

# INDICATIVE TOPICS 2018



## AFRICAN TAX RESEARCH NETWORK (ATRN)

### 4<sup>th</sup> Annual Congress

#### *The role of the social and political environment in strengthening tax Systems in Africa: Solutions to Tax Collection*

#### CALL FOR PAPERS – INDICATIVE TOPICS RELATED TO THE GENERAL THEME OF THE CONGRESS

The African Tax Administration Forum (ATAF) and the African Tax Research Network (ATRN) are pleased to invite submissions for the 4<sup>th</sup> ATRN Annual Congress, which presents an opportunity for **academics, researchers, tax administrators, students, tax practitioners, consultants and decision-makers** on fiscal and tax policy in Africa, to gather and discuss different aspects relating to national, regional and international tax matters.

The theme of the 4<sup>th</sup> Annual Congress is **“The role of the social and political environment in strengthening tax Systems in Africa: Solutions to Tax Collection.”**

**The below table shows the sub-themes and some indicative topics, which are related to the main theme. This table has been created as a guide for any potential paper submissions, but is not meant to limit researcher(s).**

	2018 ATRN Congress Sub-Themes	Sample ATRN Congress Topics
1.	Political Context	<ul style="list-style-type: none"> <li>• The political economy of taxation in Africa</li> <li>• Policy formulation and evaluation of tax gaps in Africa</li> <li>• IFFs, trade mispricing, money laundering: a regional and continental approach</li> <li>• Policy approach to tax expenditures</li> <li>• Tax Incentives a Bane or a Boon: a coordinated regional approach</li> <li>• Maximizing taxation as a tool to reduce inequality in income and wealth?</li> <li>• The role politicians play in promoting taxation as a development tool</li> <li>• Investing in and Harmonising tax statistics in Africa and leveraging on Big Data to enhance the tax base and maximise revenue collection in Africa</li> <li>• Strengthening tax systems in Africa: the role of Law</li> <li>• Addressing VAT refund fraud in Africa: improving the efficiency of the VAT system in Africa</li> <li>• Non-traditional forms of taxation: the need for regional and continental collaboration</li> </ul>

2.	<b>Cultural Context</b>	<ul style="list-style-type: none"> <li>• Understanding cultural impediments to taxation in Africa</li> <li>• Implementing effective communication strategies to increase tax compliance</li> <li>• Taxation and gender in Africa</li> <li>• Taxation and the Environment in Africa</li> <li>• Progressive and regressive taxation in Africa</li> <li>• Tax education for the populace- what contents are effective to promote collection and compliance</li> <li>• How to Get the Golden Eggs without Hurting the Goose</li> </ul>
3.	<b>Curbing IFFs in Africa</b>	<ul style="list-style-type: none"> <li>• Regional policy and legislative coordination in fostering tax transparency and EoI in Africa</li> <li>• Curbing IFFs and trade mispricing: The role of the legislature and the judiciary</li> <li>• Domestic and regional approach to negotiating tax treaties to address treaty abuses</li> <li>• Natural resources revenue policy in Africa</li> <li>• Contract negotiations in the natural resources sector: A cost/benefits analysis</li> <li>• Abusive tax avoidance by tax professionals (lawyers, accountants, financial advisors), medical professionals, and self-employed -maybe this point is better captured under a heading that speaks to the informal/shadow economy?</li> <li>• Strengthening domestic tax legislation on transfer pricing and other international tax issues</li> <li>• How can the newly developed ATAF TP toolkit improve compliance risk management in the extractive sector?</li> <li>• AMATAM</li> </ul>
4.	<b>Subnational government finance</b>	<ul style="list-style-type: none"> <li>• How to begin harnessing the potential of property tax in Africa?</li> </ul>
5.	<b>Governance</b>	<ul style="list-style-type: none"> <li>• How can improvements in governance increase tax collection?</li> </ul>

## Types of Submissions

The ATRN scientific committee invites submissions of papers for oral presentation at the Annual Congress in two major categories:

- **Academic papers:** These papers will be peer-reviewed by members of the Scientific Committee. If accepted, they will be invited to be presented at the ATRN Annual Congress.
- **Presentations based on non-academic papers:** This category covers Policy Briefs, Best Practices, and Short Case Studies.
  - After the ATRN Annual Congress in September, researchers are invited to submit their revised and final papers for consideration for publication in the ATRN Working Paper Series and Policy Briefs. These papers will be submitted to a double-blind Peer-review process. The deadline for paper submission will be in November. The papers may subsequently be published in peer-reviewed journals.
  - *Papers are accepted both in English and in French.*

All submission, registration and other enquiries related to the 4<sup>th</sup> ATRN Annual Congress may be addressed to:

**Conference Organisers**  
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