The Terms of Reference is addressed to Academics and Experts who are interested in being members of the 2016 ATRN Congress Scientific Committee.

I. Background

The African Tax Research Network (ATRN), hosted by the African Tax Administration Forum (ATAF), had its inaugural Annual Congress in Cape Town from 2 to 4 September 2015. The theme of the Annual Congress was “Contemporary Tax Challenges for African Countries”. The African Tax Research Network (ATRN) is a platform for African inspired dialogue, research and collaboration mainly among researchers, policy makers and tax administrators. Its establishment was a result of the need to identify potential synergies and linkage areas between academics and tax officials from the African Tax Administration Forum (ATAF) member countries. The need for a research network is necessary given the low technical capacity for tax research on the continent. The establishment of an African tax research network is expected to provide a formalised and structured exchange between academia, tax administrators, tax practitioners, civil society and other interested parties.

At the Inaugural ATRN Congress, about 160 participants from 21 countries of which 13 were African Countries attended. The most represented countries were South Africa (31) and Kenya (13). The rest of the countries were from North America (US and Canada with 04 participants each) and Europe (UK and Norway with 03 each, Netherlands with 04 and France with 09) etc. Out of 80 abstracts submitted 57 were selected and 48 papers were finally submitted and presented at the research parallel sessions.

Building the research capacity in taxation issues is seen as invaluable on the continent. Capacity building gives both short and long term benefits. In the short term, capacity building in universities and tax administrations helps to strengthen collaboration through research projects and partnerships. In the long term, it enables and uplifts African based research communities in providing nonpartisan policy advice on tax matters. Therefore, a key objective of the Network is to identify and expand the research base on the African continent.

In this context, the role of the Scientific Committee is crucial. The Scientific Committee is established to review research papers and to ensure the inclusion of high quality research by scholars in Africa as well as scholars abroad who study taxation in Africa. Ultimately, high quality manuscripts submitted and presented at the ATRN Congress are expected to be published in the electronic ATRN Working Paper Series and Policy Briefs. Before publication, the manuscripts must undergo a double-blind peer-review process done by the Scientific Committee. The ATRN Working Paper Series will be published every year after the Annual Congress.

II. Scope and Objectives

The Scientific Committee reviews the papers submitted for the Annual Congress to ensure the selection of papers of high quality and reflective of diversity, originality, and state-of-the-art research methodologies.

III. Composition of the Scientific Committee

The Scientific Committee consists of researchers from Africa and around the world focusing on African taxation research.
Balance in the composition of the Scientific Committee is sought in relation to the following:

- Expertise in relation to the sub-themes in the overall conference topic
- A focus on Africa-related taxation research
- Gender

IV. Criteria for qualifying as SC members:

ATRN Board Members qualify as SC members. Experts are selected based on experience on:

- Experience in presenting at a national or international peer reviewed conference
- Experience in having presented authored articles published in a peer reviewed journal
- Willingness to review a number of full papers within the limited time given
- Availability
- Willingness to carry out the activities required by the Scientific Committee
- Good working knowledge of English and/or French (Working languages of the Scientific Committee are English and French).

V. Responsibilities

For each annual congress the SC is responsible for dealing with responses of the Call for Papers as well as developing the programme for the conference.

- Review and select full research papers to be presented at the Annual Congress
- Assist in drafting the agenda of the Annual Congress
- Select the best papers and select the prize winners based on defined criteria
- Encourage active engagement of all potential researchers
- Review and select full research papers to be published in the ATRN Working papers Series and Policy Briefs
- Propose and select chairs for sessions and lead-in-discussants for papers
- Peer-review the papers (in a double-blind procedure) and send the final accepted version for publication through the ATRN Working Paper Series and the Policy Briefs.

Finally, Member support is needed to ensure the success of the Annual Congress as follows:

- Upload the Call for papers on your organization’s website and disseminate widely among researchers
- Create a link on your website to http://atrnafrica.org/
- Assist in increasing the ATRN Congress attendance by identifying key people in your institution or Network—who will benefit from attending.