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**TAX
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Tax for Development

Webinar Series

The TaxCapDev-network



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The logo for CMI (Centre for International Migration and Integration) is a white square with the letters 'CMI' in a bold, black, sans-serif font.The logo for TaxCapDev is a white square with the words 'TAX', 'CAP', and 'DEV' stacked vertically in a bold, black, sans-serif font.

TaxCapDev

Taxation, Capital and Development

- NUPI, CMI and TJN-N
- [Website](#)
- Funded by the Research Council of Norway (NFR)
- What we do
 - A hub and a nexus for research and policy – making basic research accessible to key user groups
 - Brings together researchers and knowledge-based CSOs across the global north – south divide
 - Seminars and conferences
 - Smaller targeted meetings
 - Promoting innovative and novel research findings

Examples of network outreach activities

- International conferences

- Bergen 2016: Lifting the Veil of Secrecy: Tax Havens, Capital Flows and Developing Countries
- Oslo 2018: The New Politics of Development: Fragility, Taxation and Statebuilding
- Nairobi and Dar es Salaam (2020) 2021?

- Arendalsuka

- 2017 and 2019 ([video \(in Norwegian\)](#))

- Publications

- Fjeldstad, Bøås, Bjørkheim & Kvamme (2018). Building Tax Systems in Fragile States: Challenges, Achievement and Policy Recommendations, CMI Report.
- Ali, Fjeldstad & Shifa (2020). European colonization and the corruption of local elites: The case of chiefs in Africa. *Journal of Economic Behavior and Organization*
- Merima Ali, Odd-Helge Fjeldstad, Boqian Jiang and Abdulaziz Shifa (2019). Colonial legacy, state building and the salience of ethnicity in Sub-Saharan Africa. *The Economic Journal*

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The Post-doc: Merima Ali



- 2017 – 2019
- Research on tax policies, fiscal capacity and African economic history
- Previously worked at the Ethiopian Development Research Institution (EDRI) in Addis Ababa, the World Bank, and the International Food Policy Research Institute (IFPRI) in Washington DC
- Currently Senior Researcher at CMI, and affiliated to the Department of Economics at Syracuse University (USA)

The basis for the network

- Taxation is much more than a technical issue
 - It is at the centre of important social science debates about the state and the evolution of states
 - This requires research collaboration between different disciplines and perspectives
- The network is evidence-based and celebrates disciplinary and methodological pluralism
- Genuine collaboration across north-south divisions
 - The network brings together researchers and knowledge-based stakeholders from the north and the south, and from east, south, central and west Africa
- Taxation the key to state-building and the pathway out of fragility

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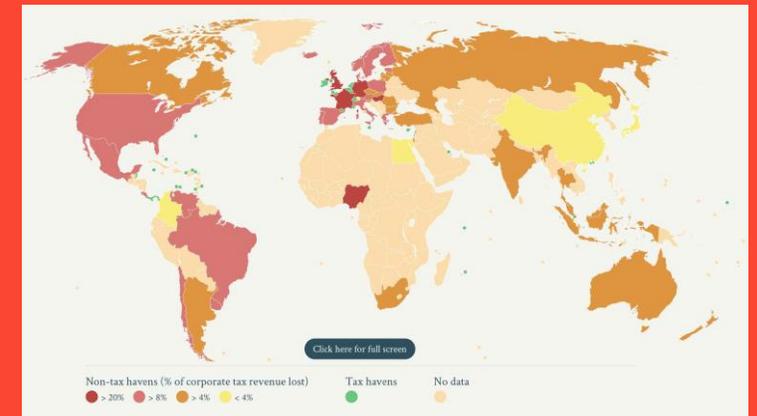


Research frontiers

- New data sources
 - [UNU-WIDER ICTD Government Revenue Dataset](#)
 - [Tax and revenue collection in Africa 1900 to 2015, Albers, Jerven and Suesse \(2020\)](#)
- Collaborations with tax administrations: [Pomeranz & Vila-Belda \(2019\)](#)
 - Administrative data: [Tourek \(2020\) \(WB blog\)](#); [Mascagni, Monkam & Nell \(2017\)](#); [Fairfield & Jorratt \(2015\)](#); [Mascagni, Mukama & Santoro \(2019\)](#)
 - Surveys: [Fjeldstad et. al \(2020\)](#); [Santoro et. al \(2020\)](#)
 - Field experiments: [Weigel \(2020\) \(VoxDev\)](#); [Balán et al \(2020\) \(VoxDev\)](#)
- Formal and informal rules (social norms)
 - [Onu & Oats \(2015\)](#); [Alm et al. \(2019\)](#); [Köbis, Jackson & Carter \(2021\)](#); [Fjeldstad et. al \(2020\)](#); [Nicaise \(2019\)](#)

Research frontiers

- Taxation, fragility and state capacity
 - Theory: [Besley \(2020\) \(VoxDev\)](#); [Moore, Prichard & Fjeldstad \(2018\)](#)
 - Empirical evidence
 - Present day: [Olsson et al. \(2020\)](#); [Sanchez de la Sierra \(2020\)](#), (VoxEu)
 - Historical legacies: Bolt and Gardner ([2015](#), [2020](#)); [Ali et al. \(2020\)](#) (LSE blog); [Michalopoulos & Papaioannou \(2020\)](#) (VoxDev)
 - Special issues
 - [The International Spectator \(2020\)](#): Governance, fragility and insurgence in the Sahel: A hybrid political order in the making, incl. Bøås & Strazzari (2020)
 - [The International Journal of Anthropology \(2020\)](#): [Beyond the social contract](#)
- Capital flight and inequality
 - [Alstadsæter, Johannesen & Zucman \(2020\)](#)
 - [Tørsløv, Wier & Zucman \(2020\)](#) (interactive webpage)
 - [Bachas, Gadenne & Jensen \(2020\)](#) (VoxDev)



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The upcoming episodes:

TUESDAY 17 NOV. 15:00 – 16:00 CET

Do tax administrative interventions targeted at small businesses improve tax compliance and revenue collection? Evidence from Ugandan administrative tax data with *Maria Jousté*

TUESDAY 1 DEC. 15:00 – 16:00 CET

Implications of the COVID-19 pandemic for revenue collection in poor African countries with *Odd-Helge Fjeldstad* and *Ole Therkildsen*

TUESDAY 15 DEC. 15:00 – 16:00 CET

Social norms, pressures and corruption in tax administration with *David Jackson*