AFRICAN TAX RESEARCH NETWORK (ATRN)

6th Annual Congress

Maximising the revenue potential of property taxes through digitalisation

Venue: Nairobi, Kenya
06-08 September 2021

FIRST CALL FOR PAPERS

The African Tax Administration Forum (ATAF) and the African Tax Research Network (ATRN) are pleased to invite submissions for the 6th 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.

1. THEME

The theme of the 6th Annual Congress is “Maximising the revenue potential of property taxes through digitalisation.”

Prospective authors, both academics and practitioners, are invited to submit original and innovative papers on any topic related to the above theme and indicative topics.

2. SUB-THEMES

A. ICT and Property Tax reforms in Africa
   1. The Role of ICT and digitalisation in the administration of property taxes in Africa: tax base identification, tax base valuation, tax collection, tax enforcement, dispute resolution and taxpayer service
   2. Designing an ICT-based compliance framework for property taxes in Africa

B. Property taxes in Africa: Administrative practices
   1. Constraints to efficient administrative reforms
   2. The Quick Wins of property taxation in Africa
   3. Modern methods of property identification, valuation, and revaluation; maintaining up to date cadaster and tax rolls

C. Policy and Legislation toward efficient property tax reforms in Africa
   1. Land issues (tenure, titling, regularisation procedures), informal settlements, and the state of the property market in African countries
   2. Property tax reforms within the context of political and fiscal decentralisation laws in Africa
   3. Property tax systems as legislated in African countries
   4. Designing a property tax reform strategy for sub-Saharan Africa: the role of intergovernmental fiscal structures and intergovernmental fiscal transfers (institutional environment)
   5. Property-related taxes: property transfer tax, capital transfer tax, capital gains tax, etc.
   6. Equity issues surrounding the property tax: the shift in the distribution of the property tax burden among the various classes of property; rural versus urban areas
D. Property Taxes in practice in Africa
1. Trends of property taxes as a source of revenue in Africa and the importance of the local property tax in local government finance
2. Assessing the revenue potential of Property taxes in Africa
3. Property tax reform strategy for sub-Saharan Africa: what are the best practices?
4. Property tax in practice: policy choices, i.e. tax base, tax rate structure and exemption policy
5. Property taxes in rural areas: rethinking approaches to taxing agricultural land
6. Determinants of property tax revenue in Africa
7. Francophone vs Anglophone: How does property tax policy and administration differ?
8. The tax elasticity of the property tax in Africa
9. The stability/volatility of the property tax in Africa

E. The Politics in Property Tax reform in Africa
1. Towards reforming property taxation in Africa: The importance of political will and support
2. Redefining the role of property tax national development policy: e.g. a tax on property wealth, a stimulus for the better use of land, support to fiscal decentralization strategy, etc.
3. Taxation of HNWI: the role of property taxes

3. TYPES OF SUBMISSIONS

**ONLY PAPERS RELATED TO THE MAIN THEME WILL BE ACCEPTED.**

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.
- **Policy Papers:** These papers will be peer-reviewed by members of the Scientific Committee. This category covers Policy Briefs, Best Practices, and Short Case Studies.
  - Papers are accepted both in English, French and Portuguese.

4. IMPORTANT NOTES AND CONSIDERATIONS RELATED TO PAPER SUBMISSIONS

- Only ORIGINAL papers will be accepted (no papers with prior submission to any journals, working papers, or conferences)
- Two separate documents/submissions of (1) a **title page** and (2) **manuscript (anonymous)** will be required
- **Plagiarised Paper submissions will be automatically disqualified and rejected. Manuscripts will be subjected to plagiarism checker software**
- Notification of acceptance of full-length papers will be sent to authors via email after a double-blind peer-review process by **31 July 2021**
- All manuscripts submitted will be required to meet the formatting guidelines for manuscripts as set in the ATRN web page. *Any papers not meeting the minimum requirements will be rejected. The link for paper submission is now open*
- A special recognition for high-quality papers will be conferred through a Best Paper Award Program.

**Deadline for paper submissions, registration fees and other deadlines:**

Deadline for final submission of full research papers: **05 June 2021**

Registration opens: **13 March 2021**

Deadline for early-bird registration and payment: **17 July 2021**

Deadline for standard registration and payment: **21 August 2021**

- Early-bird member registration fee: **US$ 180**
- Early-bird non-member registration fee: **US$ 330**
- Standard member registration fee: **US$ 280**
- Standard non-member registration fee: **US$ 430**
- Post-graduate student registration fee: **US$ 100**

*Post-graduate student registration fee applies throughout the registration period; however, a proof of registration will be required. Please note that all Post-graduate students are required to be members of the ATRN. Please visit the ATRN website for more information about ATRN membership and benefits.*
Cancellation Policy:

1. Cancellations received by e-mail to atrncongress@ataftax.org before 21 August 2021 will incur a 20% cancellation charge.
2. Cancellations received from 22 August 2021 onwards will incur a 100% cancellation penalty.

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 2020. 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 (ATEC) was 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.

For more information on the Scientific Committee, the Annual Congress Venue and Congress Fees, or if you are interested in attending the Annual Congress without delivering a paper, please visit the ATRN web page: http://atrnafrica.org/

All submission, registration and other enquiries related to the 6th ATRN Annual Congress may be addressed to:

Conference Organisers
Email: ATRNCongress@ataftax.org
Telephone: +27 12 451 8800

We look forward to welcoming you to our 2021 ATRN Annual Congress on “Maximising the revenue potential of property taxes through digitalisation.”

Dr Nara Monkam
ATAF Director of Research, ATRN Chairperson