ATAF-UP Call for Innovative Ideas on Environmental Fiscal Reforms in Africa

Do you have an idea that would help African countries come up with innovative environmental fiscal reforms? Do you wish to share these ideas with decision-makers in the ministries of finance, mining, and tax authorities in these countries?

The African Tax Administration Forum (ATAF) and the University of Pretoria (UP) are pleased to invite individuals, non-governmental organizations, international organizations, academia, and industry to submit innovative and forward-looking ideas that will help African countries towards environmental fiscal reforms in Africa. These ideas should be responsive to the needs of developing countries and can involve incremental reforms to existing fiscal regimes already in place or proposed fundamental change.

Background

ATAF, with a membership of 40 African countries (tax administrations) serves as an international organization that aims at improving tax systems in Africa through exchanges, knowledge dissemination, capacity development, and active contribution to the regional and global tax agenda. The UP is one of South Africa's research-intensive universities, that launched the Future Africa Campus in March 2019 as a hub for inter- and transdisciplinary research networks within UP and the global research community to maximise 4IR innovation and address the challenges and stresses the African continent and world are facing. Sharing and developing your ideas with ATAF and UP offers a unique opportunity to engage directly with governmental officials, academia, and global experts with the power to influence tax administration and fiscal policies in resource-rich developing countries.

The Environmental Fiscal Reforms Project

In 2021, ATAF and UP launched a joint initiative to investigate how developing countries can fully exploit and implement environmental fiscal reforms. In preparation to this project, ATAF has produced two policy briefs on the taxation of the environment that will soon be available in English, French and Portuguese on the ATAF website; the first policy brief is entitled “Environmental Taxes Defined” and the second is entitled “Understanding Environmental Taxation in Africa: Lessons from the ATAF Databank”.

The goal of the joint ATAF-UP research project is to identify challenges, take stock of the status quo of environmental taxation in African countries and suggest solutions. The project seeks to constructively challenge the status quo through the following objectives:

i. to analyze, document, and evaluate the general principles of effective environmental fiscal reform
ii. To assess the status quo regarding environmental fiscal reforms for African countries, good practices for benchmarking and gaps that can be filled.
iii. To establish the suitability of environmental fiscal reform in Africa with the exclusive aim of providing Africa-specific policy recommendations.
The final output will be an ATAF-UP In-depth Study on Environmental Fiscal Reforms containing a menu of ideas to improve taxation of the environment and to help policy makers think through proposed options. The preliminary results of the in-depth study will be presented to stakeholders during consultative meetings/webinars before being submitted to ATAF member countries. The implementation of ensuing recommendations is likely to yield a sustainable positive outcome that subscribes to the double-dividend hypothesis, that is, achieving a sustainable revenue stream as well as the environmental beneficial objectives/outcomes.

**Our Values**

The main goal of the ATAF and UP is to engage governments, industry, academia, civil society, and other key stakeholder groups in a thoughtful and respectful dialogue. It is our aim to have an inclusive debate, to allow the most interesting ideas to rise to the top, and to recognize that a selection of good options will take us further than assertions that one solution will meet all needs. We would prefer a method that unites different stakeholders around a common purpose of reasonable results for all stakeholders, based on fairer rules for all. Moreover, we seek results that governments can implement effectively with support of stakeholders across the sector.

**Proposed Guidelines**

ATAF and UP are calling on all interested stakeholders to submit their new and innovative ideas to improve the design or implementation of environmental fiscal reforms, or to break with the status quo in developing countries, and fundamentally re-design the prevailing systems.

Your idea should:

- **Be innovative** – this could be an innovative policy idea that is already being implemented by government; or a totally new idea that you would like to propose.
- **Be responsive** to how the environment, and society are changing. It should address one or more of the major challenges and opportunities that developing countries are likely to face in the next 5 to 10 years.
- **Be responsive to the guiding objectives** that the Environmental Fiscal Reforms project is seeking to achieve.
- **Be responsive to the needs of developing countries, and Africa in particular** – your idea should be feasible for developing countries to implement considering human and financial resource constraints, and other practical challenges.

Ideas that meet the above criteria will be selected for inclusion in the ATAF-UP In-depth Study on Environmental Fiscal Reforms in Africa. ATAF and UP will work, where necessary, with the respondent to unpack their idea to make it suitable for inclusion in the Study. For example, unpacking the idea might involve jointly considering the objectives of the idea; how it works, or might work, in practice; the impact on the environment, government revenue collection and on attracting investments. In that context, ATAF and UP will provide feedback and expert input to collaboratively develop the idea for the purpose of the study.

The innovative ideas must follow the format on the ATAF Innovate Platform, accessible on the following link [https://atrn.ataftax.org/innovate](https://atrn.ataftax.org/innovate). It should contain a brief description of the idea. Most importantly, the
proposal should express why this idea has the potential to achieve sound environmental fiscal reforms in developing countries and in Africa in particular. The maximum number of words should cumulatively be 1000.

**Eligibility**

The call for ideas is open to everyone.

Civil society organizations, industry, academia, and non-governmental organizations are all invited to contribute. Ideas can be submitted by individuals or organizations as well as in partnerships.

We do not claim exclusivity over your idea. It can be drawn from an existing research paper, be used later in an academic research paper, or have some overlap with an existing report.

**Submission and deadline**

Call launch: October 2021

Submission deadline: **4 February 2022**. Proposals should be submitted via the ATAF Innovate Platform which can be accessed on this link [https://atrn.ataftax.org/innovate](https://atrn.ataftax.org/innovate). Submissions via email will not be accepted.

For more information about the Environmental Fiscal Reforms in Africa Project, contact us via email to both Research@ataftax.org and vzylsp@gmail.com with the subject ‘Environmental Taxation’.