AFRICAN TAX ADMINISTRATION FORUM
FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE

RRA
RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

11th

ATAF | ATRN
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Contemporary Taxation Issues in Africa

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CONCEPT NOTE

1. Background and Context

Africa stands at a fiscal inflection point. The convergence of declining development assistance, mounting public expenditure demands, accelerating digitalisation, and an evolving global tax architecture has made the question of how the continent finances its own development more urgent than at any time since independence. The Compromiso de Sevilla, adopted at the Fourth International Conference on Financing for Development (FfD4) in July 2025, codified what African leaders have long argued: domestic resource mobilisation is not a policy option but a development imperative.

The numbers are stark. According to the African Tax Outlook, the average tax-to-GDP ratio across ATAF member countries stands at approximately 15 per cent, compared with 34 per cent in OECD economies. Official development assistance to Africa fell by an estimated 9 per cent in 2024 and was projected to decline by a further 17 per cent in 2025, as traditional donors redirected budgets toward domestic priorities and competing global crises. For a continent where sovereign debt ratios have climbed from 54.5 per cent of GDP in 2019 to over 63 per cent, and where many governments now spend more on debt service than on health or education, the margin for inaction has all but disappeared.

Yet structural challenges persist. Narrow tax bases, pervasive informality, administrative capacity constraints, cross-border profit shifting, weak tax dispute resolution mechanisms, and limited access to reliable data continue to undermine revenue performance. At the same time, the rapid penetration of artificial intelligence, algorithmic decision-making tools, and digital payment platforms into both economic activity and tax administration is creating new opportunities and new risks raising fundamental questions about governance, equity, data sovereignty, and the future shape of the tax function itself.

Simultaneously, the global tax landscape is being fundamentally rewritten. The ongoing negotiations on the United Nations Framework Convention on International Tax Cooperation, which entered its substantive phase in 2025 with the African Group playing a decisive leadership role, are shaping new norms on exchange of information, cross-border services taxation, harmful tax practices, and dispute prevention and resolution. The OECD's Inclusive Framework on BEPS continues to grapple with the stalled implementation of Amount A, while Digital Services Taxes proliferate unevenly. ATAF's own Revenue Action for Development in Africa (RADA) initiative, launched at FfD4 with the unanimous backing of its 44 member countries , represents a bold commitment to double the continent's tax impact by 2030.

It is within this dynamic and consequential landscape that the 11th ATRN Congress convenes. The moment demands not only rigorous research but also a deliberate bridging of the gap between knowledge production and policy action between what we know and what we do about it.

2. The African Tax Research Network

The African Tax Administration Forum (ATAF) established the African Tax Research Network (ATRN) as a continental platform for strengthening tax research, fostering collaboration across disciplines, and advancing evidence-based tax policy in Africa. Over the past decade, the ATRN has grown into one of the most significant forums for tax thought leadership on the continent, convening academics, tax administrators, policymakers, civil society organisations, development partners, and the private sector around the shared objective of building African-owned knowledge on African tax challenges.

The ATRN is deliberately pluralistic in its orientation. It is open to all stakeholders invested in knowledge creation and sharing, from university researchers producing frontier scholarship to revenue authority practitioners navigating real-world compliance challenges, from civil society advocates interrogating the equity implications of tax policy to international organisations supporting reform. This breadth of participation is by design: the most impactful tax research emerges at the intersection of theory, practice, and public accountability.

The ATRN Annual Congress, held under the standing theme of Contemporary Taxation Issues in Africa, is the network's flagship event. Each year, the Congress creates a structured space for the presentation of new research, the exchange of practical experience, and multidisciplinary policy dialogue. Papers presented at the Congress are eligible for publication in the African Multidisciplinary Tax Journal (AMTJ), which in 2026 is a Scopus-indexed journal, further elevating the quality and visibility of African tax scholarship.

3. Congress Objectives

The 11th ATRN Congress aims to:

- Advance Africa's tax thought leadership by providing a platform for the presentation and critical discussion of high-quality, policy-relevant tax research.
- Bridge the research-policy divide by strengthening the link between academic inquiry, administrative practice, and legislative reform.
- Set a forward-looking African tax research agenda by identifying the priority knowledge gaps that African scholars, institutions, and funders should address in the coming decade.
- Promote evidence-based policymaking to support domestic resource mobilisation, fiscal sustainability, and equitable development financing.
- Foster cross-stakeholder collaboration among researchers, revenue authorities, universities, civil society, the judiciary, and international partners.
- Showcase ATAF's knowledge ecosystem including the African Tax Outlook (ATO), the African Multidisciplinary Tax Journal (AMTJ), and the ATRN platform itself, and their contribution to informed tax policy on the continent.

4. Rationale

The 11th Congress is not a routine academic gathering. It convenes at a moment when the policy stakes for African taxation could not be higher and when the demand for rigorous, context-sensitive research is correspondingly intense. Several developments define this moment:

- The post-Seville implementation imperative. The Compromiso de Sevilla and its accompanying Platform for Action have set a concrete global agenda on domestic resource mobilisation, tax expenditure reform, and inclusive international tax cooperation. Africa must now translate these commitments into national-level action. Research is the bridge between ambition and implementation.
- The UN Tax Convention in motion. With the Intergovernmental Negotiating Committee having completed its fourth session in February 2026 and the next session scheduled for August 2026, the Convention is transitioning from process to substance. The Congress takes place weeks after that session, offering a timely platform for African researchers and practitioners to assess the Convention's emerging architecture and its implications for the continent.
- The ODA cliff and the sovereignty dividend. The steep decline in development assistance is not merely a funding gap, it is a structural shift that compels African states to reimagine fiscal self-reliance. This demands new thinking on tax base expansion, compliance innovation, and the governance of tax expenditures.
- RADA as a continental commitment. ATAF's RADA initiative, backed by 44 member states, sets a measurable target: doubling the continent's tax impact by 2030. Delivering on this requires a research infrastructure that generates actionable evidence at scale.
- The AI and digitalisation transformation. African revenue authorities are rapidly adopting artificial intelligence for risk profiling, automated assessments, and compliance monitoring often through vendor-supplied platforms whose algorithms, data governance, and decision-making logic remain opaque. Simultaneously, taxpayers are operating through increasingly digitalised channels that outpace existing legal frameworks. The Congress must confront this transformation directly, examining not only the efficiency gains but also the governance, equity, and sovereignty questions that AI-enabled tax administration raises for the continent.

5. Congress Design

The 11th ATRN Congress is structured around a deliberate narrative arc that moves from context to action to knowledge infrastructure. The three days of the Congress correspond to three interconnected thematic pillars:

Day 1 – The Context: Understanding the forces reshaping African taxation. The opening day situates the Congress within the current global and continental landscape, examining the macro-fiscal pressures that define the moment from declining aid to geopolitical fragmentation and the legal and institutional foundations on which credible tax systems rest, including judicial interpretation, tax disputes, and fiscal certainty.

Day 2 – The Instruments: Confronting the technological transformation of tax administration. The second day examines how artificial intelligence, automation, and digital payment systems are redefining how African revenue authorities identify, assess, and collect tax, and the governance, equity, and sovereignty questions this transformation raises.

Day 3 – The Knowledge Ecosystem: Building the evidence base for the next decade. The final day addresses the governance of tax incentives and expenditures, presents ATAF's data platforms and flagship publications, and culminates in an agenda-setting dialogue on the priorities for African tax research in the post-FfD4 era. Masterclasses provide participants with hands-on technical skills to carry the Congress's themes forward.

Research paper presentations, poster sessions, and masterclasses are interwoven throughout the three days, ensuring that the plenary themes are both informed by and enriched by frontier scholarship from across the continent and beyond.

6. Plenary Sessions: Themes and Framing

Each plenary session is designed to provoke substantive dialogue, not merely to transmit information. The sessions are sequenced to build on one another, with each successive panel deepening and extending the analytical threads introduced in the preceding sessions.

PLENARY SESSION 1: SHAPING FISCAL POLICY AMIDST GLOBAL FRAGMENTATION AND THE DECLINE OF AID
The global economy has become increasingly fragmented, marked by rising geopolitical tensions, expanding trade restrictions, and weakened multilateral cooperation. Official development assistance to Africa has stagnated and, in real terms, declined sharply with OECD projections indicating a cumulative fall of over 25 per cent across 2024–2025. The FfD4 Compromiso de Sevilla has affirmed that domestic resource mobilisation is the only sustainable pathway for financing development in Africa. This session examines the pivotal role of tax research in navigating this transition: providing the empirical evidence needed to design efficient, equitable tax systems, optimise revenues, and build fiscal resilience in a world where Africa can rely less on external support and must rely more on the quality of its own fiscal institutions.
Guiding Questions: 1. What does the available evidence reveal about the differentiated fiscal effects of global fragmentation and declining aid across fragile and conflict affected states, resource rich economies, small island developing states, and diversified middle income countries in Africa? 2. What research priorities should inform realistic fiscal policy pathways for fragile and conflict affected states, particularly where declining external support is widening the gap between available resources and the demands of state reconstruction, service delivery, and institutional rebuilding? 3. How should African tax research examine the implications of the energy transition, changing commodity demand, and evolving global value chains for the fiscal sustainability of resource rich economies? 4. What evidence is needed to support small island developing states in designing resilient fiscal systems capable of responding to the combined pressures of declining aid, trade disruption, climate vulnerability, and revenue volatility? 5. How can comparative research across different country typologies strengthen the design and targeting of ATAF's Revenue Action for Development in Africa initiative, including the development of differentiated policy and administrative responses?
6. What new datasets, analytical frameworks, and research partnerships are required to better understand how global fragmentation is reshaping fiscal relationships, revenue structures, and domestic resource mobilisation prospects across African countries? 7. How can African research institutions, tax administrations, and policymakers work together to ensure that emerging evidence is translated into practical fiscal policy options and implementable reforms?

PLENARY SESSION 2: JUDICIAL INTERPRETATION, TAX DISPUTES, AND FISCAL CERTAINTY IN AFRICAN TAX SYSTEMS

The credibility of any tax system rests ultimately on the quality, consistency, and predictability of its legal interpretation. As African tax laws grow more complex encompassing transfer pricing, anti-avoidance doctrines, digital taxation, and cross-border service rules shaped by the evolving UN Tax Convention the judiciary's role in adjudicating disputes and providing fiscal certainty becomes increasingly critical. This session examines how judicial interpretation shapes compliance behaviour, investor confidence, and the balance between revenue protection and taxpayer rights. It also highlights the symbiotic relationship between tax research and judicial reasoning: robust empirical evidence, comparative jurisprudence, and policy context enable courts to produce judgments that are not only legally sound but economically coherent.

Guiding Questions:

8. How do inconsistent or unpredictable judicial interpretations affect compliance behaviour and investment decisions in African jurisdictions?
9. What can comparative jurisprudence across African tax courts reveal about best practices in tax dispute adjudication?
10. How should the emerging UN Convention provisions on dispute prevention and resolution influence the design of national tax dispute mechanisms?
11. How should African courts approach disputes arising from digitalisation, AI-driven assessments, and automated tax decisions where legal frameworks remain underdeveloped?
12. What role should tax research play in equipping judicial officers with the economic and policy context needed for high-quality tax judgments?

PLENARY SESSION 3: AI, AUTOMATION AND THE FUTURE OF TAX ADMINISTRATION IN AFRICA

Artificial intelligence and automation are no longer aspirational concepts for African tax systems they are operational realities. Revenue authorities across the continent are deploying machine learning for taxpayer risk profiling, automated systems for return processing and assessment, natural language processing for document analysis, and predictive analytics for compliance management. Digital payment platforms and electronic invoicing systems are generating unprecedented volumes of transactional data that, if harnessed effectively, could fundamentally reshape how African governments identify, assess, and collect tax.

Yet this transformation is unfolding faster than the governance frameworks that should guide it. Critical questions remain unanswered: Who owns the algorithms that determine which taxpayers are audited? What safeguards exist against bias embedded in training data that reflects historical enforcement patterns? How should taxpayer rights including the right to explanation, the right to contest automated decisions, and the right to data privacy be protected in an era of algorithmic administration? And at a strategic level, are African revenue authorities building sovereign technological capacity, or are they becoming dependent on proprietary platforms whose logic they do not control and whose data resides outside their jurisdictions?

This session brings together tax administration leaders, technology specialists, data governance experts, and researchers to examine the full spectrum of AI's impact on African tax systems. It moves beyond the efficiency narrative to interrogate the governance, equity, and sovereignty dimensions of AI-enabled tax administration. The session will explore how administrations at different stages of digital maturity can adopt AI responsibly, how legal and regulatory frameworks must evolve to accommodate automated decision-making in tax, and how research can provide the evidence base for technology strategies that are both effective and accountable.

Guiding Questions:

13. What governance frameworks are needed to ensure that AI-driven tax administration decisions are transparent, explainable, and subject to meaningful review?
14. How can African revenue authorities build sovereign AI and data analytics capacity rather than becoming dependent on external technology vendors?
15. What are the equity implications of algorithmic risk profiling and how can administrations guard against the risk that AI reproduces or amplifies existing biases in enforcement?
16. How should African tax legislation evolve to address the rights of taxpayers subject to automated assessment, profiling, and compliance decisions?

PLENARY SESSION 4: TAX INCENTIVES AND EXPENDITURE: FROM FISCAL DRAIN TO STRATEGIC GOVERNANCE

Governments across Africa forgo substantial tax revenue each year through tax holidays, exemptions, reduced rates, investment allowances, export processing zone regimes, and other preferential tax treatments. Estimates suggest that tax expenditures in many African countries amount to between 2 and 6 per cent of GDP, resources that, if better governed, could significantly close the continent's development financing gap. Yet the vast majority of these tax expenditures remain untracked, unevaluated, and underreported, persisting without clear evidence of whether they achieve their stated objectives of attracting investment, promoting industrialisation, or creating employment.

The Compromiso de Sevilla explicitly calls for 'enhanced oversight and management of tax expenditures', and the FfD4 Sevilla Platform for Action saw the launch of a new global Coalition on Tax Expenditures Reform. For Africa, where the competition for foreign direct investment has historically driven a race to the bottom in tax incentive offerings, this moment represents an opportunity to shift from a paradigm of incentive proliferation to one of strategic governance.

This session examines the full lifecycle of tax incentives and expenditures in Africa: the political economy of how they are designed and granted, the role of revenue authorities in incentive registration, compliance monitoring, and tax expenditure reporting, the institutional and legal frameworks required for effective oversight, and the evidence base or lack thereof on which their continuation is justified. It draws on emerging research and country experiences to explore how African governments can rationalise ineffective incentives, strengthen transparency, and ensure that preferential tax treatments serve genuine development objectives rather than eroding the fiscal base.

Critically, the session also addresses the interaction between tax incentives and international tax reforms, including the implications of Pillar Two's global minimum tax for the viability of tax-holiday-based investment promotion strategies, and how the UN Tax Convention's provisions on harmful tax practices may reshape the incentive landscape for African countries.

Guiding Questions:

17. What does the available evidence tell us about the actual effectiveness of tax incentives in attracting productive investment to African countries, and where are the most significant knowledge gaps?
18. How can African revenue authorities strengthen their capacity for tax expenditure measurement, reporting, and evaluation?
19. What institutional and governance reforms are needed to shift from ad hoc incentive granting to evidence-based tax expenditure management?
20. How should African countries recalibrate their incentive regimes in light of Pillar Two and the UN Convention's provisions on harmful tax practices?

PLENARY SESSION 5: TAX DATA, KNOWLEDGE PLATFORMS, AND REVENUE PERFORMANCE IN AFRICA

Rigorous tax research and informed policy dialogue depend on the availability of reliable, comparable, and accessible data. This session presents ATAF's core knowledge platforms that underpin the continent's tax research infrastructure: the African Tax Outlook (ATO) and the Regional and Country Tax Outlooks, which provide essential analytical support for revenue performance assessment; the African Multidisciplinary Tax Journal (AMTJ), now a Scopus-indexed publication that elevates the quality and global visibility of African tax scholarship; the Tax Administration Library (TAL); and the ATRN itself. The session marks the official launch of the latest African Tax Outlook edition and Volume 6 of the AMTJ. Against the backdrop of persistent data constraints including institutional fragmentation, limited access to administrative records, and comparability challenges across jurisdictions the session invites participants to engage critically with the question of how Africa's tax data ecosystem can be strengthened to meet the demands of the current policy moment.

Guiding Questions:

21. How can the ATO's data and analysis be more systematically integrated into national tax policy design and reform monitoring?
22. What are the most binding data constraints facing African tax researchers, and what practical steps can be taken to address them?
23. How can the AMTJ's Scopus indexation be leveraged to expand the pipeline of high-quality African tax research?

PLENARY SESSION 6: SETTING THE AFRICAN TAX RESEARCH AGENDA: PRIORITIES FOR AFRICA POST FfD4

This session departs from the traditional format of showcasing completed university research. Instead, it is designed as a forward-looking, agenda-setting dialogue that asks a fundamental question: what should African tax scholars be researching, and why does it matter now?

The session recognises that while African universities and research institutions have made significant strides in tax scholarship, much of the continent's research agenda has historically been reactive, responding to externally defined frameworks, methodologies, and data availability rather than to Africa's own strategic priorities. At a moment when the continent is asserting leadership in global tax governance (through the UN Tax Convention), operationalising ambitious domestic revenue targets, and confronting transformative technological change, the research agenda must be deliberately recalibrated.

This session aims to incept ideas in participants' minds about the areas of priority and the reasoning behind them. It invites senior scholars, emerging researchers, civil society, tax administrators, and policymakers to collectively map the knowledge frontiers that African tax research must advance. Among the priority domains to be explored:

• The revenue and equity implications of AI and algorithmic decision-making in tax administration • Empirical frameworks for evaluating tax expenditure effectiveness under African conditions • The political economy of tax reform: why technically sound reforms fail and what research can do about it • Gender-responsive tax research: moving beyond incidence analysis to systemic design • Taxation of the informal economy: from enforcement paradigms to inclusion strategies • Climate taxation and just transition: designing fiscal instruments for Africa's energy context • The legal and economic implications of the UN Tax Convention for African treaty networks • Building Africa's tax microdata infrastructure: administrative records, taxpayer surveys, and open data • Tax morale, trust, and the social contract in low-capacity states

The session will also address the institutional conditions for a vibrant research ecosystem: how universities can deepen partnerships with revenue authorities to access data and ground research in practice; how funding models can be redesigned to support sustained, programmatic research rather than one-off projects; and how the ATRN and the AMTJ can serve as anchoring institutions for a new generation of African tax scholars.

Guiding Questions:

24. If you could fund one programme of tax research in Africa over the next five years, what would it be and why?
25. Where is the most critical disconnect between what African tax researchers study and what policymakers and administrators need to know?
26. What methodological innovations are needed to produce high-quality tax research under African data constraints?
27. How can the ATRN evolve from a convening platform into a research commissioning and coordination mechanism?

7. Research Paper Presentations and Poster Sessions

The Congress will feature up to 36 competitively selected research papers presented across parallel sessions in three concurrent rooms. Papers will be allocated 20 minutes for presentation and 20 minutes for discussion, ensuring substantive engagement with each contribution. Accepted papers will span the full range of Congress themes and will be grouped into thematic tracks to ensure coherence within each parallel session.

In addition, poster sessions will run during designated health breaks, providing an additional platform for early-stage research, innovative methodologies, and work in progress. The poster format is particularly suited to emerging scholars and to research that benefits from visual and interactive presentation.

Authors of selected papers will be invited to submit revised manuscripts for consideration for publication in the African Multidisciplinary Tax Journal (AMTJ).

8. Masterclasses

Three parallel masterclasses will be offered on the final day of the Congress, providing participants with an opportunity to develop practical skills and deepen their technical knowledge in areas directly relevant to the Congress themes. Masterclass topics will be confirmed in the final programme and will be designed to address the expressed interests and needs of ATRN participants, with particular attention to methodological skills, data analysis tools, and policy communication techniques.

9. Expected Outcomes

The 11th ATRN Congress is designed to produce tangible, lasting outcomes that extend beyond the three days in Kigali:

- **A forward-looking African tax research agenda** articulated through the agenda-setting plenary, providing a shared reference point for scholars, funders, and institutions across the continent.
- **Policy-relevant insights** on fiscal resilience, AI governance in tax administration, judicial certainty, tax expenditure governance, and the research frontier that can be translated into reform guidance for ATAF member countries.
- **New research disseminated and published** through presentation of up to 36 research papers, with selected contributions published in the Scopus-indexed AMTJ.
- **Strengthened partnerships** between tax administrations, academia, civil society, the judiciary, and development partners.
- **Enhanced visibility of ATAF's knowledge ecosystem** through the launch of the latest ATO and AMTJ Volume 6.
- **A pipeline of collaboration** connecting ATRN participants, partners and stakeholders for collaboration on advancing the enhance African tax systems through research and thought leadership.

10. Participation and Call for Papers

The ATRN Congress is open to all stakeholders with an interest in tax knowledge creation and sharing in Africa. This includes, but is not limited to:

- Academics and researchers from universities and research institutions
- Officials from African revenue authorities and ministries of finance
- Tax policy advisors and legislative drafters
- Members of the judiciary and tax dispute resolution bodies
- Civil society organisations active in tax justice, transparency, and accountability

- Representatives of regional economic communities and intergovernmental organisations
- International development partners and multilateral institutions
- Private sector tax professionals and practitioners
- Postgraduate students and early-career researchers

A formal Call for Papers has been issued separately, inviting submissions across all Congress themes. Papers that demonstrate methodological rigour, policy relevance, and engagement with African realities will be prioritised.

11. Conclusion

The 11th ATRN Congress represents a pivotal opportunity to consolidate and advance Africa's tax thought leadership at a moment of profound consequence. The convergence of declining external financing, an evolving global tax architecture, and the continent's own ambitious commitments through RADA and the Compromiso de Sevilla has created both an imperative and an opening for rigorous, African-owned research to shape the trajectory of fiscal reform.

By bringing together leading scholars, policymakers, tax administrators, judicial officers, civil society organisations, and development partners in Kigali, the Congress will not only disseminate new knowledge but also set the direction for the next decade of African tax research. In doing so, it will reinforce the ATRN's role as the continent's premier platform for tax thought leadership, a space where evidence meets policy, where disciplines converge, and where Africa's fiscal future is imagined and informed by its own scholars and practitioners.