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# Tax for Development

## Webinar Series

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The TaxCapDev-network



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NUPI



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Research Professor  
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Executive Director  
Tax Justice Network Norway

The logo for CMI (Centre for International Tax and Finance) is a white square with the letters 'CMI' in bold black font.The logo for TAX CAP DEV is a white square with the words 'TAX', 'CAP', and 'DEV' stacked vertically in bold black 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*

# 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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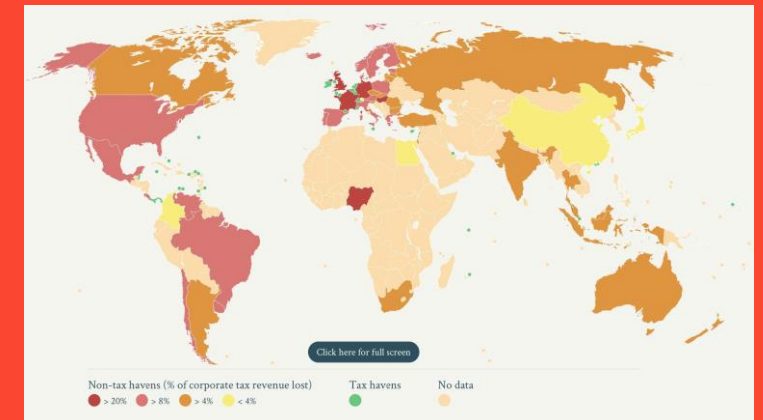
# Research frontiers

- 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*

