is a full-time, 15-month programme with an **internationally recognised graduate degree**. Study phases at two renowned universities - the **Berlin School of Economics and Law** and the **University of the Witwatersrand** in Johannesburg - international guest lecturers, as well as **extra-curricular activities and network opportunities** will maximise students’ learning opportunities.

“I want to learn about the best tax practices from developed countries, so that I can pass this knowledge on to my home country Uganda. My personal goal is to become an expert in international taxation and to contribute to a system that obliges residents as well as non-residents to pay the right amount of taxes.”

Agnes Busingye – 31 years
Uganda Revenue Authority



“Corruption is a big challenge for many African countries. Traders often conceal or don't fully declare imports or exports so that they can evade taxation. And tax officials connive with them and receive a bribe in return. Because Malawi has experienced a decrease in foreign aid, it has become even more important to expand the local base of revenue.”

Mwayiwawo Sara Donda – 27 years
Malawi Revenue Authority

“Multinational enterprises often suppress their income and overstate their expenses in order to avoid paying taxes. This will be the topic of my transfer project. Completing this Master's programme will help me become an expert in international taxation.”

Priscar Hoko – 40 years
Zimbabwe Revenue Authority, Kariba



“In Namibia we need to make an effort to educate the people about the purpose of tax systems. The Ministry, and we as the employees need to reach out to the tax-payers and inform them. Many of them don't know when and why they need to pay taxes.”

Mbaungurajje Herold Kaenandjamo – 31 years
Ministry of Finance, Namibia

“If Malawi wants to free itself from depending on donor aid, we need to adapt to the dynamic changes of the global economy. The country’s taxation system should shift to domestic taxes instead of continuing to rely so heavily on the shrinking trade taxes.”

Frank Kalizinje – 27 years
Malawi Revenue Authority



“The Executive Master’s in Taxation Programme will allow me to gain knowledge on issues of international taxation and make more informed decisions in my daily work after returning to my country. Non-compliance is significant for the taxation system in Uganda.”

Rogers Pavlov Kasirye – 32 years
Uganda Revenue Authority

“We need to have people who know how to deal with international taxation in a fast growing business environment. With the full confidence of holding a highly respected formal qualification, I will be in a better position to initiate, suggest, develop and manage fiscal policy reforms in my country.”

Frederick Ephraym Kato – 34 years
Tanzania Revenue Authority



“A big challenge that we are facing in South Africa is that we have different tax regimes for the different mineral resources like oil, gas, and gold. We need to align these systems. During this course, I want to especially improve my skills of quantitative economic analysis.”

Londiwe Penelope Khoza – 32 years
Ministry of Finance (National Treasury), South Africa

“In Kenya systems like immigration, tax agencies, and others are not interlinked and don’t talk to each other as much as they should. This leaves loopholes for tax evasion and fraud. During my time in Germany I want to go to the football stadium and see Bayern Munich play.”

Nancy Chepkorir Kiget – 33 years
Kenya Revenue Authority



“When I started my career, I wanted to become an expert in providing commercially focused tax advice, like formulating tax efficient strategies for multinational and domestic clients. An efficient taxation system raises revenues without creating negative distortions such as reducing the incentives to work or to invest.”

Sebenele Kenny Madzinane – 32 years
Swaziland Revenue Authority

“Informal businesses like “Matatu” and “Jua kali” – public transport and the roadside workshops – make up 35 per cent of the Kenya’s GDP. The tax laws do not adequately cover this sector of the economy. This leads to tax evasion, hence loss of revenue by the government.”

Anne Wanyagathi Maina – 26 years
Kenya Revenue Authority



“This programme will grant me the ability to think beyond tax collection to tax administration. I majored in accounting, and together with the qualifications I will gain during this year, I will be able to apply my knowledge to any business sector.”

Ncamsile Patience Masango-Zondi – 36 years
Swaziland Revenue Authority

“Learning the experiences of other African states in ensuring tax compliance will be very valuable to me. I am also interested in finding out how modern European economies like Germany have built efficient tax policies.”

Michael Masembe – 30 years
Uganda Revenue Authority



“I was just looking for a job when I started my taxation career. But soon I realized that I was doing a very important job for the whole nation. If it was not for the collection of tax, Botswana would not be where it is now. It motivates me that schools, hospitals, and roads are developed from tax revenue.”

Moroki Mooketsi – 41 years
Botswana Unified Revenue Authority

“Our taxation system is not efficient enough. Most of the government revenue comes from employment taxing, but many businesspeople are only paying their taxes partly or not at all. With the skills and experiences I will acquire during the course of this programme, I want to contribute to the improvement of this situation.”

Daudi Deokari Mtena – 35 years
Tanzania Revenue Authority



“Countries are what they are because of their taxation system. We need to run it as professionally as any other business. Only then will people be willing to comply. I want to use this Master’s programme not only to develop my skills but also to learn how to manage and lead.”

Fadzai Mukorah – 41 years
Zimbabwe Revenue Authority

“A taxation system is fair if it imposes the same tax burden on taxpayers who are in similar economic circumstances. This is better than dividing the tax base into segments and imposing different rates on each of them. If we minimize unnecessary costs of taxation, the system will be fair and efficient at the same time.”

Harrison Mwale – 42 years
Zambia Revenue Authority



“My career in taxation started because I wanted to contribute to the development of my country. I was very excited when I received the notification that I was selected for this Programme. The exposure to alternative public finance systems and the knowledge I acquire will offer solutions to existing and unexpected challenges.”

Doreen Sanyu Namugumya – 32 years
Uganda Revenue Authority

“Since I was a kid, I always saw myself at the big table, among the people who tackle global issues. I am an economist working in the Revenue Service of Nigeria. This course is really tailored to the work I do, and I hope it will help me become a problem solver for my country and for the world at large.”

Mustapha Ndajiwo – 30 years
Federal Inland Revenue Service, Nigeria



“My career in taxation started in 2007. My personal motivation was to use my knowledge of accounting to ensure taxpayers make their contribution to the development of our nation. The biggest challenges to the taxation system in my country are the ever growing informal sector and the complexity of tax laws.”

Hashim Abdillah Ngoda – 38 years
Tanzania Revenue Authority

“One of my objectives is to develop my management skills. I want to steer and implement reforms of tax legislation in Kenya. My newly acquired skills will help increase tax compliance through modernized tax payment and filing systems that enhance taxpayer service quality, boost transparency and ultimately broaden the tax base in Kenya.”

Lillian Achieng Otonglo – 33 years
Kenya Revenue Authority



“During the Master’s course I especially want to exchange experiences and learn from my fellow participants from neighbouring countries. Burundi, like Kenya, Rwanda, Tanzania and Uganda, is part of the East African Community, and we need to harmonize our legislation. Also, as I come from a francophone country, I want to use this opportunity to improve my English.”

Charité Sakubu – 42 years
Burundi Revenue Authority

“The programme will bring me in contact with participants from different cultural environments, and this will help me improve my working relations with people from other backgrounds than my own.

I am very passionate about tax.”

Saara Magano Ndapewa Shiindi – 31 years
Ministry of Finance (Inland Revenue Department), Namibia



“A good taxation system is customer centric. It is consistent, accessible to all stakeholders, and can be held accountable. My objective is to get an in-depth knowledge of customs and domestic taxes. This will allow me to take the next professional step and to advance in my organization.”

Modise Bakang Tladi – 40 years
Botswana Unified Revenue Service

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. Since 2010, GIZ – commissioned by the German Federal Ministry for Economic Cooperation and Development (BMZ) – 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/masterprogramme/ma-tax-policy-and-tax-administration

Published by:

Deutsche Gesellschaft für
Internationale Zusammenarbeit (GIZ) GmbH
Good Financial Governance in Africa

Registered offices Bonn and Eschborn,
Germany

October 2014

Printed at:

Pinguin Druck, Berlin

Text and Graphic Design:
Holger Thomsen / Silke Roßbach

Photographs: BMZ (page 2);
d-maps.com (page 4);
Ute Grabowsky and Thomas Imo,
Photothek

GIZ Office Pretoria

PO Box 13732, Hatfield, 0028
Hatfield Gardens, Block C,
Ground Floor 333 Grosvenor Street
Pretoria, South Africa

Tel: +27 12 423 5900
Email: info@emtaxation.org
www.giz.de