

## Workshop on Extractive Industry Taxation

**Central Bank Conference Facility  
Dar es Salaam, Tanzania  
27 November 2018**

*Draft as at 21 July*

	Time	Item	Description	Objective	Who
<b>Tuesday 27 November</b>					
<b>09:00 – 09:45 Tea &amp; coffee available</b>					
1.	09:45 10:00	<b>Safety</b>	Venue evacuation procedure, personal safety outside venue	Ensure safety of participants	Venue Security Officer
<b>Opening Session</b>					
2.	10:00 10:45	<b>Welcome</b>	Keynote address: Dr Philip Mpango, Minister of Finance & Planning, United Republic of Tanzania  Opening remarks: Alfred Mregi, Tanzania Revenue Authority Dan Witt, ITIC	Scene setting	Dr Mpango  Alfred Mregi, TRA Dan Witt, ITIC
3.	10:45 11:00	<b>Group Photo</b>	Photograph of all participants	Memento	Venue Photographer
<b>Session 1: Overview</b>					
4.	11:00 11:30	<b>UN Update</b>	The new UN handbook on extractives industries taxation	Share information to help frame workshop	Eric Mensah, UN Or Ignatius Mvula, UN
5.	11:30 12:00	<b>OECD Update</b>	The OECD Policy Dialogue on Natural Resource-based Development	Share information to help frame workshop	Elliot Smith, OECD
6.	12:00 12:30	<b>Recap</b>	Reminder of issues discussed at last workshop	Share information to help frame workshop	Jim Robertson
<b>12:30 – 14:00 Lunch at venue hosted by ITIC</b>					
<b>Session 2: Technical</b>					
7.	14:00 14:30	<b>Offshore Transfers of Interest</b>	Review recent developments	Discussion	Jim Robertson
8.	14:30 15:00	<b>Indirect Tax</b>	VAT recovery, customs duty issues	Discussion	David Tarimo, PwC Alfred Mregi, TRA
9.	15:00 15:45	<b>Withholding Tax</b>	Tax treatment of subcontractors, including the Tullow Oil case	Discussion	Richard Inch, Tullow Alfred Mregi, TRA
10.	15:45 16:30	<b>Timing of Depreciation</b>	When is expenditure incurred, including the PanAfrica case	Discussion	Mmwinshhe Said, PanAfrica Patrick Ezekiel, TRA
11.	16:30 17:00	<b>Dodoma Meeting</b>	Agree agenda for next day, agree key points	Prioritize	Nick Verstappen, Equinor
<b>19:00 – 21:30 Dinner &amp; cultural event hosted by Tanzania Revenue Authority – venue tba</b>					

The room layout will be 'horseshoe' not 'theater' format, to facilitate an interactive discussion. For items marked Discussion, the lead should spend only 15-20 minutes introducing the topic to allow the Tanzania Revenue Authority and others time to contribute.

## Workshop on Extractive Industry Taxation

**Government Offices  
Dodoma, Tanzania  
28 November 2018**

	Time	Item	Description	Objective	Who
<b>Wednesday 28 November</b>					
12.	10:00 12:00	<b>Government Meetings</b>	Provide feedback to key decision-makers on opportunities and issues facing investors	Identify mutual benefits	TBA
<b>Session 3: Review</b>					
13..	12:30 14:00	<b>Executive Review</b>	Working lunch hosted by ITIC: review and follow-up	Identify issues still to be worked, and how	Jim Robertson

Flight departs Dar at 07:00 and arrives Dodoma at 08:30  
Flight departs Dodoma 16:00 and arrives Dar 17:30

## Workshop on Extractive Industry Taxation

### Central Bank Conference Facility Dar es Salaam, Tanzania 29-30 November 2018

	Time	Item	Description	Objective	Who
<b>Thursday 29 November</b>					
14.	09:00 17:00	<b>Oil &amp; Gas Tax Course</b>	See below	Capacity Building	John Abrahamson
<b>Friday 30 November</b>					
15.	09:00 17:00	<b>Oil &amp; Gas Tax Course</b>	See below	Capacity Building	John Abrahamson

The course introduces common tax issues and practical problem solving using group case studies. Full documentation will be provided. Together with recommended reading, it is designed to equip participants to sit for the Upstream Oil & Gas Tax exam of the Advanced Diploma in International Taxation. The course syllabus will:

- Introduce and explain international tax issues for upstream oil and gas operations (exploration and production).
- Explain principal fiscal terms of upstream oil and gas
- Review fiscal systems and top tax issues for selected countries
- Explain mergers and acquisitions
- Explain the due diligence process
- Discuss tax issues with sale and purchase agreements and farm in/farm out agreements
- Review intellectual property and related tax planning
- Review the top transfer pricing issues

Dr. John Abrahamson is a Partner with Sheltons-SITTI, and Director, International Tax Structuring, Australian Taxation Office, with over 30 years' experience in international taxation. John has extensive upstream oil and gas taxation experience as General Manager International Tax, Maersk Oil and Gas, for Denmark, Qatar, Norway, Abu Dhabi, Algeria, Angola, Greenland, Brazil, United Kingdom, United States, Kurdistan KRG Iraq, and Kazakhstan, specialising in due diligence and tax planning for mergers and acquisitions, and upstream oil and gas transfer pricing.

John has excellent communication skills and has presented over 40 Sheltons international taxation courses for large multinational corporations, including in-house courses for BHP Billiton, Shell, Petronas, PGNiG and Petrobras. He has presented international tax courses in London, Aberdeen, Jersey, Paris, Amsterdam, Copenhagen, Zurich, Lugano, Warsaw, Cyprus, Sydney, Melbourne, Brisbane, Perth, Hong Kong, Singapore, Kuala Lumpur, Seoul, Sao Paulo, Rio de Janeiro, Mexico City, and Houston.

John is the author of Tolley's International Taxation of Upstream Oil and Gas (LexisNexis, 2014 and 2017), Tolley's International Taxation of Corporate Finance (LexisNexis, 2014), International Taxation of Manufacturing and Distribution (Kluwer Law, 2016), and International Taxation of Energy Production and Distribution (Kluwer Law, 2018). He is a Chartered Tax Advisor, and holds a PhD from the College of Law, Australian National University.

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