

You are cordially invited to the UCT-IBFD Annual Seminar on the topic of:

***“UN tax developments with a focus on the taxation of cross-border services”***

Since 2015 UCT and IBFD jointly offer a public seminar as capstone to the IBFD teaching on the Master of Commerce / Master of Laws in International Tax offered at the University of Cape Town.

In 2025, a topic of universal concern to the international tax community will once again be considered from both a global and local perspective by teaching staff on the programme.

**Date:** Thursday, 13 February 2025  
**Time:** 08h00 to 12h00  
**Format:** In person only.  
**Cost:** Free.  
**Venue:** UCT New Lecture Theatre, Upper Campus  
**Parking:** Student Parking closest to the Lecture Theatre

**Registration is via this link:**

<https://forms.gle/eDRRJrdTdtr3TzCR7>

## **AGENDA**

**08.00 – 08.30**      **Registration**

**08.30 – 08:45**      **Welcome: Johann Hattingh (UCT) and Pasquale Pistone (IBFD)**

**08:45 – 10:00**      **UN tax developments and taxation of income from cross-border services in the context of the Terms of Reference for a United Nations Framework Convention on International Tax Cooperation**



1. Pasquale Pistone: UN Developments and Taxation of Income from Cross-border Services: Relationship with Other Concepts (Treaty Clauses) (30 min).
2. Sergio Messina: UN Article xx “fees for services” and the terms of reference: Institutional and Substantive Matters: (30 minutes).
3. Q&A (15 minutes)

**10.00 – 10.30: Coffee Break**

**10:30 – 11:45: The South African Perspective on the Taxation of income from Cross-border services.**

1. Alison Futter (20 minutes): History of withholding tax on services proposal in South Africa.
2. Barry Ger (20 minutes): Withholding Tax on Services Topic to be advised.
3. Johann Hattingh (20 minutes): Is there a compromise? Proposals for workable alternatives to a flat-rate gross withholding tax on services.
4. Q&A (10 minutes)

**11:45. Conclusion of Public Seminar**

**Presenters:**

**UCT**



**Johann Hattingh**

Dr Johann Hattingh is Professor in the Department of Commercial Law and an Advocate of the High Court of South Africa. He was formerly adjunct Associate Professor in UCT's Department of Finance and Tax and practiced in the field of international taxation with PwC. He conducted his PhD research at the Centre for Tax Law in the Law Faculty of the University of Cambridge and holds two LLM degrees, one from the University of Cape Town and the other from Leiden University in the Netherlands. He obtained B.Com (Law) and LL.B degrees from Stellenbosch University. Professor Hattingh has given lectures and seminars at the International Tax Centre of Leiden University, Stellenbosch University, University of Cambridge, the Institute for European and Comparative Law at the University of Oxford and the Institute of Austrian and International Tax Law at Vienna University of Business and Economics. Since 2003 he holds an association with the International Bureau of Fiscal Documentation (IBFD) in Amsterdam, where in 2019 he took up the Chief Editorship of the *Bulletin for International Taxation*. He has acted as senior international consultant for the UN Economic Commission for Africa, the International Monetary Fund, and participated in the tax work of NEPAD on behalf of the African Union. In 2024 he was an academic fellow at the Institute for European and Comparative Law at the University of Oxford. He is regularly consulted by public and private sector organisations across Africa. Professor Hattingh is a member of the International Tax Law Committee of the International Law Association and the permanent scientific committee of the International Fiscal Association.

**Alison Futter**



Dr Alison Futter is a Senior Lecturer at the University of Cape Town, where she is a convenor (together with Prof Johann Hattingh) for the Master of Commerce/Master of Laws degree in International Taxation. Alison holds a PhD in Taxation from the University of Cape Town.

She has over 20 years of international tax experience with expertise in the extractive industries. The first half of her career was in tax consulting at Ernst & Young Cape Town, and thereafter she served as the Head of Tax and Acting CFO for South Africa's National Oil Company (PetroSA).

Alison is a published author of 2 books and a chapter in the Intergovernmental Forum's Future of Resource Taxation Handbook.

Alison's PhD Thesis contrasts the South African domestic double taxation relief with the relief under the tax treaties (including the impact of the Multilateral Instruments (MLIs) as part of Action 6 from the OECD Base Erosion and Profit Shifting (BEPS) Report). The case studies and economic modelling in support of her thesis cover South Africa, Ghana, Nigeria, Egypt, and Equatorial Guinea.

## Barry Ger



Barry Ger is a Lecturer at the University of Cape Town, where he teaches the Master of Commerce / Master of Laws degree in International Taxation. Mr Ger has an Honours Degree from the University of Cape Town in Tax as well as an Advanced Diploma in International Tax from the Chartered Institute of Tax Practitioners. Mr Ger has over 20 years of international tax experience with expertise having served several years as a tax consultant and ultimately Associate Director at KPMG in South Africa. Mr Ger has also worked for some time at KPMG offices in the Netherlands and the United Kingdom. He is a qualified attorney at the High Court of South Africa. Over the course of his career, he maintained a monthly column relating to tax matters in *De Rebus*, a trade publication for South African attorneys, for several years and he has contributed to a number of journals and other publications on tax matters including publications issued by the International Fiscal Association and the IBFD.

## IBFD

### Pasquale Pistone



**Prof. Dr Pasquale Pistone** is the Academic Chairman of IBFD (the Netherlands). He holds a Jean Monnet ad Personam Chair in European Tax Law and Policy at WU Vienna (Austria) and is habilitated as Full Professor of Tax Law in Italy and Associate Professor of Tax Law at the University of Salerno (Italy).

Prof. Dr Pistone is Professor Honoris Causa at the Ural State Law University (Russia), Doctor Honoris Causa at the University of Örebro (Sweden) and Honorary Professor at the University of Cape Town (South Africa). He is editor-in-chief of IBFD's *World Tax Journal*, *International Tax Studies*, *Doctoral Series* and *Global Tax Treaty Commentaries*. He is co-editor of *Diritto e Pratica Tributaria Internazionale* and a member of the editorial committee of many other publications.

Prof. Dr Pistone is also co-director of IBFD's Observatory for the Protection of Taxpayers' Rights, co-chair of the Tax Committee of the International Law Association, secretary of the Executive Board of the European Association of Tax Law Professors (EATLP), a member of the Permanent Scientific Committee of the International Fiscal Association (IFA), president of the *Ius Fiscale Europaeum* research centre, president of the Italian Association for Latin American Tax Law (AIDTLA) and, in such capacity, member of the Board of Directors of the Latin American Institute for Tax Law (ILADT).

Prof. Dr Pistone has (co-)edited more than 60 books and authored seven books and more than 230 articles and/or book chapters. He is fluent in seven languages, in which he regularly lectures and presents. He has published in 12 languages.

His core research areas are international and European tax law. His current specific research interests include analysis of ECJ tax case law, tax treaties, taxation of the digitalized economy, protection of taxpayers' rights, inter-nation tax equity in relations with developing countries, settlement of cross-border tax disputes and the impact of public international law on international tax law.

**Sergio Messina**



**Dr Sergio Messina** is one of the Tax Technical Editors of the Global Tax Treaty Commentaries (GTTC), editor of the IBFD Doctoral Series, and Co-Editor for the IBFD Academic Tax Conference (ATC) 2025. He obtained his law degree from the Università degli Studi di Torino, in Turin, holds an LLM in International Tax Law from the University of Amsterdam (UvA), and a PhD in International Business Taxation (DIBT) from the Institute for Austrian and International Tax Law (WU, Vienna). Since 2023 he is an Associate in the IBFD Academic

Team.

## About UCT Tax Unit for Fiscal Research

The UCT Tax Unit for Fiscal Research is an interdisciplinary grouping that draws together academics from UCT's Faculties of Law and Commerce.

The Unit's vision is:

- To be Africa's leading academic research unit in fiscal matters.
- To draw on global knowledge and research networks in developing fiscal knowledge for the benefit of developing countries, particularly the African continent and South Africa.
- To provide a globally recognised platform for engagement in fiscal matters, with an emphasis on a developing country / BRICS context.
- To maximise UCT's existing research and teaching capacity in the field of taxation.
- To develop and retain African expertise within Africa.
- An important long-term strategic goal of the Unit is the development and retention of academic staff in South Africa and elsewhere on the continent, equipping them with relevant knowledge drawn from global networks and appropriate for the context in which it must be applied. At present, teaching and independent research in fiscal matters at universities in developing countries is underdeveloped. The creation of the Unit assists in attaining this goal of fostering independence by legitimising UCT's historical leadership role and enabling capacity building initiatives.

The Unit enhances UCT's public engagement with civil society and create opportunities for engagement at the highest levels of government, tax administrations and professional societies.

See more at: <http://www.tax.uct.ac.za/>



## About IBFD



## IBFD, Your Portal to Cross-Border Tax Expertise

IBFD is a unique centre of expertise offering high-quality information and education on International Tax. IBFD's powerful research platform allows tax practitioners around the world to access this valuable content, on which they can rely to do their work faster and more effectively. IBFD is the pre-eminent independent (non-profit) foundation with the ultimate goal to promote and disseminate the understanding of cross-border taxation at the highest level.

See more at: <http://www.ibfd.org/>

### **IBFD Academic:**

Visit <https://www.ibfd.org/ibfd-academic> from which you will be able to access information on the Global Tax Treaty Commentaries, World Tax Journal, International Tax Studies, Doctoral Series and numerous other publications and initiatives.

