AFRICAN TAX RESEARCH NETWORK (ATRN)

3rd Annual Congress

A Modern and Effective Taxation System to advance Domestic Resource Mobilization in Africa: The Role of Information Technology and Tax Information Exchange

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 3rd 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 3rd Annual Congress is “A Modern and Effective Taxation System to advance Domestic Resource Mobilization in Africa: The Role of Information Technology and Tax Information Exchange.”

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 the researcher(s).

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<tr>
<th>2017 ATRN Congress Sub-Themes</th>
<th>Sample ATRN Congress Topics</th>
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<tr>
<td>1. Digital Solutions for leapfrogging taxation development in Africa: the role of Technology in the administration of taxation</td>
<td>• Mobile phone applications/block managements for tax base enhancement; reducing compliance burden, taxpayers’ identification and localization, formalization of economic sectors, integration of government agencies’ systems&lt;br&gt;• Technological solutions to identify, assess, value immovable property (commercial and residential) in Africa&lt;br&gt;• Technological solutions to tax electronic transactions (social media (WhatsApp, Viber, Instagram, Facebook, google type transactions); Airbnb, Uber, Homestay, etc.)?&lt;br&gt;• Technological solutions to harness and tax the African cash economy: e.g. Electronic Billing Machines/Electronic Tax Register systems (closing the loopholes in the systems); mobile phone-based money transfer, financing and microfinancing systems&lt;br&gt;• Sealing the tax loopholes through automated processes (release of staff from routine low-value adding functions to more high-value functions such as auditing)&lt;br&gt;• Innovative technologies in tax collections: e.g. Unique Tax Identification Number linked to government agencies databases like Social Security, national Identification agency, etc.</td>
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<td>2.</td>
<td>Role of information exchange and its effective application for tax transparency in Africa</td>
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<td>• Technology systems to trace the digital footprint of assets and transactions (&quot;follow the money&quot;) and to handle huge data analytics (for predictive and cognitive analytics)</td>
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<td>• Technological solutions to integrate tax administration and Customs systems</td>
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<td>• Technological solutions in the Taxation of Natural Resources (determination of the composition of the minerals, volumes of products being sold, grades of quality; valuation of the exports; improvement of information flow between government agencies e.g. Customs and Ministry of Mines etc.)</td>
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<th>3.</th>
<th>Skills of the 21st Century Tax administrators in Africa: how do universities and tax administrations keep pace?</th>
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<td>• Information Exchange and Tax Compliance</td>
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<td>• Leveraging on Third-Party Information to improve voluntary tax compliance: Challenges and Good Practices</td>
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<td>• Automatic Exchange of Information (AEoI) and Establishment of Competent authorities</td>
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<td>• Information asymmetry and Tax Evasion</td>
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<td>• Beneficial ownership information and its impact on tax transparency</td>
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<td>• Non-Cooperative tax jurisdictions in Africa and their socio-economic implications within and across countries</td>
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<td>• Slowdown in African participation in the Global EoI process: what are the key drivers?</td>
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<th>4.</th>
<th>Good governance and fiscal legitimacy in Africa</th>
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<td>• Retention of staff challenges in African tax administrations – how can these challenges be met?</td>
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<td>• Building risk analysis, audit and investigation skills in the tax administration</td>
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<td>• Building tax policy skills in the tax administration and Ministries of Finance</td>
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<td>• Building effective leadership in a tax administration</td>
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<th>5.</th>
<th>Redirecting international development assistance towards investments in effective taxation systems in Africa</th>
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<td>• Fiscal exchange, taxpayer rights, citizens’ perception, taxpayer education</td>
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<td>• Taxation, inequality, fairness, and poverty in Africa</td>
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<td>• Good Governance and Compliance: How effective, accountable and inclusive tax administrations contribute to finance the SDGs?</td>
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<td>• Progressive tax systems – An instrument to reduce inequality and poverty in Africa?</td>
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<td>• Tax compliance and state accountability</td>
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<td>• Building a more certain and transparent investment climate</td>
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<td>• Greater transparency and governance in granting tax incentives</td>
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<th>Understanding local government taxation in Africa to increase public service delivery, representation, and governance</th>
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<td>• Local government tax administration capacity</td>
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<td>• Effects of federal/central government taxes and transfers on subnational governments</td>
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<td>• Multiplicity of taxes at the local level in Africa: myth or fact?</td>
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<td>• Taxation of the informal sector activities, trades and commodities</td>
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<td>• Tax behaviour, compliance, education, etc. at the subnational level</td>
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<td>7.</td>
<td>Strengthening tax administrations in Africa: the role of tax policy &amp; stakeholder collaboration</td>
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<tr>
<td>• The nexus between Tax Policy and Tax Administration</td>
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<td>• Inter-Agency Collaboration and legal impediments – How can the barriers to cooperation be managed?</td>
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<td>• Improving the relationship between tax administration and taxpayers through co-operative compliance and building trust</td>
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<td>8.</td>
<td>African tax reforms and their revenue impact</td>
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<td>• Taxation and small &amp; medium enterprises</td>
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<td>• Taxation of the informal sector</td>
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<td>• Taxation of the Mining Sector</td>
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<td>• Taxation of the Oil and Gas Sector</td>
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<td>• Taxation of the Financial Sector</td>
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<td>9.</td>
<td>Tax policy reforms in Africa and their developmental impact</td>
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<td>• Tax policy and foreign investment inflow</td>
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<td>• Telecommunication and E-commerce taxation in Africa: how to make inroads?</td>
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<td>• Tax and labour supply</td>
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<td>• Health, Innovation and Climate: How tax policy can contribute to the provision of public goods?</td>
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<td>10.</td>
<td>Cross border taxation issues in Africa</td>
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<td>• Implementing BEPS recommendations from an African perspective</td>
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<td>• Lack of Comparable data in Africa: how to address this problem?</td>
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<td>• Transfer Pricing and Customs Valuation</td>
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<td><strong>Recent developments of the BEPS Inclusive Framework (IF):</strong></td>
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<td>* What are the benefits and challenges African countries face if they join the IF and what might be the consequences of not joining?</td>
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<td>* Will joining the IF help African countries combat Illicit Financial Flows?</td>
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<td>* What impact will implementation of the four Minimum Standards have on tax regimes in African countries?</td>
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**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 3rd ATRN Annual Congress may be addressed to:

**Conference Organisers**

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Telephone: +27 12 451 8834 +27 12 451 8810 +27 12 451 8820