

INDICATIVE TOPICS ATRN 2019



AFRICAN TAX RESEARCH NETWORK (ATRN)

5th Annual Congress

Digitalisation: Challenges and opportunities – Discussing the African Tax Landscape

CALL FOR PAPERS – INDICATIVE TOPICS RELATED TO THE CONGRESS THEME

The African Tax Administration Forum (ATAF) and the African Tax Research Network (ATRN) are pleased to invite submissions for the 5th 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 5th Annual Congress is ***“Digitalisation: Challenges and opportunities – Discussing the African Tax Landscape.”***

The below list shows some indicative topics, which are related to the congress theme. This list has been created as a guide for any potential paper submissions but is not meant to limit researcher(s). This year, only papers related to the main theme will be accepted.

1. Conceptual issues around value creation and their impact on international tax rules: the characteristics of highly digitalised businesses such as *scale without mass*, the dominance of intangibles and participation user value creation raises challenges to the fundamental rules of the international tax system that are based on *nexus and profit allocation*
2. How rapidly is digitalisation taking place in Africa?
3. Assessing the impact of leapfrogging due to digitalisation in Africa, the potential of leapfrogging through digitalisation in Africa
4. Quantifying the extend of the digitalised economy in Africa: What does Africa look like in the digitalised world?
5. Is the taxation of the digitalised economy a priority for Africa?
6. Taxation of the digitalised economy: How can Africa proactively influence the direction of the global standard agenda rather than inputting in a pre-determined agenda?
7. Impact of digitalisation on Customs in the context of the African Continental Free Trade Area (AfCFTA)
8. VAT collection mechanisms: registration, intermediaries and others
9. The role of digital platforms in the collection of VAT in online trade
10. The tax obligations of underlying suppliers in a digitalised economy
11. Revisiting the definition of services to be taxed to cover electronic services
12. Taxing crypto-currency transactions
13. Tax implications of the digitalisation of the economy in sectors such as Banking, telecommunications, etc.
14. Africa’s priorities for taxation of the digitalised economy
15. African innovations in taxing the digitalised economy
16. The changing landscape of traditional tax regimes in digitalised economies in Africa
17. Tax compliance in a digitalised economy in Africa
18. **Other topics relevant to the challenges and opportunities of digitalization and the taxation of the digitalized economy in Africa.**

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.
 - *Papers are accepted both in English and in French.*

IMPORTANT NOTICE

After each 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 as well as the ATAF's African Multidisciplinary Tax Journal, which will officially be launched in 2019. All papers will be submitted to a double-blind Peer-review process and only the papers of the highest quality, relevance and originality will be considered for the Journal to ensure only the highest quality and originality.

In parallel to the Annual Congress, an ATAF African wide Tax Essay Competition has been launched in 2018 and will take place annually. Winners will be announced during the ATRN Congress. Keep your eyes open for separate communication regarding this.

All submission, registration and other enquiries related to the 5th ATRN Annual Congress may be addressed to:

Conference Organisers
Email: ATRNCongress@ataftax.org
Telephone: +27 12 451 8834
+27 12 451 8810
+27 12 451 8820