AFRICAN TAX RESEARCH NETWORK (ATRN)
2nd Annual Congress

Financing sustainable development in Africa: Identifying untapped and underutilised sources of revenue

Venue: The Seychelles
5 – 7 September 2016
Third Call for Papers

The African Tax Administration Forum (ATAF) and the African Tax Research Network (ATRN) are pleased to invite submissions for the 2nd 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.

CALL FOR PAPERS

The theme of the Annual Congress is “Financing sustainable development in Africa: Identifying untapped and underutilised sources of revenue.”

We seek high-quality submissions that further the knowledge and understanding of national, regional and international tax matters.

Prospective authors, both academics and practitioners, are invited to submit original and innovative papers on any topic related to this broad theme. Suggested topics of interest to be covered under the main theme include:

- Taxation of the informal sector
- Property taxes
- Taxation of specialized industries such as:
  - Financial institutions (banks, insurance, etc.)
  - Extractive industries (mining, oil and gas sectors)
  - Telecommunications
  - Tourism
  - Gaming
- Environmental taxation
- Excise (ad valorem and or specific) taxation (tobacco, alcohol, soft drinks, luxury items, etc.)
- Taxation of “modern” forms of revenues sources such as:
  - Industry intangibles including intellectual property rights, brands, and sales of companies.
  - E-Commerce
- Financing the sustainable developments goals in Africa
- Tax effort of the tax system and/or specific tax instruments
• Cost benefit analysis of tax expenditures (tax exemptions, tax allowances, tax deductions)
• Tax incentives, tax competition, and regional integration
• The role of regulators and law enforcement authorities (prosecutors, police, financial intelligence units and anti-corruption agencies) in combatting smuggling and illicit financial flows (IFFs): tracing, freezing and return of stolen assets to Africa

While the theme of the Congress is *Financing sustainable development in Africa: Identifying untapped and underutilised sources of revenue*, contributed papers on any topic in taxation in Africa will be considered.

**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.
- **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 early December. The papers may subsequently be published in peer-reviewed journals.

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

**Important dates and deadlines**

*Deadline for paper submissions:*

*Deadline for final submission of full research papers: 28 May 2016*

- A separate submission of a **title page** and **manuscript (anonymous)** will be required
- Notification of acceptance of full-length papers will be sent to authors via email after a double-blind peer-review process by **30 June 2016**
- All manuscripts submitted will be required to meet the formatting guidelines for manuscripts as set in the ATRN web page. **The link for paper submission will be open from 05 May 2016**
- A special recognition for high quality papers will be conferred through a Best Paper Award Program.
- A short CV must accompany each **submission**.
- **Researchers based in Africa are especially encouraged to respond.**
Registration fees and deadline:

Registration opens: 05 May 2016
Deadline for early-bird registration and payment: 15 July 2016
Deadline for standard registration and payment: 12 August 2016

- Early-bird member registration fee: US$ 150
- Early-bird non-member registration fee: US$ 240
- Standard member registration fee: US$ 200
- Standard non-member registration fee: US$ 300
- 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 12 August 2016 will incur a 20% cancellation charge.
2. Cancellations received from 12 August 2016 onwards will incur a 100% cancellation penalty.

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 2nd ATRN Annual Congress may be addressed to:

Congress organisers
E-Mail: ATRNCongress@ataftax.org
Telephone: +27 12 451 88 10
+ 27 12 451 88 34

We look forward to welcoming you to our 2016 ATRN Annual Congress on Financing Sustainable Development in Africa: Identifying Untapped and Underutilised Sources of Revenue.

Dr Nara Monkam
ATAF Director of Research, ATRN Chairperson