



**UNIVERSITY OF NAIROBI
COMMITTEE ON FISCAL STUDIES**

ANNUAL

REPORT

2024



FOREWARD

The year 2024 has been marked by significant strides in advancing the capacity, knowledge, and integrity of tax governance across the African continent. At the Committee on Fiscal Studies (CFS), we have deepened our engagement with key institutions, nurtured promising young scholars, and fostered robust discourse on shaping equitable and sustainable tax regimes. Our mission to engage, challenge, and influence in the realm of fiscal governance has guided each of our initiatives, from training Kenya's Tax Appeals Tribunal (TAT) to developing global dialogues on the proposed United Nations (UN) Tax Convention. This Annual Report provides an overview of our key undertakings in 2024. It highlights the strong partnerships we have cultivated, the scholarly dialogues we have facilitated, and the policy insights we have shared. Throughout the year, our work has centred not only on enhancing technical capacities but also on creating inclusive environments in which stakeholders—ranging from tax administrators and judiciary members to researchers, journalists, and civil society actors—can collaborate to realise a just, human-centred fiscal future.

Lyla Latif (PhD)
Chair, Committee on Fiscal Studies

CAPACITY BUILDING AND PROFESSIONAL DEVELOPMENT

Training Kenya's Tax Appeals Tribunal (January–February 2024)



In early 2024, the CFS team embarked on a critical capacity-building mission with Kenya's Tax Appeals Tribunal. From 29 January to 2 February, we conducted a comprehensive training programme focusing on domestic taxation, statutory interpretation, and judgement writing. Our goal was to strengthen the Tribunal members' technical prowess and analytical rigour, ensuring a more judicious and consistent approach to tax adjudication.

This inaugural phase set the stage for subsequent advanced taxation training sessions, delivered in collaboration with our esteemed partners at the International Lawyers Project (ILP). By investing in the professional growth of TAT members, the CFS aimed to enhance the tribunal's ability to interpret complex fiscal laws, provide equitable rulings, and ultimately contribute to strengthening Kenya's domestic tax system.

ACADEMIC EXCHANGE AND SCHOLARLY ENGAGEMENT

Joint Workshop with UNCTAD (6–7 September 2024)



In partnership with the UN Conference on Trade and Development (UNCTAD), CFS hosted a workshop to support the Young Scholars Initiative. Over two days in September, sixteen African researchers engaged in intensive discussions framed around the interplay between the state, society, and economy. Through case studies and incisive panels, participants and invited experts— Dr. Parita Shah, Dr. Radha Upadhyaya, Dr. Fadhel Kaboub, Dr. Geraldine Sibanda, and Dr. Thereza Reis and Mohamed Salat —explored the role of robust fiscal policy in promoting sustainable development and equitable growth.

The workshop served as an intellectual crucible, offering young scholars the opportunity to refine their research methodologies, broaden their policy perspectives, and anchor their academic inquiries in pressing real-world fiscal challenges. By nurturing emerging African voices in fiscal scholarship, we have contributed to building a critical mass of researchers who can inform policymaking and inspire reform from within the continent.

PUBLISHING AND THOUGHT LEADERSHIP

Journal on Financing for Development's Special Issue Honouring Prof. Sol Picciotto

In 2024, CFS published in its Journal on Financing for Development, a Special Issue dedicated to honouring the contributions of Professor Sol Picciotto, a champion for tax justice and a distinguished academic whose work has shaped contemporary understanding of international taxation. The authors in this Special Issue explored two prominent themes in Prof. Picciotto's research: unitary taxation through global formulary apportionment and the internationalisation of the state.

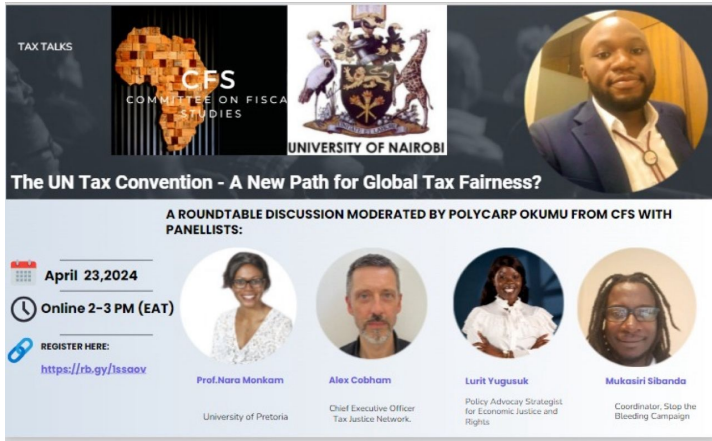
This Special Issue included contributions that deepen our comprehension of complex, evolving fiscal phenomena. Verónica Grondona examined how theories of the state and its internationalisation provide a framework for addressing the challenges inherent in international taxation. Professor Reuven Avi-Yonah contemplated strategic options for the United States should global agreement on Pillar One fail to be reached. Professor Kerrie Sadiq investigated formulary apportionment within the extractive industry, illustrating how it could foster fairer taxation of resource rents. Merlene Amonde and Salma Nechesa Abdulaziz discussed unitary taxation from an African perspective, particularly focusing on the continent's extractive sector and Kenya's experience with transfer pricing.

The Special Issue concluded with reflections from Prof. Sol Picciotto himself. He provided insights into his professional journey: how his initial motivation to study law led him to the complexities of multinational taxation; his championing of unitary taxation of multinationals; and the breadth of his intellectual contributions to international tax justice.

This Special Issue would not have been possible without the dedicated efforts of our guest editors, along with all the guest peer reviewers who provided invaluable feedback to the authors. Their commitment ensured that this publication is both a tribute to Prof. Picciotto's legacy and a meaningful scholarly contribution that will continue shaping the discourse around international taxation.

GLOBAL POLICY DISCOURSE AND ADVOCACY

Roundtable on the UN Tax Convention (23 April 2024)



Global tax governance stands at a critical juncture, and on 23 April 2024, CFS convened a distinguished panel to examine the proposed UN Tax Convention. Experts including Prof. Nara F. Monkam, Alex Cobham, Lurit Yugusuk, and Mukasiri Sibanda, moderated by Polycarp Okumu, deliberated on what a new path for global tax fairness might entail. The resulting dialogue emphasised the importance of inclusivity, fairness, and capacity strengthening—particularly for

developing countries—to ensure that global tax frameworks do not reinforce existing inequalities but rather facilitate equitable resource mobilisation. This discourse contributed scholarly and policy-oriented perspectives to emergent debates surrounding the UN Tax Convention. The panel’s reflections underscored the necessity of accommodating diverse interests, ensuring transparency, and enabling meaningful participation from countries across the developmental spectrum.



Roundtable on the Fiscal Scene in Kenya (9 December 2024)

In December, CFS convened a dynamic roundtable event that brought together a broad spectrum of stakeholders—thinkers, practitioners, advocates, and international participants from Ghana, the Netherlands, Denmark, and Mauritius—to contextualise and reimagine Kenya’s fiscal landscape. Discussions centred on pressing global and domestic tax issues, including international taxation, the proposed UN Framework Convention on Tax, carbon border adjustment mechanisms (CBAM), and domestic resource mobilisation (DRM). Participants scrutinised the interplay of debt and development financing, explored opportunities in Africa’s informal sector, and contemplated the potential of digitalisation to improve fiscal administration. The deliberations also considered the

necessity of strengthening Africa's credit rating agencies and enhancing beneficial ownership transparency to prevent illicit financial flows and encourage sustainable resource use.

An innovative feature of this roundtable was the focus on the human dimension of fiscal governance. Through storytelling, journalism, and community engagement, participants acknowledged that building public trust and understanding is essential to achieving meaningful reforms. A sign language learning session emphasised the importance of inclusion and accessibility, underscoring that fiscal governance must be human-centred and culturally attuned.

ACCREDITATION AND POLICY ENGAGEMENT

- We were **granted accredited status by the Ad Hoc Intergovernmental Committee on the proposed United Nations (UN) Framework Convention on International Tax Cooperation.** This accreditation underscores our recognised expertise and positions us to participate meaningfully in the negotiation sessions of the Convention's terms of reference (TORs). Our contributions in this arena are grounded in robust academic scholarship and a commitment to advancing just and inclusive global tax governance.
- We **submitted inputs to the call for inputs to by the UN Independent Expert on Foreign Debt on her GA79 Report on Fiscal Social Contract and the Human Rights Economy,** providing evidence-based recommendations that align with the principles of equity, sustainability, and human development. Our engagement with this international mechanism reflects our belief that fiscal policy must be informed not only by technical rigour but also by a moral imperative to uphold human rights and to foster socio-economic well-being.
- We submitted **proposed amendments to the call by the Ministry of ICT and Digital Economy for input into its draft Kenya Cloud Policy.** Our amendments focused on taxation of data and clouds service providers.

MEMORANDUM TO PARLIAMENT OF KENYA

We contributed a seminal policy memorandum to **Kenya's Parliamentary Committee on Finance and National Planning**. This memorandum, developed after a high-level roundtable held on 9 December 2024, emphasised the need to enact human-centred tax laws. Guided by Kenya's constitutional principles and the values of inclusivity and equity, the memorandum's recommendations covered a range of issues, including the adoption of progressive taxation, integration of the informal sector, and leveraging digital tools for efficient and fair tax collection. It advocated measures to strengthen beneficial ownership transparency, re-examine Kenya's tax treaties, and support health taxes to finance public health initiatives. By linking tax revenue to tangible developmental outcomes, the CFS underscored the necessity of anchoring fiscal policies within broader human development goals. These engagements—accreditation at the UN level, inputs to UN independent experts, and direct contributions to national legislative processes—illustrate CFS's multifaceted strategy of influence. We aim to ensure that the principles of justice, human rights, and sustainability animate fiscal decision-making processes at all levels of governance. As we move forward, we remain committed to partnering with institutions, governments, and civil society actors to craft fiscal systems that truly serve the collective interests of our societies.

NEW RESEARCHERS

1. Nimmo Elmi (PhD)
2. Lurik Yugusuk

COMMITTEE ON FISCAL STUDIES

NAIROBI'S PREMIER THINK TANK

LOOKING AHEAD

Over the course of 2024, CFS has reinforced its role as a thought leader, capacity builder, and convener in the realm of tax and fiscal governance. Our interventions have demonstrated the value of bridging technical expertise with human-centred dialogue and the importance of harnessing academic research to inform policy and practice. In the months and years ahead, CFS will continue to:

- Deepen collaborations with global and regional partners to elevate African perspectives in international tax debates.
- Invest in professional development initiatives that bolster local institutions and encourage principled tax administration.
- Support the intellectual growth of young scholars who can drive policy innovations attuned to Africa's unique fiscal landscape.
- Advocate for human-centred, inclusive narratives that transform opaque fiscal discussions into accessible conversations for communities, thereby strengthening public trust in taxation and governance.

By sustaining these efforts, we seek not only to enhance the technical dimensions of tax systems but also to anchor fiscal governance within broader conversations about equity, sustainability, and the collective future of our societies.

Our Partners

