AFRICAN TAX ADMINISTRATION FORUM

ATRN AFRICAN TAX RESEARCH NETWORK

FIRST CALL FOR PAPERS

12th Annual Congress of the

African Tax Research Network

CONGRESS THEME

Contemporary Taxation Issues in Africa

7 to 9 September 2027 | Venue to be announced | English, French and Portuguese

SUBMISSION PORTAL	FULL PAPER DEADLINE	ACCEPTANCE NOTIFIED	CONGRESS
Now open	**30 April 2027**	**6 June 2027**	**7 to 9 September 2027**

1 INVITATION

The African Tax Research Network (ATRN), a programme of the African Tax Administration Forum (ATAF), invites the submission of papers for its 12th Annual Congress, to be held from 7 to 9 September 2027. The Congress is the continent's principal scholarly forum on taxation: the place where rigorous research meets the practical judgement of those who design and administer Africa's tax systems.

Each year the Congress convenes academics, researchers, tax administrators, policymakers, tax practitioners, civil society organisations, consultants and students to examine national, regional and international tax questions through an African lens. It offers established and emerging scholars a platform to present work on salient and emerging issues, to test findings against the experience of practitioners, and to shape the evidence base on which fiscal policy and administrative reform across the continent increasingly rest.

The ATRN welcomes research on taxation from across the disciplines, including but not limited to economics, law, public policy, tax administration, political science, psychology and the behavioural sciences, linguistics and education. Contributions from students and emerging scholars are actively encouraged, in keeping with the Network's commitment to building the next generation of African tax researchers. **Papers are accepted in English, French and Portuguese.**

2 CONGRESS THEME AND RATIONALE

The theme of the 12th Annual Congress is **"Contemporary Taxation Issues in Africa"**.

African tax systems are being reshaped by forces that are simultaneously global and intensely local: the implementation of the global minimum tax and the wider reform of the international tax architecture, the acceleration of digital commerce and digital administration, renewed trade tensions and tariff realignments, climate commitments that demand new fiscal instruments, demographic transition, persistent informality, and rising expectations that tax systems deliver on equity as well as revenue. At the same time, the African

Continental Free Trade Area (AfCFTA) is redrawing the regional fiscal map and placing domestic resource mobilisation at the centre of the continent's development financing agenda.

The 12th Congress invites research that engages these developments directly, that is grounded in African data and institutional realities, and that speaks to the decisions revenue administrations and ministries of finance must take now. Submissions may address any of the sub-themes below, or other contemporary taxation issues of relevance to the continent.

3 SUB-THEMES

Tax policy, equity and redistribution

i. Wealth taxation

ii. Tax responsiveness, equity and distribution

iii. Tax, inequality and redistribution

iv. Tax and gender

v. Taxation and demographics: youth, ageing and migration

Behavioural aspects of tax compliance and tax communication

vi. Behavioural aspects of tax compliance: tax morale, trust, social norms and the taxpayer experience

vii. Taxpayer behaviour, compliance psychology and behavioural nudges

viii. Communication in taxation: taxpayer education, public messaging, language and the framing of tax policy and reform

International taxation and the global tax architecture

ix. Global Minimum Tax (Pillar Two), BEPS and tax incentives

x. Transfer pricing, profit shifting and the taxation of transactions across borders

xi. Illicit financial flows, tax evasion and transparency

xii. The impact of tariffs and trade wars on domestic resource mobilisation in Africa

Tax administration performance and institutional capacity

xiii. Administrative efficiency and resourcing: cost of collection, staffing, funding models, performance management and the institutional capacity of revenue administrations

Digitalisation and the digital economy

xiv. Digitalisation, artificial intelligence and big data in tax administration

xv. Taxation and the digital space: digital financial assets, electronic services, betting and gaming

Regional integration and fiscal federalism

xvi. Regional tax harmonisation, trade policy and domestic resource mobilisation under the AfCFTA

xvii. Fiscal decentralisation, subnational taxation and intergovernmental transfers

Climate, environment and green fiscal policy

xviii. Environmental taxes, carbon pricing and green fiscal policy

Informality and inclusion

xix. Informality, tax inclusion and simplified regimes

xx. Other contemporary taxation issues in Africa

4 CATEGORIES OF SUBMISSION

The ATRN invites papers for presentation at the Annual Congress in two categories:

- **Academic papers:** academic and applied research papers, including working papers, that make an original empirical, theoretical or methodological contribution.
- **Policy papers:** policy briefs, documented good practices and short case studies that draw actionable lessons for tax policy or administration.

All submissions are peer reviewed by members of the ATRN Scientific Committee. Authors of accepted papers will be invited to present at the 12th ATRN Annual Congress.

5 SUBMISSION REQUIREMENTS AND REVIEW PROCESS

- **Originality.** Only original papers will be considered. Papers previously presented at other conferences or published elsewhere will not be accepted.
- **Two documents.** Each submission must comprise two separate files: (1) a **title page** bearing the paper title, author names, affiliations and contact details; and (2) an **anonymised manuscript** from which all identifying information has been removed.
- **Formatting.** Manuscripts must conform to the ATRN formatting guidelines published on the ATRN website.
- **Academic integrity. Plagiarised submissions are automatically disqualified and rejected.**
- **Review.** All manuscripts undergo double blind peer review. Authors will be notified of the outcome by email by **6 June 2027**.
- **Portal.** The submission portal is now open. Submit your paper **here** or at **myaccount.ataftax.org**.

6 BEST PAPER AWARDS

The ATRN recognises excellence in tax research through three awards conferred at the Congress. Authors who wish to be considered should indicate this at the point of submission.

- **The ATRN Best Paper Award**
- **The Best Developing Researcher Award**
- **The Most Pioneering or Innovative Research Paper Award**

7 THE AFRICAN MULTIDISCIPLINARY TAX JOURNAL (AMTJ): VOLUME 7

Researchers are also encouraged to submit their work for consideration in Volume 7 of the **African Multidisciplinary Tax Journal (AMTJ)**, ATAF's flagship scholarly journal, **now indexed in Scopus (Elsevier)**. Scopus indexing places the AMTJ among the world's recognised academic publications, giving published articles global visibility, academic credibility and broad reach among scholars, policymakers and practitioners.

All journal submissions undergo the AMTJ's independent double blind peer review, which is separate from the Congress review, to assess quality, originality and relevance before publication. The deadline for submission to Volume 7 is **1 December 2026**. Papers should be submitted through the AMTJ online portal **here**.

8 FURTHER INFORMATION

For further information on the Annual Congress, please visit the ATRN website at **atrnafrica.org** or contact the Congress Organisers at **ATRNCongress@ataftax.org**.

Submit your paper by 30 April 2027

Portal: **myaccount.ataftax.org** Enquiries: **ATRNCongress@ataftax.org**