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Contemporary tax challenges in Africa are debated during ATAF's first African Tax Research Network (ATRN) Congress

September 2015, by Maurice Ochieng and Helga Wenhold

More and more African researchers are engaging in tax issues. The absence of a link between these researchers and government, policy makers and tax administrators has resulted in a move of professionals out of the field as well as away from their home countries in search of challenging research opportunities elsewhere. The little emphasis placed on nurturing and growing young academics and researchers in taxation has led to a decline in interest amongst the next generation to join the field of tax research.

Against this background, the African Tax Administration Forum (ATAF), with GIZ's support, established an African Tax Research Network (ATRN). This is a platform for African inspired dialogue, research and collaboration between researchers, policy makers and tax administrators. The first ATRN congress took place in Cape Town, South Africa from 2 – 4 September 2015. The conference attracted more than a hundred participants amongst them master and doctorate students, academics, practitioners and researchers in the field of tax administration, tax policy and advocacy from the African continent and across the globe. The objective of the ATRN inaugural congress was to provide an opportunity for fiscal and tax policy stakeholders to gather and discuss different aspects relating to national, regional and international tax matters. A call for papers was circulated to prospective authors, both academics and practitioners, to submit original and innovative papers on any topic related to taxation in Africa, which would then be presented during the congress.

The three-day congress was structured with policy panels kicking off each day's agenda followed by parallel research sessions giving delegates the choice of participating in those sessions of interest.

Seven of the selected presenters were sponsored by GIZ to attend the conference and showcase their research papers. They are students of the Executive Master's in Taxation programme, which is a master's course on tax policy and tax administration, tailor-made for African executives, developed by GIZ in cooperation with ATAF and the Berlin School of Economics and Law (BSEL).

One of the GIZ sponsored participants was Anne Wanyagathi Maina from the Kenya Revenue Authority. She presented a paper on improving tax compliance within the public transport industry in Kenya.



Anne Maina during her research paper presentation.

Afterwards, she expressed her joy at being given the opportunity to attend, “I was very excited at first. I did not know exactly what to expect as this was my first time attending a research conference. The ATRN congress provided a platform for us to interact with other renowned writers in the field of taxation and learn from them. I got lots of feedback on my paper, which will help me to make it a better and more informative publication.” Rogers Pavlov Kasiryie representing the Uganda Revenue Authority was inspired by the amount of young researchers

taking part in the congress. “The congress gave me a chance to make friends who are willing to help me improve my writing and data presentation skills in research”, he said.

Mustapha Ndajiwo from Nigeria summarised his opportunity and a great experience. “I met intellectuals of all definition and also had the opportunity to present my paper to a highly sophisticated audience. I am truly grateful to GIZ.”

The ATRN congress is planned to be held annually.

For further information please visit or contact <https://www.giz.de/en/worldwide/15725.html>
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Students of the Executive Master's in Taxation who also presented their research papers are (from left) Rogers Pavlov Kasiryie, Doreen Namugumya, Michael Masembe and Mustapha Ndajiwo with Patrick Mukiibi, Commissioner for Tax Investigations, Uganda Revenue Authority.