




# CALL FOR PAPERS

## 7th ATAF/ATRN Annual Congress 2022

### AFRICAN TAX RESEARCH NETWORK (ATRN)

#### 7<sup>th</sup> Annual Congress

#### THE TAX AND REVENUE IMPLICATIONS OF THE AFRICAN CONTINENTAL FREE TRADE AGREEMENT (AfCFTA)

Venue: Accra, Ghana (Hybrid)

05-07 September 2022

#### CALL FOR PAPERS

The African Tax Administration Forum (ATAF) under the African Tax Research Network (ATRN) in partnership with **Ghana Revenue Authority (GRA)** are pleased to invite submissions for the **7<sup>th</sup> ATRN 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.

### 1. THEME

The theme of the 7<sup>th</sup> Annual Congress is **“The Tax and Revenue Implications of the African Continental Free Trade Agreement (AfCFTA)”**

Prospective authors, both academics and practitioners, are invited to submit original and innovative papers on any topic related to the above theme and the following sub-themes.

### 2. SUB-THEMES

#### A. Estimation of potential revenue implications of tariff concessions under the AfCFTA:

- a) Potential short-term losses and measures to supplement
- b) Differences in revenue shortfall between members and how to address them

#### B. The risk of cross-border tax evasion and IFFs:

- a) Loopholes in the provisions of AfCFTA and weaknesses in national regulation that have the potential to increase IFFs
- b) Estimating intra-Africa IFFs and regional coordination measures to combat them, including the use of technology
- c) Opportunities for increased regional cooperation to combat IFFs under the AfCFTA framework

#### C. Tax implications of selected AfCFTA provisions:

- a) Non-discrimination: Most Favoured Nation and National Treatment obligations
- b) Transfer of funds
- c) Treatment of subsidies
- d) The implications of deferral to WTO law
- e) The impact of increased trade integration on the future of tax competition – lessons from the E.U.

#### D. AfCFTA interaction with RECs and the potential for rules arbitration:

- a) Application of the rules of origin – practical experiences of members implementing multiple frameworks
- b) Tariff schedules – practical experiences of implementation from REC members and the potential for technology to manage future challenges
- c) Rule shopping and future implications for customs administration

#### E. Dispute resolution:

- a) Challenges in tax dispute resolution and opportunities in investment and trade dispute settlement
- b) Lessons on dispute resolution from existing trade agreements i.e., WTO DSB, EU, NAFTA and RCEP
- c) The potential for recourse to dispute settlement under BITs and existing RECs.

### 3. TYPES AND MODE OF SUBMISSIONS

ATAF invites submissions of papers for oral presentation at the Annual Congress in two major categories:

- **Applied Research 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.
- **Policy Papers:** These papers will be peer-reviewed by members of the Scientific Committee. This category covers Policy Briefs, Best Practices, and Short Case Studies.
  - *Papers are accepted both in English, French and Portuguese.*

Papers can be submitted electronically on the ATRN platform using the following link: <https://bit.ly/3NC8EB4>

### 4. IMPORTANT NOTES AND CONSIDERATIONS RELATED TO PAPER SUBMISSIONS

- Only ORIGINAL papers will be accepted (no papers with prior submission to any journals, working papers, or conferences).
- Papers will be assessed and selected on the following criteria: originality, clear structure and style, cogent argumentation, competence in scholarly techniques, unique viewpoints, feasibility of policy recommendations and contribution to the effective and efficient taxation in African.
- Two separate documents/submissions of (1) a **title page** and (2) **manuscript (anonymous)** will be required.
- **Plagiarised Paper submissions will be automatically disqualified and rejected. Manuscripts will be subjected to plagiarism checker software.**
- Notification of acceptance of full-length papers will be sent to authors via email after a double-blind peer-review process by **29 July 2022**.
- All manuscripts submitted will be required to meet the formatting guidelines for manuscripts as set in the ATRN web page. **Any papers not meeting the minimum requirements will be rejected. The link for paper submission is now open and is available here: <https://bit.ly/3NC8EB4>**
- A special recognition for high-quality papers will be conferred through a Best Paper Award Program.

#### Deadline for paper submissions, registration fees and other deadlines:

Deadline for final submission of full research papers: **01 July 2022**

Registration opens: **14 March 2022**

Deadline for early-bird registration and payment: **17 July 2022**

Deadline for standard registration and payment: **21 August 2022**

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|-------------------------------------------|-----------------|
| ○ Early-bird member registration fee:     | <b>US\$ 180</b> |
| ○ Early-bird non-member registration fee: | <b>US\$ 330</b> |
| ○ Standard member registration fee:       | <b>US\$ 280</b> |
| ○ Standard non-member registration fee:   | <b>US\$ 430</b> |
| ○ Post-graduate student registration fee: | <b>US\$ 100</b> |

#### **Note on Fees**

- *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](mailto:atrncongress@ataftax.org) before **22 August 2022** will incur a 20% cancellation charge.
2. Cancellations received from **23 August 2022 onwards** will incur a 100% cancellation penalty.

**IMPORTANT NOTICE**

After each ATRN Annual Congress in September, researchers are invited to submit their revised and final papers for consideration for publication in the **third volume of ATAF's African Multidisciplinary Tax Journal (AMTJ)**, which was officially launched in March 2021 and whose website is available [here](#). All papers will be submitted to a double-blind Peer-review process and only the papers of the highest quality, relevance and originality will be considered for the Journal.

Leading up to the 7<sup>th</sup> ATRN Congress in September 2022, ATAF/ATRN in conjunction with the **Global Tax Policy Centre (GTPC)**, at the WU Vienna University of Economics and Business Administration will hold a webinar aimed at gathering experts in Africa and around the world to discuss the tax, customs and trade related challenges, solutions, good practices, and opportunities emanating from the AfCFTA.

The main outputs for the Congress will be the production of a Strategic Document on Taxation and the AfCFTA which will be validated by the experts at the congress, and practical research papers which will be submitted to the African Multi-disciplinary Tax Journal (AMTJ) on this subject.

For more information on how to join the ATRN Scientific Committee please click [here](#). Please visit the ATRN web page for any additional information or updates: <http://atrnafrica.org/>

All submission, registration and other enquiries related to the 7<sup>th</sup> ATRN Annual Congress may be addressed to:

**Conference Organisers**

Email: [ATRNCongress@ataftax.org](mailto:ATRNCongress@ataftax.org)

Telephone: +27 12 451 8800

We look forward to welcoming you to our 2022 ATRN Annual Congress on "The Tax and Revenue Implications of the African Continental Free Trade Agreement (AfCFTA)".

**ATAF SECRETARIAT**