

# Tax and Public Finance Management @ CMI



## Annual Report 2023

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## Some highlights

- Based on the experiences and insights generated from the pilot VAT-lottery in Tegeta Tax Region, the Government of Tanzania will roll-out a countrywide VAT-lottery, starting in 2024.
- Two international conferences in Africa (Dakar and Zanzibar) were organized in collaboration with the TaxCapDev-network.
- Implementation of two extensive business surveys on the private sector's experiences with and views of the tax systems in Zanzibar and mainland Tanzania.
- Odd-Helge Fjeldstad and Ingrid Hoem Sjursen have contributed to the *Human Development Report 2023/24* with a chapter on "The role of trust and norms in tax compliance in Africa".
- Ingrid Hoem Sjursen was invited to the Ministry of Foreign Affairs' *Dialogue Forum for Norway's New Africa Strategy* and gave a presentation on the importance of and challenges for domestic revenue generation in Africa. Oslo, 8 December 2023.
- Vincent Somville was promoted to full professor at the Norwegian School of Economics.

## Background: What we do, why and how

[Chr. Michelsen Institute](#) (CMI) has been a leading research environment on taxation and development both nationally and internationally for almost 30 years. The overarching objective of CMI's research on taxation and public finance is to generate knowledge on how governments in poor countries can raise and manage domestic financial resources in ways that enhance their effectiveness and political legitimacy.

Our research is primarily based on methods from economics and political science, but is also based on law, history, social anthropology, and psychology. We apply both qualitative and quantitative methods. Our data sources include administrative data from African tax administrations, existing and surveys of individuals and businesses, lab and field experiments, historical data, and interviews with key international and national actors.

Most of our projects are designed and carried out in collaboration with local researchers and institutions in African countries, and most publications are co-authored with colleagues from partner institutions. This contributes to a good understanding of the context in which research is carried out, strengthening the relevance of research to inform tax policy, as well as developing local research capacity in individuals and institutions.

The Annual Report 2023 provides an overview of key people, research projects, publications, seminar contributions and organization of other activities by CMI's Tax Research Group.

## Key people



[Merima Ali](#)



[Adrien Dautheville](#)



[Nadja Dwenger](#)



[Odd-Helge Fjeldstad](#)



[Johanne T. Hansen](#)



[Samwel Nassary](#)



[Ingrid Hoem Sjursen](#)



[Osama M. Nawab](#)



[Vincent Somville](#)



[Jasmin Vietz](#)

The current core team consists of ten researchers: *Odd-Helge Fjeldstad* and *Ingrid Hoem Sjursen*, who are at CMI full time, *Merima Ali*, *Nadja Dwenger* and *Vincent Somville*, who are associated researchers, *Adrien Dautheville* and *Osama Nawab* who are associated PhD students and in the PhD-program at [FAIR](#) at the Norwegian School of Economics (NHH), *Jasmin Vietz* who is enrolled in the PhD-program at the Department of Economics, University of Hohenheim in Germany, *Samwel Nassary* who is based at CMI and enrolled in the pre-PhD program at FAIR, and *Johanne Thoen Hansen* who is master student at NHH and part-time research assistant at CMI.

This team works with a large network of collaborators in Norway, Europe, and Africa.

## RCN funded projects and activities

In 2023, the *Tax and Public Finance Group* was involved in six projects funded by the [Research Council of Norway](#) (RCN), and one study funded by the [International Growth Centre](#) (IGC). The portfolio corresponds to more than NOK 52 million (2019-2025).

### Projects and main activities in 2023

#### 1. [Trust and Norms: Voluntary tax compliance in Zanzibar and mainland Tanzania \(TANZAN\)](#) (2021-25). *Competence and Cooperation Programme* (KSP).

- **People:** Odd-Helge Fjeldstad (PI), Morten Bøås, Nadja Dwenger, Lucas Katera, Samwel Nassary, Ingrid Hoem Sjursen, Vincent Somville, Sunniva Ingholm and Emil Løstegård.
- **Partners:** Institute of Tax Administration (ITA)/Tanzania Revenue Authority (TRA), the Norwegian Embassy in Dar es Salaam (NorAmb), the Norwegian Institute of International Affairs (NUPI), the Norwegian Tax Administration (NTA), and the Zanzibar Revenue Authority (ZRA)
- **Amount:** NOK 10 mill. [326984]
- **Activities in 2023:** Capacity development workshop, Zanzibar 6-7 February, on tax administrative data and the design and implementation of a business survey to gain better understanding of taxpayers' views and attitudes on taxation. Joint work between ZRA, NTA and CMI on cleaning administrative tax data in ZRA, and how ZRA's administrative data can be used to inform tax policies and the public in Zanzibar.
- Implementation of two business surveys in mainland Tanzania and Zanzibar (August-October) in collaboration with Zanzibar National Chamber of Commerce (ZNCC) and Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA).
- Contribution with a chapter on "The role of norms, culture and trust in tax compliance" for UNDP's *Human Development Report 2023/24*.



## 2. Successful Advances in Fiscal ARchItecture (SAFARI): Evidence from a new tax in Zanzibar (2021-25).

- **People:** Ingrid Sjursen (PI), Adrien Dautheville, Nadja Dwenger, Odd-Helge Fjeldstad, Lucas Katera, Samwel Nassary, Vincent Somville, Jasmin Vietz, Sunniva Ingholm and Emil Løstegård.
- **Partners:** FAIR at the Norwegian School of Economics, REPOA (Tanzania), the Institute of Tax Administration (Tanzania), and Zanzibar Revenue Authority
- **Amount:** NOK 12 mill. [314479]
- **Activities in 2023:** Two lab-field experiments were conducted in collaboration with REPOA in February 2023. One focused on willingness-to-pay for mobile money in Tanzania, and the other studied tax compliance behaviour and attitudes among market traders in Dar es Salaam.



## 3. Strengthening fragile states through taxation (FRAGTAX) (2021-25).

- **People:** Morten Bøås (PI), Odd-Helge Fjeldstad, Alessio Iocchi, Abdoul W. Cissé, James S. Shilue, Joseph Kiria and Lusekelo Mwanongwa.
- **Prosper Ngowi:** Our partner at Mzumbe University Dar es Salaam Campus was killed in a traffic accident in Tanzania 28 March 2022. Odd-Helge Fjeldstad wrote an 'in memoriam' published in *The Citizen* (Tanzania) 2 April 2022. In June 2022, Vice Chancellor of Mzumbe University Prof. Lughano Kusiluka, appointed Dr Joseph Kiria and Dr Lusekelo Mwanongwa, as replacements for the late Prof Ngowi.
- **Partners:** NUPI (project manager), ARGA (Senegal), Mzumbe University (Tanzania), and the Platform for Dialogue and Peace (Liberia).
- **Amount:** NOK 11 mill. [325236]
- **Activities in 2023:** Data collection in Dar es Salaam, Tanzania, on the property tax reform. Conference on taxation and state building in fragile states in West Africa and the Sahel, Dakar, Senegal, with participants from Benin, Burkina Faso, Ghana, Liberia, Mali, Niger, Nigeria, Norway, Senegal, Sierra Leone, Tchad, Togo, and the World Bank.

4. **Taxation, capital flight and development – the TaxCapDev network** (2021-25).
  - **People:** Morten Bøås & Andreas Lind Kroknes (NUPI), Odd-Helge Fjeldstad, Ingrid Hoem Sjørnsen & Sunniva Nygård Ingholm / Johanne Thoen Hansen (CMI), Jonas Veland & Andreas Fjeldskår (TJN-N).
  - **Partners:** NUPI, TJN-N, Mzumbe University (Tanzania), ARGA (Senegal), Platform for Dialogue and Peace (Liberia), and African Tax Institute (ATI) at the University of Pretoria, South Africa.
  - **Amount:** NOK 6.9 mill. [322461]
  - **Description:** This is the third phase of the TaxCapDev-network, originally initiated in 2015. In 2021, the network has expanded its reach by formalizing collaboration with research institutions in Denmark, Norway, Senegal, South Africa, and Tanzania.
  - **Activities in 2023:** A monthly newsletter was launched in April 2021 and has by May 2023 about 300 subscribers. The newsletter features recent research and activities from network members as well as from other institutions. Odd-Helge Fjeldstad and Ingrid Hoem Sjørnsen are members of the editorial committee. Sign up for the newsletter [here](#). In close collaboration with CMI’s communication and IT-departments, the network has developed a website that was launched in March 2022: [TaxCapDev – Knowledge-based exchange on taxation and capital flight](#). The website was managed by Sunniva Ingholm until June 2023 and thereafter by Johanne Thoen Hansen.
  
5. **Public services, security and the legacy of pre-colonial states in Uganda** (2020-2024)
  - **People:** Odd-Helge Fjeldstad (PI), Merima Ali, Godfrey Asiimwe (Makerere Univ.), Anne Mette Kjær (Aarhus Univ.), and Ingrid Hoem Sjørnsen.
  - **Partners:** Aarhus University and Makerere University
  - **Amount:** NOK 5.9 mill.
  - **Activities in 2023:** The paper “Pre-colonial centralization and tax compliance norms in contemporary Uganda” by Ali and Fjeldstad was published in *Journal of Institutional Economics*. The paper was presented at the UNU-WIDER Conference [Revvig up revenue for development – the role of domestic resource mobilization](#) in Oslo, 6-8 September 2023, and at the TaxCapDev-conference *Perspectives on tax policy reforms and tax compliance in Africa*. Zanzibar, 27-28 November 2023, Fjeldstad has drafted a review paper on the “History of taxation in Uganda”. Based on archive research, Godfrey Asiimwe and Rebecca Mayanja have drafted a background paper on pre-colonial, colonial and post-colonial taxation and service delivery in the Buganda Kingdom and among the Lango ethnic group. Fieldwork and data collection was carried out in May-December 2023 in four selected local government authorities in Uganda: Apach, Nakasongola, Mukono, and Hoima.

## 6. Tax compliance, VAT revenues and business development (TaCoTa) (2019-2024).

- **People:** Odd-Helge Fjeldstad (PI), Vincent Somville, Ingrid Hoem Sjursen, Osama Moeced Nawab (PhD-student)
- **Partners:** Tanzania Revenue Authority and FAIR/NHH.
- **Amount:** NOK 5.9 mill.
- **Activities in 2023:** A pilot VAT-lottery and customer survey was implemented in Tegeta Tax Region, Dar es Salaam, June-October 2022. Findings from the pilot were presented at seminars and workshops in Zanzibar (February 2023), Stockholm University (23 March 2023) and at a UNU-WIDER seminar in Helsinki (May 2023). Two book chapters on the shaping of VAT-reforms in Tanzania have been published by Oxford University Press and Edward Elgar Publishing. One report on the pilot-lottery in Tegeta Tax Region has been submitted to TRA's management with recommendations to extend the lottery to other tax regions in Tanzania. Based on the experiences from the Tegeta-lottery, the Government of Tanzania has decided to roll out a nationwide VAT-lottery in 2024.



## Other externally funded projects and activities

1. **Tax compliance, VAT revenues and business development:** Funding granted by the *International Growth Center (IGC)*. Participants in this project include Ingrid Hoem Sjursen (PI), Odd-Helge Fjeldstad, Vincent Somville, and staff from the Tanzania Revenue Authority.

## Publications

Five papers have been published in peer reviewed journals and books. In addition, two blog texts have been published by LSE Africa and UNU-WIDER, respectfully. Two newspaper articles/op-eds have featured in the Norwegian newsletter ‘Panorama’. Four newspaper articles and TV-broadcasts have been featured in media in Tanzania. Two master theses have been completed. Several articles, working papers and policy briefs are in the pipeline.

## Articles and book chapters

1. Ingrid Hoem Sjursen (2023). **Accountability and taxation: Experimental evidence.** *Journal of Economic Behavior and Organization*. Vol 216 (386–432). <https://doi.org/10.1016/j.jebo.2023.10.015> [262636; 287105]
2. Odd-Helge Fjeldstad and Ingrid Hoem Sjursen (2023). **The role of trust and norms in tax compliance in Africa.** Chapter 4, Spotlight 4.4 (pp. 155-161) in *Human Development Report 2023/2024*. New York: UNDP. [326984]
3. Merima Ali and Odd-Helge Fjeldstad (2023). **Pre-colonial centralization and tax compliance norms in contemporary Uganda.** *Journal of Institutional Economics*. Vol. 19(3): 379-400. <https://doi.org/10.1017/S174413742200042X> [302685]
4. Odd-Helge Fjeldstad (2023). **Lobbyism or bribery.** Chapter 79 (pp. 322-325) in Mark Pieth and Tina Søreide (Eds.): *Elgar Concise Encyclopedia of Corruption Law*. Cheltenham: Edward Elgar Publishing. ISBN: 978 1 80220 648 7 [287105]
5. Odd-Helge Fjeldstad and Lise Rakner (2023). **Lobbying in tax policy making: The case of VAT-reform in Tanzania.** Chapter 6 (pp. 128-148) in Anne Mette Kjær, Ane Bak and Marianne Ulriksen (Eds.): *The Politics of Revenue Bargaining in Africa: Triggers, Processes, and Outcomes*. Oxford University Press ([Open Access](#)). ISBN: 9780192868787 [287105]

## Op-eds, briefs and blogs

1. Merima Ali and Odd-Helge Fjeldstad (2023). [Pre-colonial political organization affects tax compliance in modern day Uganda.](#) *UNU-WIDER Blog* (20 November). Helsinki: UNU-WIDER. [302685]
2. Merima Ali and Odd-Helge Fjeldstad (2023). [Pre-colonial political organization affects tax compliance in modern day Uganda.](#) *Africa at LSE Blog* (8 November). London School of Economics. [302685]
3. Odd-Helge Fjeldstad (2023). [Høyere skatter for de rike er en dårlig valgkampsak i Afrika.](#) Chronicle in *Panorama*, Oslo, 11 September 2023. [326984]

4. Odd-Helge Fjeldstad, Lucas Katera and Ingrid Hoem Sjursen (forthcoming). [Making the property tax not work: Lessons from Tanzania.](#) *CMI Policy Brief*. [314479; 326984]

## Newspaper articles and interviews

1. [Support more researchers on improving voluntary tax compliance.](#) Article about the tax conference in Zanzibar, referring to Odd-Helge Fjeldstad, CMI and the TaxCapDev-network. Daily News. 7 December 2023. [322461; 326984]
2. [Isles tax collection system face hurdles.](#) Article about the tax conference, including interviews with Odd-Helge Fjeldstad and other participants. Zanzibar Mail. Zanzibar, 4-10 December 2023. [322461; 326984]
3. [Jumatatu Taarifa Ya Habar.](#) Live News about the tax conference in Zanzibar, including interviews with participants (24:11–26:11 minutes). *Zanzibar Broadcasting Corporation (ZBC)*. Zanzibar, 28 November 2023. [322461; 326984]
4. [Jumatatu Taarifa Ya Habar.](#) Live News about the tax conference in Zanzibar, including interviews with Odd-Helge Fjeldstad and other participants (07:15 – 09:15 minutes). *Zanzibar Broadcasting Corporation (ZBC)*. Zanzibar, 27 November 2023. [322461; 326984]
5. [Afrikas første klimatoppmøte: Kaller norske oljeinvesteringer nykolonialistiske.](#) Interview with Odd-Helge Fjeldstad in NRK Urix, 7 September 2023. [326984; 322461]
6. [Equinors Afrika skatt kommer ikke vanlige folk til gode.](#) Interview with Odd-Helge Fjeldstad in Panorama, Oslo, 5 September 2023. [326984]

## Master's students

1. Johanne Thoen Hansen and Ida Søfteland (2023). **The effect of local labour demand on disability insurance uptake.** *Master thesis, Economics and Business Administration*. Bergen: Norwegian School of Economics (submitted December 2023). [322461; 326984]
2. Sunniva Ingholm and Emil Løstegård (2023). **Behavioral Responses to Tax Salience: Evidence from Tanzania. An Empirical Analysis of the Effect of Tax Salience on Mobile Money Transactions.** *Master thesis, Economics and Business Administration*. Bergen: Norwegian School of Economics (submitted June 2023, marked for an A in August 2023). [314479; 326984]

## PhD-students

1. **Adrien Dautherville:** PhD-student (FAIR-NHH) funded by the project *Successful Advances in Fiscal ARchitecture* (SAFARI). Supervisors: Vincent Somville and Nadja Dwenger. [314479; 326984]
2. **Osama Moeed Nawab:** PhD-student (FAIR-NHH) engaged in the project *Tax compliance, VAT revenues and business development* (TaCoTa). Supervisors: Kjetil Bjorvatn and Vincent Somville. [287105]
3. **Jasmin Vietz:** PhD-student, Department of Economics, University of Hohenheim. Engaged in the projects *Successful Advances in Fiscal ARchitecture* (SAFARI) and *The role of trust and norms in tax compliance in Tanzania*. Supervisor: Nadja Dwenger. [314479; 326984]

## Lectures and presentations at seminars, webinars and workshops

Members of the *Tax and Public Finance Group* have been actively engaged in communicating and disseminating research on taxation and development in different fora, including lecturing at Master-courses and presentations at academic and policy-oriented seminars and workshops.

1. Ingrid Hoem Sjursen (2023). **Hva vet vi om skatteetterlevelse i Afrika?** Presentation at staff seminar on *Taxation and reforms in Africa*, Norwegian Tax Administration, Oslo, 13 December 2023. [314479; 326984]
2. Ingrid Hoem Sjursen (2023). **Dialogforum for Norges nye Afrika-strategi. Tredje rundebord: Fattigdom og økonomisk utvikling - implikasjoner for en ny norsk Afrika-strategi.** NUPI, Oslo, 8 December 2023. [314479; 326984]
3. Vincent Somville (2023). **Taxing mobile money transactions in Tanzania: Behavioral response to tax salience.** Presented at the TaxCapDev-conference *Perspectives on tax policy reforms and tax compliance in Africa*. Zanzibar, 27-28 November 2023. [314479; 326984, 322461]
4. Odd-Helge Fjeldstad (2023). **The legacy of pre-colonial centralization on tax compliance in Uganda.** Presented at the TaxCapDev-conference *Perspectives on tax policy reforms and tax compliance in Africa*. Zanzibar, 27-28 November 2023. [302685, 322461]
5. Jasmin Vietz (2023). **Leveraging religious leaders to increase voluntary tax compliance: Experimental evidence from Tanzania.** Presented at the TaxCapDev-conference *Perspectives on tax policy reforms and tax compliance in Africa*. Zanzibar, 27-28 November 2023 [314479; 326984, 322461]
6. Vincent Somville (2023). **Can incentives targeted toward customers increase VAT compliance among businesses in Tanzania?** Presented at the TaxCapDev-conference

*Perspectives on tax policy reforms and tax compliance in Africa*. Zanzibar, 27-28 November 2023. [287105, 322461]

7. Adrien Dautheville and Lucas Katera (2023). **Taxpayers' experiences and views of taxation in Tanzania: Findings from a business survey in Zanzibar**. Presented at the TaxCapDev-conference *Perspectives on tax policy reforms and tax compliance in Africa*. Zanzibar, 27-28 November 2023. [314479; 326984, 322461]
8. Johanne Thoen Hansen and Ida Søfteland (2023). **Disability insurance in Norway: How does local labour demand affect the uptake of disability insurance**. Presented at *Tax seminar* at CMI. Bergen, 17 November 2023.
9. Jasmin Vietz (2023). **Leveraging religious leaders to increase voluntary tax compliance: Experimental evidence from Tanzania**. [\*5th World Bank/IFS/ODI Tax Conference: The Political Economy of Public Finances\*](#). London, 21-23 September 2023. [314479; 326984]
10. Odd-Helge Fjeldstad (2023). **The legacy of pre-colonial centralization on tax compliance in Uganda**. Presentation of paper at the UNU-WIDER Conference [\*Revving up revenue for development – the role of domestic resource mobilization\*](#), parallel session «Origin of fiscal states – history politics and institutions.» Oslo 6-8 September 2023. [302685]
11. Odd-Helge Fjeldstad (2023). **Tax compliance in Tanzania: The role of trust and norms**. *Enumerators' Training Workshop* for the survey 'Business peoples' views of taxation in Zanzibar', REPOA, Dar es Salaam, 26 July 2023. [314479, 326984]
12. Jasmin Vietz (2023). **What is fair? Experimental evidence on fair equality vs. fair inequality**. *International Institute of Public Finance (IIPF) Annual Congress*, 14-16 August 2023. [314479]
13. Jasmin Vietz (2023). **What is fair? Experimental evidence on fair equality vs. fair inequality**. *Economic Science Association World Meeting*, Lyon, 26-29 June 2023. [314479]
14. Jasmin Vietz (2023) **Leveraging religious leaders to increase voluntary tax compliance: Experimental evidence from Tanzania**. *Research seminar for Public Economists*, Munich, 14 June 2023. [314479, 326984]
15. Jasmin Vietz (2023) **Leveraging religious leaders to increase voluntary tax compliance: Experimental evidence from Tanzania**. *Brown Bag Seminar*, University of Hohenheim, Germany 12. Juni 2023. [314479; 326984]
6. Odd-Helge Fjeldstad (2023). **Changing customers behavior to improve VAT compliance - evidence from a Tanzanian lottery**. *WIDER Seminar Series*, UNU-WIDER, Helsinki 24 May 2023. <https://www.wider.unu.edu/event/odd-helge-fjeldstad-incentivizing-customers-increase-vat-compliance-evidence-tanzania> [287105]

16. Jasmin Vietz (2023). **Leveraging religious leaders to increase voluntary tax compliance: Experimental evidence from Tanzania.** *Internal Research Day*, University of Hohenheim, Stuttgart, 13 May 2023. [314479; 326984]
17. Nadja Dwenger (2023). **What is fair? Experimental evidence on fair equality vs. fair inequality.** *Berlin Behavioral Economic (BBE) Group Seminar*, Berlin Social Science Center (WZB), Berlin 11 May 2023. [314479]
18. Nadja Dwenger (2023). **What is fair? Experimental evidence on fair equality vs. fair inequality.** *Standing Field Committee Meeting in Public Economics*; Würzburg, Germany, 28 April 2023. [314479]
19. Jasmin Vietz (2023). **What is Fair? Experimental evidence on the trade-off between equality and reward.** *Next Generation Economics Spring Workshop*, University of Hohenheim and University of Mannheim, Stuttgart/Mannheim, 20 April 2023. [314479]
20. Jasmin Vietz (2023). **What is Fair? Experimental evidence on the trade-off between equality and reward.** *Ludvig Erhard Conference on Institutional Economics*, Ifo Institute, Fürth, 16 March 2023. [314479]
21. Odd-Helge Fjeldstad (2023). **Tax policy reforms: Lessons from the past and contemporary Africa.** Lecture at the MPhil course *Comparative Tax Policy and Administration*. African Tax Institute, University of Pretoria, 14 February 2023. [325236]
22. Ingrid Hoem Sjursen (2023). **Changing customers behavior to improve VAT compliance - evidence from a Tanzanian lottery.** *Misum Green Bag Research Seminar*, Stockholm School of Economics, 23 March 2023. [287105]
23. Ingrid Hoem Sjursen (2023). **Can monetary incentives targeted toward customers increase VAT compliance among businesses in Tanzania?** Presentation at the *Capacity Development Workshop on Administrative Data and Business Surveys* of the project 'Trust and Norms: Voluntary Tax Compliance in Zanzibar and Mainland Tanzania' (TANZAN). Zanzibar, 6 February 2023. [287105; 326984]
24. Adrien Dautheville (2023). **Using ZRA's administrative data to inform tax policies and the public: Some suggestions.** Presentation at the *Capacity Development Workshop on Administrative Data and Business Surveys* of the project 'Trust and Norms: Voluntary Tax Compliance in Zanzibar and Mainland Tanzania' (TANZAN). Zanzibar, 6 February 2023. [326984]
25. Adrien Dautheville (2023). **Design and implementation of a taxpayer survey in Zanzibar.** Presentation at the *Capacity Development Workshop on Administrative Data and Business Surveys* of the project 'Trust and Norms: Voluntary Tax Compliance in Zanzibar and Mainland Tanzania' (TANZAN). Zanzibar, 7 February 2023. [314479; 326984]

26. Ingrid Hoem Sjursen & Jasmin Vietz (2023). **Understanding tax compliance behavior and attitudes in Tanzania: A study under preparation.** Presentation at the *Capacity Development Workshop on Administrative Data and Business Surveys* of the project 'Trust and Norms: Voluntary Tax Compliance in Zanzibar and Mainland Tanzania' (TANZAN). Zanzibar, 7 February 2023. [314479; 326984]
27. Odd-Helge Fjeldstad (2023). **The TANZAN-project and purposes of the workshop.** Presentation at the *Capacity Development Workshop on Administrative Data and Business Surveys* of the project 'Trust and Norms: Voluntary Tax Compliance in Zanzibar and Mainland Tanzania' (TANZAN). Zanzibar, 6 February 2023. [326984]

## Organization of conferences, seminars and workshops

### 1. International tax conferences

- 1.1 **Perspectives on tax policy reforms and tax compliance in Africa.** Organized by Chr. Michelsen Institute (Odd-Helge Fjeldstad), in collaboration with the TaxCapDev-network and Zanzibar Revenue Authority (Ahmed Saadat), with funding by the Research Council of Norway. Maru Maru Hotel, Stone Town, Zanzibar, 27-28 November 2023. The conference involved about 50 participants from research institutions in the Global North and South, tax administrations in Africa and Norway, business associations in Tanzania, aid agencies, civil society organizations and Tanzanian media. The conference was officially opened by Mr. Yusuph Juma Mwenda, Commissioner General of Zanzibar Revenue Authority [322461]



Daily News, 6 December 2023

1.2 **Tax in fragile states.** Organized by NUPI (Morten Bøås) in cooperation with the TaxCapDev-network, CMI (Odd-Helge Fjeldstad), the World Bank (Gael Raballand) and the [Global Tax Program](#). Hotel La Madrague, Dakar, Senegal, 22-23 November 2023. Involved about 30 participants from research institutions in Norway and West Africa, tax and public finance officers from several West African and Sahel countries, civil society organizations, and the World Bank. [322461]

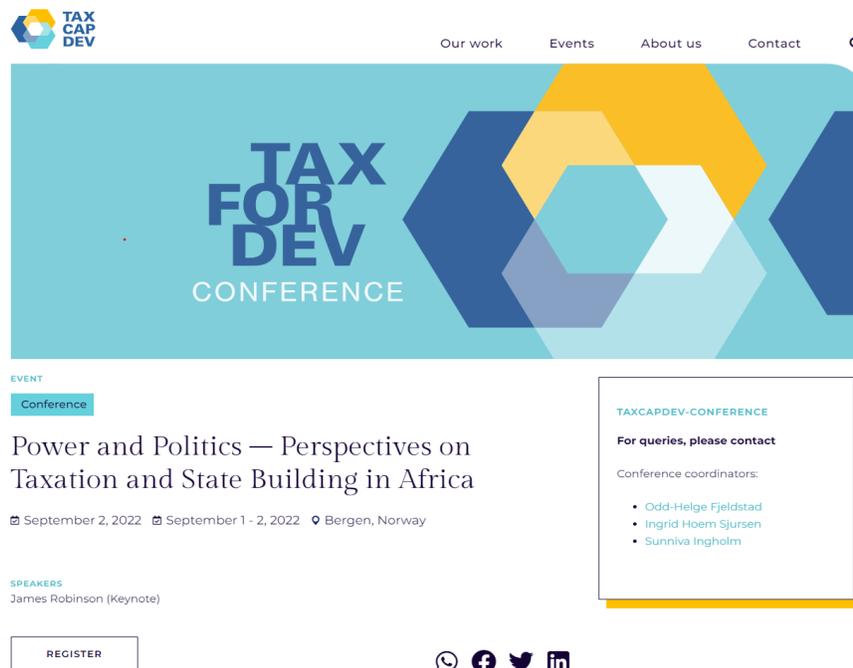


From the tax conference in Zanzibar, 27-28 November 2023



## 2. Tax for Development seminars

The *Tax and Public Finance Group* at CMI organized 20 webinars in the *Tax for Development Webinar Series* during the period October 2020 until June 2022. These webinars reached a wide global audience of academics, tax and development practitioners, and representatives from civil society. Since September 2022, the Tax Group has co-organized three in-person international conferences - one in Bergen (Norway), one in Dakar (Senegal) and one in Zanzibar (Tanzania) - and six in-person seminars in Bergen. In addition, members of the group have been engaged in and co-organized several other webinars and cross-disciplinary seminars in Norway and Tanzania.



In 2023, the Tax Group initiated the *Tax for Development Seminar Series*. Five in-person seminars took place at CMI in the period February-May 2023, and were moderated by Odd-Helge Fjeldstad and Ingrid Hoem Sjørnsen. The seminars featured ongoing research and initiatives on taxation and illicit financial flows, with participants from research institutions, the Norwegian Tax Administration and civil society organizations.

### 1) Tuesday 28 February, 14:00 – 15:00 CET

- Kristine Sævdold (UiB, Norway): “*Legacies of the British Empire: Tax havens and ‘Loophole’ Capitalism*”. [322461; 326984]

### 2) Tuesday 14 March, 11:00 – 12:00 CET

- Anna Persson (Univ. of Gothenburg): “*Who Pays for Distributive Politics? Reassessing the Patronage State in Sub-Saharan Africa*”. [322461; 326984]

### 3) Tuesday 18 April, 11:00 – 12:00 CET

- Ragnar Torvik (Norwegian University of Science and Technology): “*Findings and recommendations from the report of the Norwegian Expert Committee on Tax Reform.*” [322461; 326984]

4) **Wednesday 3 May, 12:00 – 13:00 CET**

- Sunniva Ingholm & Emil Løstegård (CMI & NHH): “*Does salience affect willingness-to-pay (WTP) for mobile money in Tanzania?*” [322461; 314479]

5) **Friday 26 May, 13:00 – 14:00 CET**

- Pauline Lemaitre (CMI & UiB): “*Revenue mobilisation or repression? Taxing online activities in Africa.*” [322461; 326984]

Together with research partners in Tanzania, the Tax Group organized one international conference and two workshops in Tanzania in 2023:

- 1) Conference on “Perspectives on tax policy reforms and tax compliance in Africa”, organized in collaboration with the TaxCapDev-network and ZRA. Zanzibar, 27-28 November 2023. [322461; 314479; 326984; 325236]
- 2) Training and capacity development workshop for the quantitative survey *Business peoples’ views of taxation in Zanzibar*. The workshop was organised by REPOA (Dr Lucas Katera and Mr Cornel Jahari) as part of the project “Trust and Norms: Voluntary Tax Compliance in Zanzibar and Mainland Tanzania”. It gathered 10 enumerators recruited by REPOA and 5 staff members of ZRA’s Research and Planning Department. Dar es Salaam, 26-28 July 2023. [314479, 326984]
- 3) Capacity development workshop on *Administrative Data and Business Surveys*. This workshop was organized in collaboration with the Norwegian Tax Administration (NTA) and Zanzibar Revenue Authority (ZRA) as part of the project “Trust and Norms: Voluntary Tax Compliance in Zanzibar and Mainland Tanzania”. It gathered 22 participants from CMI, REPOA, the Norwegian Embassy in Tanzania, NTA, Tanzania Revenue Authority (TRA), ZRA, Zanzibar National Chambers of Commerce (TANZAN). Zanzibar, 6-7 February 2023. [314479; 326984]

## Other activities

1. **The Rafto Prize Committee (2023).** *Chair:* Ingrid Hoem Sjursen.
2. **UNU-WIDER “Domestic Revenue Mobilization (DRM) programme” (2020-23).** *Advisory Group:* Odd-Helge Fjeldstad (CMI), Milly Nalukwago Isingoma (Uganda Revenue Authority), Joel Slemrod (Univ. of Michigan), and Holly Sutherland (Univ. of Essex). [326984]
3. **African Tax Institute, University of Pretoria (2014-2023):** *Extraordinary Professor:* Odd-Helge Fjeldstad.