

Chr. Michelsen Institute

**Research and Advisory Work on Taxation
and Public Finance Management in Tanzania**

1993-2023



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1. Background

[Chr. Michelsen Institute](#) (CMI) has been engaged in research and policy advice on taxation and public finance management in Tanzania for more than 30 years. The overarching objective of CMI's research in this area is to generate knowledge on how the national and sub-national governments can raise and manage domestic financial resources in ways that enhance their effectiveness and political legitimacy.

Our work has addressed a wide range of issues, including tax policy and administrative reforms; tax compliance; tax evasion and fiscal corruption; local government taxation and fiscal decentralization; natural resource taxation; and pre-colonial and colonial legacies of taxation.

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 the Tanzania Revenue Authority, Zanzibar Revenue Authority and Local Government Authorities, surveys of individuals and businesses, lab and field experiments, historical data, and interviews with national and international stakeholders.

Most of our projects are designed and carried out in collaboration with local researchers and institutions in Tanzania. This has contributed to a good understanding of the context in which research is carried out, strengthened the relevance of the research to inform tax policy, and contributed to developing local research capacity.

This note provides an overview of projects and publications covering three decades of tax research in Tanzania. Our work on taxation and public finance management in other African countries, including Angola, Mozambique, Namibia, South Africa, Sudan, Uganda and Zambia, is not included in this note. We start with a brief presentation of the current tax research team at CMI.



Meeting with the Association of Local Authorities of Tanzania (ALAT), 31 May 2016

2. The tax research team at CMI

The current core team consists of nine 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 Thuen Hansen* who is master student at NHH and part-time research assistant at CMI.



[Merima Ali](#)



[Adrien Dautheville](#)



[Nadja Dwenger](#)



[Odd-Helge Fjeldstad](#)



[Johanne T. Hansen](#)



[Samwel Nassary](#)



[Ingrid Hoem Sjursen](#)



[Osama M. Nawab](#)

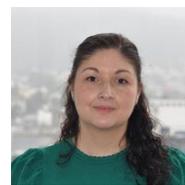


[Vincent Somville](#)



[Jasmin Vietz](#)

The support team at CMI is composed of IT-staff, communication and HR advisors, librarians and project controllers.



The CMI-team works with a large network of partners in Norway, Africa, Europe and the USA. In Tanzania, we collaborate with the Association of Local Authorities of Tanzania (ALAT), Bank of Tanzania, Economic and Social Research Foundation (ESRF), Ministry of Finance, Mzumbe University, Natural Resource Governance Institute (NRGI), National Bureau of Statistics, President's Office-Regional Administration and Local Government (PO-RALG), REPOA, Tanzania Chamber of Commerce, Industry and Agriculture (TCCIA), Tanzania Private Sector Foundation (TPSF), Tanzania Revenue Authority (TRA), University of Dar es Salaam, University of Zanzibar, the World Bank, Zanzibar National Chamber of Commerce (ZNCC), and Zanzibar Revenue Authority (ZRA).

In other African countries, Norway, Europe and the USA our main partners are based at the African Tax Institute (ATI), Catholic University of Angola (UCAN), Danish Institute for International Studies (DIIS), Makerere University, Norwegian Institute of Foreign Affairs (NUPI), Norwegian School of Economics (NHH), Norwegian Tax Administration (NTA), Tax Justice Norway (TJN), University of Bergen, Univ. of Gothenburg, Univ. of Hohenheim, and Aarhus University.

3. Ongoing research projects in Tanzania

Currently, the *Tax and Public Finance Group* at CMI is engaged in four substantial research projects on taxation in Tanzania funded by the [Research Council of Norway](#) (RCN). In addition come several other projects that partly cover Tanzania. Overviews of the projects can be accessed here: <https://www.cmi.no/topics/public-finance-management#projects>. Brief presentations of each project follow below.

3.1 The role of trust and norms in tax compliance in Tanzania (2021-2025)

People: Odd-Helge Fjeldstad (co-PI), Ahmed Saadat (co-PI), Morten Bøås, Priva Clemence, Adrien Dautheville (PhD-student), Nadja Dwenger, Saumu Haji, Trond Hjørungdal, Cornel Jahari, Olav Lundstøl, Lucas Katera, Ali Maftaha, Emmanuel Masalu, Salum Said Mwaju, Mahmoud Mussa, Samwel Nassary (pre-PhD student), Ingrid Hoem Sjursen, Vincent Somville, Khzaymat Suleiman, Jasmin Vietz (PhD-student), and Victoria Wagner-Larsen.

Partners: Institute of Tax Administration (ITA/TRA), REPOA, Norwegian Institute of International Affairs (NUPI), Norwegian Tax Administration (NTA), Norwegian Embassy in Dar es Salaam, and Zanzibar Revenue Authority (ZRB).

Funder: Research Council of Norway

Amount: NOK 10 mill.

3.2 Successful advances in fiscal architecture (2021-2025)

People: Ingrid Hoem Sjursen (co-PI), Ahmed Saadat (co-PI), Adrien Dautheville (PhD-student), Nadja Dwenger, Odd-Helge Fjeldstad, Cornel Jahari, Lucas Katera, Salum Said Mwaju, Samwel Nassary (pre-PhD student), Vincent Somville, Khuzaymat Suleiman, Jasmin Vietz (PhD-student).

Partners: FAIR at the Norwegian School of Economics, REPOA (Tanzania), Institute of Tax Administration/TRA (Tanzania), and Zanzibar Revenue Authority.

Funder: Research Council of Norway.

Amount: NOK 12 mill.

3.3 Strengthening fragile states through taxation (2021-2024)

People: Morten Bøås (PI), Abdoul W. Cissé, Odd-Helge Fjeldstad, Viljar Haavik (PhD-student), Alessio Iocchi, Lusekelo Kasongwa, Joseph Kiria, Kari Osland and James S. Shilue.

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.

Partners: NUPI (project manager), CMI, ARGA (Senegal), Mzumbe University (Tanzania), and the Platform for Dialogue and Peace (Liberia).

Funder: Research Council of Norway

Amount: NOK 11 mill.

3.4 Tax compliance, VAT revenues and business development in Tanzania (2019-2024)

People: Odd-Helge Fjeldstad (co-PI), Ephraim Mdee (co-PI), Kanuda Buluba, George Hellar, Nyangee Lugoe, Mercy C. Macha, Osama Moeed Nawab (PhD-student), Ingrid Hoem Sjursen, and Vincent Somville

Partners: Tanzania Revenue Authority and FAIR/NHH.

Funder: Research Council of Norway

Amount: NOK 5.9 mill.



Discussing areas in need for further research and how tax research more effectively can inform politics. Zanzibar tax-conference, 27-28 Nov. 2023



Field visit to Tegeta, Dar es Salaam; pilot site for the project “Tax compliance, VAT revenues and business development in Tanzania” (TaCoTa), 19 October 2021

4. Completed projects (1993-2020)

4.1 Implications of the COVID-19 pandemic for revenue generation in African countries (2020)

People: Ole Therkildsen (PI) and Odd-Helge Fjeldstad

Partners: Danish Institute for International Studies (DIIS) and CMI

Funder: Danida

Amount: DKK 240,000

4.2 Tax in fragile states (2017-2018)

People: Odd-Helge Fjeldstad (PI), Morten Bøås, Julie Brun Bjørkheim and Frida Margrethe Kvamme

Partners: CMI and NUPI

Funder: Norwegian Ministry of Foreign Affairs

Amount: NOK 200,000

4.3 Tax evasion: a review of the literature (2017)

People: Odd-Helge Fjeldstad (PI), Vegard Kolnes and Espen Stokke

Partners: CMI and the World Bank

Funder: World Bank

Amount: USD 33,900

4.4 Experiences with Electronic Fiscal Devices (EFDs) in Tanzania (2017-2018)

People: Odd-Helge Fjeldstad (co-PI), Ephraim Mdee (co-PI), Cecilia Kagoma, Ingrid Hoem Sjursen and Vincent Somville

Partners: CMI and Tanzania Revenue Authority

Funder: Norwegian Embassy in Tanzania

Amount: NOK 405,000

4.5 Tax compliance and public services in Tanzania (2016-2018)

People: Odd-Helge Fjeldstad (PI), Ephraim Mdee, Cecilia Kagoma, Ingrid Hoem Sjursen and Vincent Somville

Partners: CMI and Tanzania Revenue Authority

Funder: International Centre for Tax and Development (ICTD)

Amount: GBP 45,600

4.6 Taxing the urban boom in Tanzania: Interests, incentives and real estate in Dar es Salaam and Mtwara (2016-2018)

People: Odd-Helge Fjeldstad (PI), Merima Ali and Lucas Katera

Partners: CMI and REPOA

Funder: Norwegian Embassy in Tanzania

Amount: NOK 1.6 million

4.7 Taxation, Institutions and Participation (TIP): The dynamics of capital flows from Angola, Tanzania and Zambia (2014-2018)

People: Odd-Helge Fjeldstad (PI), Caleb Fundanga, Ivar Kolstad, Prosper Ngowi, Ricardo Soares de Oliveira, Lise Rakner, Alves da Rocha, and Arne Wiig

Partners: CMI, Mzumbe University (Tanzania), CEIC at the Catholic University of Angola, Institute for Finance and Economics (Zambia), Oxford University (UK), University of Bergen (Norway) and CMI

Funder: Research Council of Norway

Amount: NOK 15 million

4.8 Tanzania as a future petro-state: prospects and challenges (2014-2019)

People: Odd-Helge Fjeldstad (co-PI), Blandina Kilama (co-PI), James Andilile, Kendra Dupuy, Jan Isaksen, Cornel Jahari, Lucas Katera, Abel Kinyondo, Siri Lange, Donald Mmari, Fred Matola, Lulu Olan'g, Ragnar Torvik, and Espen Villanger

Partners: CMI, REPOA and National Bureau of Statistics (Tanzania)

Funder: Norwegian Embassy in Tanzania

Amount: NOK 30 million

4.9 The tax systems in Mozambique, Tanzania and Zambia (2010-2012)

People: Odd-Helge Fjeldstad (PI) and Kari Heggstad

Partners: CMI and Norad

Funder: Norad

Amount: NOK 2.2 million

4.10 Peoples' views of taxation in Africa (2011-2014)

People: Odd-Helge Fjeldstad (PI), Collette Schulz-Herzenberg and Ingrid Hoem Sjursen

Partners: CMI and Institute for Security Studies (South Africa)

Funder: International Centre for Tax and Development (ICTD)

Amount: GBP 69,000

4.11 Local government taxation and tax administration in Africa (2011-2014)

People: Odd-Helge Fjeldstad (PI), Jean-Francois Brun, Gérard Chambas and Kari Heggstad

Partners: CMI and CERDI, University of Auvergne (France)

Funder: International Centre for Tax and Development (ICTD)

Amount: GBP 50,000

4.12 The political economy of property tax collection in Tanzania (2011-2012)

People: Odd-Helge Fjeldstad (PI), Lucas Katera and Mujtaba Piracha

Partners: CMI, REPOA and ICTD

Funder: International Centre for Tax and Development (ICTD)

4.13 Political-economy analysis of procurement reform and capacity building (2010)

People: Odd-Helge Fjeldstad (PI), Mona Frøystad and Kari Heggstad

Partners: CMI and WBI

Funder: World Bank Institute

Amount: USD 49,000

4.14 The role of banks in capital flight from Africa (2009-2010)

People: Odd-Helge Fjeldstad (PI) and Kari Heggstad

Partners: CMI and Norad

Funder: Norad

Amount: NOK 120,000

4.15 Violence, poverty and police corruption (2007-2011)

People: Jens Chr. Andvig (PI), Omar Azfar, Odd-Helge Fjeldstad, and Per Botolf Maurseth

Partners: CMI and NUPI

Funder: Research Council of Norway

Amount: NOK 4 million

4.16 The World Bank's support for public sector reform (2007-2008)

People: Steven Webb (PI), Milka Casanegra (tax adm.), Corky de Asis, Tim De Vaan, Anne Evans (civil service and adm. reforms), Odd-Helge Fjeldstad (anti-corruption), Ilka Funke (assistant team leader), Gita Gopal, Ina Hoxha, Keith Kranker (database and statistical analysis), Rajiv Joseph Tharian, Gemi Thomas, Sofia Valencia, Richard Webb (history), and Clay Wescott (public financial management).

Partners: CMI, the Independent Evaluation Group (IEG), and World Bank consultants

Funder: World Bank

4.17 Impacts of the tax systems in Africa on investments and growth (2006-2007)

People: Richard Stern (PI), Odd-Helge Fjeldstad, and FIAS consultants

Partners: CMI and Foreign Investment Advisory Service (FIAS)

Funder: International Finance Corporation (IFC), and the UK's Department for International Development (DFID)

4.18 Local government reform in Tanzania - phase 2 (2005-2010)

People: Odd-Helge Fjeldstad (co-PI), Joseph Semboja (co-PI), Erasto Ngalewa, Amon Chaligha, Alf Morten Jerve, Lucas Katera, Siri Lange, Joanita Magongo, and Jamal Msami

Partners: CMI, REPOA and the National Local Government Reform Team

Funder: Norwegian Embassy in Tanzania

Amount: NOK 5 million

4.19 Local government reform in Tanzania - phase 1 (2002-2005)

People: Einar Braathen (co-PI), Amon Chaligha (co-PI), Odd-Helge Fjeldstad (co-PI), Tor Halvorsen, Alf Morten Jerve, Terje Kleven, Siri Lange, Knut Nygaard, Erasto Ngalewa, and Joseph Semboja

Partners: CMI, NIBR, REPOA and the National Local Government Reform Team

Funder: Norwegian Embassy in Tanzania

Amount: NOK 5 million

4.20 Taxation, aid and democracy. The evolution of tax systems in Namibia, Tanzania and Uganda (1999-2004)

People: Odd-Helge Fjeldstad (co-PI), Ole Therkildsen (co-PI), Christine Anena, Caiphas Chekwoti, Dirk Hansohm, Francis Luoga, Deo Moshi, Adam Mugume, Erasto Ngalewa, Lise Rakner, Klaus Schade, Joseph Semboja, and Bertil Tungodden

Partners: CMI, CDR/DIIS, Makerere University, NEPRU, NHH, REPOA, Uganda Debt Network, University of Bergen

Funder: Research Council of Norway and Danida

Amount: NOK 6.1 million

4.21 Tax evasion and corruption in developing countries: A study of the revenue authorities in Tanzania and Uganda (2002-2003)

People: Odd-Helge Fjeldstad (PI), Joseph Semboja, Ole Therkildsen and Bertil Tungodden

Partners: CMI, CDR/DIIS, Makerere University, NHH and REPOA

Funder: Norad

4.22 Research on corruption: A policy oriented survey (2000)

People: Jens Chr. Andvig (co-PI), Odd-Helge Fjeldstad (co-PI), Inge Amundsen, Tone Sissener and Tina Søreide

Partners: CMI and NUPI

Funder: Norad

4.23 Tax evasion and fiscal corruption in developing countries. A study of the local government tax administration in Tanzania (1996-1999)

People: Odd-Helge Fjeldstad (PI), Erasto Ngalewa, and Joseph Semboja

Partners: CMI and REPOA

Funder: Research Council of Norway

Amount: NOK 3.2 million

4.24 MACMOD & TAXMOD: Macroeconomic modelling (1993-2002)

People: Jan Isaksen (co-PI), Laston Msongole (co-PI, NPC), Odd-Helge Fjeldstad, Per Granberg, Hildegunn Nordås, and members of the National Macro Economic Modelling Group of Tanzania: W. Mariki (NPC), J. Msaki (NPC), A.A. Tunj (BoT), B.J. Mbanjo (BoT), R.M. Khijjah (MoF), B.A. Shallanda (MoF), A.M. Manyama (MoF), P.M. Mponzi (MoF), M.N. Oyuke (NBS), B.A. Masuka (NBS), U. Hussain (TRA), and C. Kangoye (TRA). For further details on the initial phases of model, see [here](#).

Partners: CMI and National Macro-Economic Modelling Group (BoT, Min. of Finance, NBS, NPC, and TRA)

Funder: Norad and the Norwegian Embassy in Tanzania

5. Publications on taxation and fiscal reforms

In this overview, we have categorized the publications into books, peer reviewed articles and book chapters, reports and working papers, and shorter articles and blog texts. In each category, the research outputs are listed under the following thematical areas: (1) Tax policy and administrative reforms; (2) Tax compliance; (3) Tax evasion and fiscal corruption; (4) Local government taxation and fiscal decentralization; (5) Natural resource taxation; and (6) Pre-colonial and colonial legacies of taxation.

5.1 Books

The first book listed below is fully dedicated to Tanzania, while the other three volumes include chapters or sections that cover taxation in Tanzania.

1. Odd-Helge Fjeldstad, Donald Mmari and Kendra Dupuy (Eds., 2019). [*Governing petroleum resources: Prospects and challenges for Tanzania*](#). Dar es Salaam: Jamana Printers Limited. ISBN 978-82-8062-740-7. [TAN 13/0045]
2. Mick Moore, Wilson Prichard and Odd-Helge Fjeldstad (2018). *Taxing Africa: Coercion, reform and development*. African Arguments Book Series, Zed Books. London/New York. <http://press.uchicago.edu/ucp/books/book/distributed/T/bo28633229.html>
3. Odd-Helge Fjeldstad, Sigrid Klæboe Jacobsen, Peter Ringstad and Honest Prosper Ngowi (Eds., 2017) [*Lifting the veil of secrecy: Perspectives on international taxation and capital flight from Africa*](#). Chr. Michelsen Institute. Bergen.
4. Deborah Braütigam, Odd-Helge Fjeldstad and Mick Moore (2008). [*Taxation and state building in developing countries: capacity and consent*](#). Cambridge University Press. Cambridge.

5.2 Articles and book chapters

5.2.1 Tax policy and administrative reforms

1. 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, Marianne Ulriksen and Ane Bak, Eds. [The Politics of Revenue Bargaining in Africa: Triggers, Processes, and Outcomes](#). Oxford University Press ([Open Access](#)).
2. Odd-Helge Fjeldstad and Mick Moore (2016). Revenue authorities and public authority in sub-Saharan Africa. Chapter 31 (pp. 351-368 in Volume II "The African state: The struggle to control people and space") in Nic Cheeseman, Ed. *African Politics. Critical Concepts in Political Science*. Abingdon/New York: Routledge.
3. Odd-Helge Fjeldstad and Mick Moore (2015). [Tax reform and state building in a globalized world](#). Chapter 20 (Volume II, Part V "The Politics of Tax Reform") in James Alm and Jorge Martinez-Vazquez, Eds. *The International Library of Critical Writings in Economics series*. Cheltenham, UK/Northampton MA, USA: Edward Elgar Publisher.
4. Odd-Helge Fjeldstad (2014). [Tax and development: Donor support to strengthen tax systems in developing countries](#). *Public Administration and Development*, Vol. 34, No. 3, pp. 181-192.
5. Odd-Helge Fjeldstad and Mick Moore (2009). [Revenue authorities and public authority in Sub-Saharan Africa](#). *The Journal of Modern African Studies*, Vol. 47, No. 1-2009, pp. 1-18.
6. Odd-Helge Fjeldstad and Mick Moore (2008). [Tax reform and state building in a globalized world](#). Chapter 10 (pp. 235-260) in Deborah Braütigam, Odd-Helge Fjeldstad and Mick Moore, Eds. *Taxation and state building in developing countries*. Cambridge: Cambridge University Press.
7. Lise Rakner and Siri Gloppen (2002). [Accountability through tax reform. Reflections from Sub-Saharan Africa](#). *IDS Bulletin*, Vol. 33, No. 3, pp. 30-40.
8. Lise Rakner (2001). Skattepolitikk i Tanzania på 1900-tallet: Samspillet mellom staten, interessegrupper og bistandsaktørene. [Tax policy in Tanzania in the 1900s: The interaction between the state, interest groups and aid actors]. *Den Ny Verden*, Vol. 34, No. 3, pp. 79-93.

5.2.2 Tax compliance

9. Odd-Helge Fjeldstad and Ingrid Hoem Sjørnsen (2023/24). [The role of trust and trust in tax compliance in Africa](#). Chapter 4, Spotlight 4.4 (pp. 135-141) in *Human Development Report 2023-2024*. New York: UNDP.
10. Ivar Kolstad, Arne Wiig and Odd-Helge Fjeldstad (2021). [Citizens' preferences for taxation of internationally mobile corporations: Evidence from Tanzania](#). *Review of Development Economics*, Vol. 25, No. 2, pp. 548-562. DOI: 10.1111/rode.12745
11. Ivar Kolstad, Arne Wiig and Odd-Helge Fjeldstad (2020). [Does an economics education produce technocratic paternalists? Experimental evidence from Tanzania](#). *Journal of Development Studies*, Vol. 56, No. 8, pp. 1508–1522.
12. Odd-Helge Fjeldstad, Cecilia Kagoma, Ephraim Mdee, Ingrid Hoem Sjørnsen, Vincent Somville (2020). [The customer is king: Evidence on VAT compliance in Tanzania](#). *World Development*, Vol. 128 (open access). <https://doi.org/10.1016/j.worlddev.2019.104841>

13. Merima Ali, Odd-Helge Fjeldstad and Ingrid Hoem Sjørnsen (2014). [To pay or not to pay? Citizens' attitudes towards taxation in Kenya, Tanzania, Uganda and South Africa.](#) *World Development*, Vol. 64, pp. 828-42.
14. Odd-Helge Fjeldstad and Joseph Semboja (2001). [Why people pay taxes. The case of the development levy in Tanzania.](#) *World Development*, Vol. 29, No. 12-2001, pp. 2059-2074.
15. Odd-Helge Fjeldstad (2000). Why people pay tax. A study of tax compliance in Tanzania [Norw. title: "[Hvorfor folk betaler skatt. En studie av skatteadferd i kommuner i Tanzania.](#)"]. *Den Ny Verden*, Vol. 33, No. 4-2000, pp. 45-61, Copenhagen.

5.2.3 Tax evasion and fiscal corruption

16. 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.
17. Odd-Helge Fjeldstad, Ernani C. Filho and Gael Raballand (2020). Corruption in customs: How can it be tackled? Chapter 4 (pp. 122-134) in World Bank (2020). [Enhancing Government Effectiveness and Transparency: The Fight Against Corruption.](#) World Bank.
18. Ivar Kolstad and Arne Wiig (2019). [How does information about elite tax evasion affect political participation: Experimental evidence from Tanzania.](#) *The Journal of Development Studies*, Vol. 55, No. 4, pp. 509-526. <https://doi.org/10.1080/00220388.2018.1448067> [233889]
19. Odd-Helge Fjeldstad, and Kari Heggstad (2014). [Capital flight from Africa – with a little help from the banks.](#) Chapter 3 (pp. 49-92) in Alves da Rocha, Regina Santos and Vibeke Skauerud, Eds. (2014). *Fuga de Capitais e a Política de Desenvolvimento a Favor do Mais Pobres em Angola* [*Capital Flight and Pro-Poor Development Policy in Angola*]. Luanda: CEIC/NCA.
20. Odd-Helge Fjeldstad (2009). [Vers plus d'éthique dans les douanes en Afrique subsaharienne](#) [[The pursuit of integrity in customs: Experiences from sub-Saharan Africa.](#)']. *Afrique Contemporaine*, Vol. 230, No. 2, pp. 33-54, 2009
21. Odd-Helge Fjeldstad and Bertil Tungodden (2003). [Fiscal corruption: A vice or a virtue?](#) *World Development*, Vol. 31, No. 8-2003, pp. 1459-1467.
22. Odd-Helge Fjeldstad and Bertil Tungodden (2003). ['Fiscal corruption: A vice or a virtue' - A reply.](#) *World Development*, Vol. 31, No. 8-2003, pp. 1473-1475.
23. Odd-Helge Fjeldstad (2003). [Fighting fiscal corruption: Lessons from the Tanzania Revenue Authority.](#) *Public Administration and Development*, Vol. 23, No. 2-2003, pp. 165-175.
24. Odd-Helge Fjeldstad and Bertil Tungodden (2001). Tax evasion and corruption in Tanzania. A study of the Tanzania Revenue Authority [Norw. title: "[Skatteunndragelse og korrupsjon i Tanzania. En studie av Tanzania Revenue Authority](#)"]. *Den Ny Verden*, Vol. 34, No. 3-2001, pp. 55-78, Copenhagen.

5.2.4 Local government taxation and fiscal decentralization

25. Odd-Helge Fjeldstad, Merima Ali and Lucas Katera (2019). [Policy implementation under stress: Central-local government relations in property tax administration in Tanzania.](#) *Journal of Financial Management of Property and Construction*, Vol. 26, No. 2, pp. 129-147. <https://doi.org/10.1108/JFMPC-10-2018-0057>

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32. Odd-Helge Fjeldstad, Erasto Ngalewa and Lucas Katera (2008). [Outsourcing revenue collection: Experiences from local government authorities in Tanzania](#). *REPOA Brief* 10-2008 (March). Dar es Salaam: REPOA.
33. Odd-Helge Fjeldstad (2007). Die steuerbasis verbreitern ['Broadening the tax base']. *E+Z Entwicklung und Zusammenarbeit [Development and Cooperation]*. *Internationale Zeitschrift*, 48 Jahrgang [Vol. 48], Nr. 5-2007 (pp. 202-204).
34. Odd-Helge Fjeldstad, Einar Braathen and Amon Chaligha (2007). [Overloaded planning systems, limited fiscal autonomy, but some improvements in service delivery: Lessons from the local government reform in Tanzania \(2002-2005\)](#). *CMI Brief* Vol. 6, No. 1 (January 2007). Bergen: Chr. Michelsen Institute.
35. Odd-Helge Fjeldstad, Einar Braathen and Amon Chaligha (2006). [Local government reform in Tanzania 2002 - 2005: Summary of research findings on governance, finance and service delivery](#). *REPOA Brief* No. 6 (October 2006). Dar es Salaam: REPOA.
36. Odd-Helge Fjeldstad (2005). [Revenue administration and corruption: What works?](#) *CMI Brief* Vol.4, No. 3, Bergen: Chr. Michelsen Institute (November 2005).
37. Odd-Helge Fjeldstad (2005). New challenges face local government revenue. Feature article published in *Daily News*, Dar es Salaam, Tanzania (23 August 2005).
38. Odd-Helge Fjeldstad (2005). Citizens negative on Tanzania's local govt taxation practice. Feature article published in *Daily News*, Dar es Salaam, Tanzania (16 August 2005).
39. Odd-Helge Fjeldstad (2004). [Trust in public finance: Citizens' views on taxation by local authorities in Tanzania](#). *Project Brief* No. 12 (2004). Formative Process Research on the Local Government Reform in Tanzania. Dar es Salaam: REPOA, NUPI and CMI.
40. Odd-Helge Fjeldstad (2004). [Citizens' access to information on local government finances](#). *Project Brief* No. 7 (2004). Formative Process Research on the Local Government Reform in Tanzania. Dar es Salaam: REPOA, NUPI and CMI.

41. Odd-Helge Fjeldstad and Knut Nygaard (2004). [Low awareness amongst citizens of local government reforms](#). *Project Brief* No. 6. Formative Process Research on the Local Government Reform in Tanzania. Dar es Salaam: REPOA, NUPI and CMI.
42. Siri Lange (2003). [Councillors and community leaders – Partnership or conflict of interest?](#) Lessons from the Sustainable Mwanza Project. *Project Brief* No. 3 (2003). Formative Process Research on the Local Government Reform in Tanzania. REPOA, NUPI and CMI.
43. Odd-Helge Fjeldstad (2003). [New challenges for local government revenue enhancement](#). *Project Brief* No. 2 (2003). Formative Process Research on the Local Government Reform in Tanzania. Dar es Salaam: REPOA, NUPI and CMI.
44. Odd-Helge Fjeldstad, Amon Chaligha and Einar Braathen (2003). [Formative process research on the local government reform in Tanzania. About the project](#). *Project Brief* No. 1 (2003). Formative Process Research on the Local Government Reform in Tanzania. REPOA, NUPI and CMI. Dar es Salaam: REPOA, NUPI and CMI
45. Odd-Helge Fjeldstad (2001). Who levies what taxes? In Alta Folscher & Joachim Wehner (eds.) *Budget Watch* (September 2001), pp. 4-5. Cape Town: Institute for Democracy in South Africa.
46. Odd-Helge Fjeldstad (2001). [Donors turn blind eye to extortion in tax collection in Africa](#). *Development Today* Vol. XI, No. 8 (May 14 2001).
47. Odd-Helge Fjeldstad (2001). Why taxes matter for development. Feature article published in *Republikein*, Windhoek, Namibia (15 November 2001).
48. Odd-Helge Fjeldstad (1999). [Combating corruption: A transparency index for donors?](#) *Development Today*, Vol. IX, No. 6 (23 April 1999).

6 Master's students (recent)

1. **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*. Supervisors: Ingrid Hoem Sjursen and Vincent Somville. Norwegian School of Economics (submitted June 2023; marked for an A in August 2023).
2. **Magori Cosmas Magori (2017).** Critical review and analysis of policies and legislations relating to fiscal incentives for offshore gas exploration and exploitation in Tanzania. MPhil thesis. Department of Economics, Faculty of Economic & Management Sciences, University of Pretoria. Supervisor: Odd-Helge Fjeldstad

7 PhD-students (recent)

1. **Adrien Dautheville:** PhD-student, FAIR-Norwegian School of Economics (NHH). Recruited to the project “Successful Advances in Fiscal Architecture (SAFARI): Evidence from a new tax in Zanzibar (2021-25)”. Supervisors: Vincent Somville and Nadja Dwenger.

2. **Osama Moeed Nawab:** PhD-student, FAIR-Norwegian School of Economics (NHH). Recruited to the project “Tax compliance, VAT revenues and business development (TaCoTa) (2019-2024)”. Supervisors: Kjetil Bjorvatn and Vincent Somville.
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.
4. **Till Hartmann (2021):** PhD, Hertie School, University of Governance, Berlin. Thesis: *Corruption as a development policy issue: Tracing the formulation and implementation of theories of change.* Supervisors: Alina Mungiu-Pippidi (Hertie School, Berlin), Heather Marquette (Univ. of Birmingham) and Odd-Helge Fjeldstad (CMI). PhD-defence: 1 July 2021 with the grade of *Magna Cum Laude* for both the written thesis and oral defense.
5. **Olav Lundstøl (2021):** PhD, African Tax Institute, University of Pretoria). Thesis: *Essays on the economics of mining revenue in Tanzania and Zambia.* Supervisors: Odd-Helge Fjeldstad (CMI) and Riel Franzsen (Univ. of Pretoria). Graduation ceremony 14 Sept. 2021.
6. **Ingrid Hoem Sjursen (2018).** PhD, FAIR-Norwegian School of Economics (NHH). Thesis: *Essays on behavioral development economics.* Supervisors: Bertil Tungodden, Jonas Hjort and Nadja Dwenger. PhD-defence: 5 June 2018.

8 Lectures and presentations at seminars and workshops (2019-2023)

Members of the *Tax and Public Finance Group* at CMI 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? [“What do we know about tax compliance in Africa?”]**. Presentation at staff seminar on taxation and reforms in Africa, Norwegian Tax Administration, Oslo, 13 December 2023.
2. Ingrid Hoem Sjursen (2023). **Dialogforum for Norges nye Afrika-strategi [«Dialogue Forum for Norway’s new Africa-strategy»]**. **Tredje rundebord: Fattigdom og økonomisk utvikling - implikasjoner for en ny norsk Afrika-strategi.** NUPI, Oslo, 8 December 2023.
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.
4. 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.
5. Kanuda Buluba and 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.
 6. 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.
 7. 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.
 8. 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.
 9. 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.
 10. Jasmin Vietz (2023). **What is fair? Experimental evidence on fair equality vs. fair inequality**. Economic Science Association World Meeting, Lyon, 26-29 June 2023.
 11. Jasmin Vietz (2023) **Leveraging religious leaders to increase voluntary tax compliance: Experimental evidence from Tanzania**. Research seminar for Public Economists, Munich, 14 June 2023.
 12. 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>
 13. 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.
 14. 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.
 15. 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.
 16. 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.
 17. 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.

18. 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’. Zanzibar, 6 February 2023.
19. 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.
20. 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.
21. Ingrid Hoem Sjursen and 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.
22. 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.
23. Odd-Helge Fjeldstad and Ingrid Hoem Sjursen (2021). **Tax compliance in Tanzania: The role of trust and norms.** Presentation at the *Start-up Workshop for the Collaborative Research and Capacity Development Project*, Zanzibar, 29 November 2021
24. Odd-Helge Fjeldstad (2021). **Strategic collaborations in research, capacity building, and policy support.** Presentation (online) at *REPOA’s 25th Anniversary Research Workshop*, with representatives from the Government of Tanzania, Parliamentarians, Embassies, think tanks and academia in Tanzania and abroad. Dar es Salaam & Online, 10 November 2021
25. Ingrid Hoem Sjursen (2021). **Taxation and development.** Guest lecture at *Development Economics Master Course* at the Norwegian School of Economics (NHH). Bergen, 1. November 2021
26. Odd-Helge Fjeldstad (2021). **Taxation and state-building.** Lecture at MPhil course on *Tax and Development*, Module on “*The importance of taxation in developing countries – with a focus on Africa*”. African Tax Institute, Faculty of Economic and Management Sciences, University of Pretoria, South Africa. 21-24 September 2021.
27. Odd-Helge Fjeldstad (2021). **Tax systems in Africa Tax: Empirical patterns.** Lecture at MPhil course on *Tax and Development*, Module on “*The importance of taxation in developing countries – with a focus on Africa*”. African Tax Institute, University of Pretoria, 21-24 September 2021.
28. Odd-Helge Fjeldstad (2021). **Tax and the SDGs 2030.** Lecture at MPhil course on *Tax and Development*, Module on “*The importance of taxation in developing countries – with a focus on Africa*”. African Tax Institute, University of Pretoria, South Africa. 21-24 September 2021.

29. Odd-Helge Fjeldstad (2021). **Is Africa a victim of global forces? Tax havens, MNCs and the rich.** Lecture at MPhil course on *Tax and Development*, Module on “*The importance of taxation in developing countries – with a focus on Africa*”. African Tax Institute, University of Pretoria, South Africa. 21-24 September 2021.
30. Odd-Helge Fjeldstad (2021). **How can African countries increase tax revenues?** Lecture at MPhil course on *Tax and Development*, Module on “*The importance of taxation in developing countries – with a focus on Africa*”. African Tax Institute, University of Pretoria, South Africa. 21-24 September 2021.
31. Odd-Helge Fjeldstad (2021). **Why local government taxation is important in a state-building perspective.** Lecture at MPhil course on *Tax and Development*, Module on “*The importance of taxation in developing countries – with a focus on Africa*”. African Tax Institute, University of Pretoria, South Africa. 21-24 September 2021.
32. Odd-Helge Fjeldstad (2021). **Pre-colonial and colonial legacies on contemporary taxation.** Lecture at MPhil course on *Tax and Development*, Module on “*Difficulties that developing countries experience in raising domestic revenue - with a focus on Africa*”. African Tax Institute, University of Pretoria, South Africa. 21-24 September 2021.
33. Odd-Helge Fjeldstad (2021). **Fiscal corruption.** Lecture at MPhil course on *Tax and Development*, Module on “*Difficulties that developing countries experience in raising domestic revenue - with a focus on Africa*”. African Tax Institute, University of Pretoria, South Africa. 21-24 September 2021.
34. Odd-Helge Fjeldstad (2021). **Lobbying and the shaping of tax policies.** Lecture at MPhil course on *Tax and Development*, Module on “*Difficulties that developing countries experience in raising domestic revenue - with a focus on Africa*”. African Tax Institute, University of Pretoria, South Africa. 21-24 September 2021.
35. Odd-Helge Fjeldstad (2021). **Addressing VAT non-compliance: Experiences with EFDs in Africa.** Lecture at MPhil course on *Tax and Development*, Module on “*Difficulties that developing countries experience in raising domestic revenue - with a focus on Africa*”. African Tax Institute, University of Pretoria, South Africa. 21-24 September 2021.
36. Odd-Helge Fjeldstad (2021). **Effects of COVID-19 on taxation in Africa.** Lecture at MPhil course on *Tax and Development*, Module on “*Difficulties that developing countries experience in raising domestic revenue - with a focus on Africa*”. African Tax Institute, University of Pretoria, South Africa. 21-24 September 2021.
37. Odd-Helge Fjeldstad (2021). **Tax compliance, VAT revenues and business development.** Presentation at tax workshop with participants from CMI and the Tanzania Revenue Authority on the TaCoTa-project. Dar es Salaam, 20 October 2021.
38. Odd-Helge Fjeldstad (2021). **Taxpayer rights, human rights: Issues for developing countries. 6th International Conference on Taxpayer Rights.** Fjeldstad participated as invited panelist in the panel “*Taxation as a Means to Achieving Sustainable Development Goals in Africa and Other Developing Countries.*” Organized by Center for Taxpayer Rights, African Tax Institute and International Bureau of Fiscal Documentation. 6 October 2021. <https://www.taxpayer-rights.org>
39. Odd-Helge Fjeldstad (2021). **Long-term effects of the COVID-19 pandemic on domestic resource mobilisation in sub-Saharan Africa.** Presentation at webinar organized by the

Norwegian Institute of Foreign Affairs (NUPI) and moderated by Morten Bøås, Oslo. 9 September 2021. <https://youtu.be/to08Uge7wCA>

40. Odd-Helge Fjeldstad (2021). **Maximising the revenue potential of property taxes through digitalization.** The 6th African Tax Research Network Congress (ATRN). Co-organized by the ATRN/ATAF, Kenya School of Revenue Administration and Kenya Revenue Authority. Fjeldstad participated as invited panelist in the panel “*Unlocking the potential of property tax amidst negative impacts of COVID-19 on government revenues*”. The hybrid conference gathered 470 participants from Africa, Europe, and North America. 6 September 2021.
41. Odd-Helge Fjeldstad (2021). **Strengthening intergovernmental collaboration for effective property taxation.** Webinar organized by the African Property Tax Initiative (APTI) @ the International Centre for Tax and Development (ICTD) and the African Tax Research Network (ATRF) @ the African Tax Administration Forum (ATAF). Fjeldstad presented “Challenges and strategies for effective intergovernmental collaboration in property taxation: the case of Tanzania”. 30 June 2021. The webinar gathered about 90 representatives from academia, multi- and bilateral development agencies, officials from African ministries of finance and tax administrations.
42. Merima Ali (2021). **Fiscal states – the origins and development implications.** Three-days online workshop organized by the United Nations University UNU-Wider in Helsinki. Merima presented the paper “Pre-colonial centralization and tax compliance norm in contemporary Uganda” (co-authored with Odd-Helge Fjeldstad). 22 June 2021.
43. Odd-Helge Fjeldstad (2021). **Seminar on Tanzania and Norwegian aid.** Presentation on ‘Taxation and reforms in Tanzania’. The webinar was organized by Norad’s *Tax for Development Unit*, and included officials from Norad, the Ministry of Foreign Affairs in Oslo and the Norwegian Embassy in Dar es Salaam. 8 June 2021.
44. Odd-Helge Fjeldstad (2021). **Panel discussion on ‘Property Tax in Africa: Current Status, Challenges, and Prospects’.** Fjeldstad participated in the panel joint with Profs Riel Franzsen, Roy Bahl and William McCluskey. The panel was part of the web-conference *Property Taxation and Land Value Capture in Africa*, organized by the Lincoln Institute of Land Policy, Cambridge, MA (USA) and the African Tax Institute, Univ of Pretoria. 5-7 May 2021.
45. Odd-Helge Fjeldstad (2021). **The role of subnational domestic revenue mobilization for public service delivery.** Fjeldstad held a keynote speech entitled “*What does research say about subnational taxation and its importance for revenue and state building?*” This was the first of two webinars on sub-national taxation and development organized by The Development Partners Network on Decentralisation & Local Governance (DeLoG), the Addis Tax Initiative (ATI) and the Norwegian Agency for Development Cooperation (Norad). The webinar gathered about 170 representatives from the major bilateral and multilateral development agencies, international civil society organizations, and officials from African ministries of finance, revenue and municipal administrations. 15 April 2021.
46. Ingrid Hoem Sjursen (2021): **Lab experiments in development economics.** Guest lectures at master course in development economics (main lecturer Martina Björkman Nyqvist) at Stockholm School of Economics. March 2021.
47. Odd-Helge Fjeldstad and Ole Therkildsen (2021). **Implications of the COVID-19 pandemic for revenue collection in poor African countries.** Presentation at webinar organized by the

- Danish Ministry of Foreign Affairs for Danida-staff and ambassadors in Denmark's partner countries in Africa. 4 March 2021.
48. Odd-Helge Fjeldstad (2021). **Introduction to the tax environment: Tax compliance.** Lecture at *MPhil-seminar* (videotaped). African Tax Institute (ATI), University of Pretoria, 8 February 2021.
 49. Merima Ali (2021). **Tax compliance, culture and local institutions: The legacy of pre-colonial centralization in Uganda.** Presentation at the *Tax for Development Webinar Series*, 9 February 2021. Chr. Michelsen Institute.
 50. Odd-Helge Fjeldstad (2021). **What does research say about sub-national taxation and its importance for revenue and state-building?** Presentation at consultative stakeholder meeting on the Addis Tax Initiative. Organized by Norad's *Tax for Development* unit, 29 January 2021. The web-meeting gathered about 35 representatives from bilateral development agencies (Norway, Finland, UK, Germany), EU, OECD, the World Bank, UN Habitat, Bill & Melinda Gates Foundation, research institutions and civil society organizations.
 51. Odd-Helge Fjeldstad and Toril-Iren Pedersen (2020). **Tax for Development and the Addis Tax Initiative (ATI).** Conversation between Fjeldstad (CMI) and Pedersen (Norad), moderated by Peter Ringstad and Ingrid Hjertaker. Organized by the TaxCapDev-network and Tax Justice Network–Norway, 18 December 2020.
 52. Odd-Helge Fjeldstad (CMI) and Catherine Ngina Mutava (2020). **The Pandemic Conversations.** Dialogue and discussion between Fjeldstad (CMI) and Mutava (Strathmore University, Nairobi) on life and the economy in Kenya during the pandemic. Organized by TaxCapDev and Tax Justice Network–Norway, 9 December 2020.
 53. Ingrid Hoem Sjørnsen (2019). **Tax and accountability: Experimental evidence.** Presentation at *Faculty Seminar*, Department of Economics, University of Gothenburg, Sweden, 17 December 2019.
 54. Ingrid Hoem Sjørnsen (2019). **The customer is king: Evidence on VAT compliance in Tanzania.** Presentation at *Norwegian-German Seminar in Public Economics*, CESifo, Munich, Germany, 7 December 2019.
 55. Ingrid Hoem (2019). **The customer is king: Evidence on VAT compliance in Tanzania.** Presentation Sjørnsen at *Taxation for Inclusive Development workshop*, Nordic Africa Institute, Uppsala University, Sweden, 7 November 2019.
 56. Odd-Helge Fjeldstad (2019). **Tax for Development.** Presentation at the Annual Oslo SDG Initiative Conference *What works: Bridging research and policy on sustainable development*, Centre for Development and the Environment, University of Oslo, Oslo, 15 October 2019.
 57. Odd-Helge Fjeldstad and Ingrid Hoem Sjørnsen (2019). **Tax compliance, VAT revenues and business development in Tanzania.** Presentation of new research project at the seminar *Research Based Knowledge for Development Policy [Forskingsbasert kunnskap for utviklingspolitikk]*, organized by the Research Council of Norway, NORGLOBAL2. Oslo, 25 April 2019.
 58. Odd-Helge Fjeldstad (2019). **Electronic Fiscal Devices (EFDs): Lessons from the region and mainland Tanzania.** Presentation at *Learning event: Lessons from the use of Electronic Fiscal Devices in tax administration*. Zanzibar Revenue Board, Zanzibar, 8 April 2019.

59. Odd-Helge Fjeldstad (2019). **Taxation and tax reforms in Africa: Lessons from and for Tanzania.** Keynote lecture by Odd-Helge Fjeldstad at *Tax seminar organized by the Norwegian Embassy in Tanzania*, Dar es Salaam, 2 April 2019.
60. Ingrid Hoem Sjursen (2019). **Tax and accountability: Experimental evidence.** Presentation at the *Annual CSAE conference*, University of Oxford, Oxford, United Kingdom, 18 March 2019. **Introduction to CMI's research on "Tax compliance and fiscal corruption".** Presentation by Odd-Helge Fjeldstad at CMI's *Corruption Research Group Seminar*. Chr. Michelsen Institute, Bergen, 6 March 2019.
61. Ingrid Hoem Sjursen (2019). **The customer is king: Evidence on VAT compliance in Tanzania.** Presentation at the Annual Conference of the International Centre for Tax and Development, Kigali, Rwanda, 5 February 2019.
62. Odd-Helge Fjeldstad and Mick Moore (2019). **Taxing Africa: Coercion, reform and development.** Book launch, African Tax Institute (ATI), University of Pretoria, 1 February 2019. https://www.up.ac.za/news/post_2746555-ups-african-tax-institute-hosts-launch-of-book-focused-on-taxation-and-development-in-africa
63. Odd-Helge Fjeldstad (2019). **Skatt i Afrika [Tax in Africa].** Lecture for students and staff, Faculty of Business Administration and Social Sciences, Western Norway University of Applied Sciences (HVL), Bergen, 21 January 2019.
64. Odd-Helge Fjeldstad (2019) **Tax policy research.** Presentation at *PhD-seminar*. African Tax Institute (ATI), University of Pretoria 16 January 2019.

9 Networks, seminars and conferences (2020-2023)

9.1 The TaxCapDev network (2021-2025)

People: Morten Bøås and Andreas Lind Kroknes (NUPI); Odd-Helge Fjeldstad and Ingrid Hoem Sjursen (CMI); Sigrid K. Jacobsen/Andreas Fjeldskår, Peter Henriksen/Jonas Veland (TJN).

Partners: CMI, NUPI, TJN, African Tax Institute (South Africa), Mzumbe University (Tanzania), P4DP (Liberia), and Arga (Senegal, Mali, Niger)

Amount: NOK 6.9 mill.

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: A monthly newsletter was launched in April 2021 and had by May 2023 about 300 subscribers. The newsletters feature recent research and activities from the network members as well as from other institutions. Odd-Helge Fjeldstad and Ingrid Hoem Sjursen 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.

9.2 Nordic workshop on taxation and reforms in Africa (2022)

Funding received from the Nordic Tax Research Council for the tax conference at CMI in September 2022. Ingrid Hoem Sjørusen (PI) and Odd-Helge Fjeldstad.

The *Tax and Public Finance Group @ 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. The webinars were moderated by Odd-Helge Fjeldstad and Ingrid Hoem Sjørusen. In September 2022, the Tax Group organized the international conference “*Power and Politics – Perspectives on Taxation and State Building in Africa*” in Bergen. Approximately 100 participants from academia, tax authorities, development agencies, business associations and civil society organizations. More than 20 papers were presented by scholars from different disciplines and several panel discussions contributed to shed light on a diversity of issues such as taxation and state building in weak states, the enablers of state capture, stakeholders’ perspectives on taxation, trust and norms, and lessons from history for revenue mobilization in Africa. Prof James Robinson (Univ. of Chicago) presented the keynote paper “*Tax aversion and the social contract in Africa*”.

In 2023, CMI’s *Tax Group* initiated the *Tax for Development Seminar Series* in collaboration with the TaxCapDev-network. Six in-person seminars took place at CMI during the period February-May 2023, and were moderated by Odd-Helge Fjeldstad and Ingrid Hoem Sjørusen. 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.



Tax for Development Webinar Series

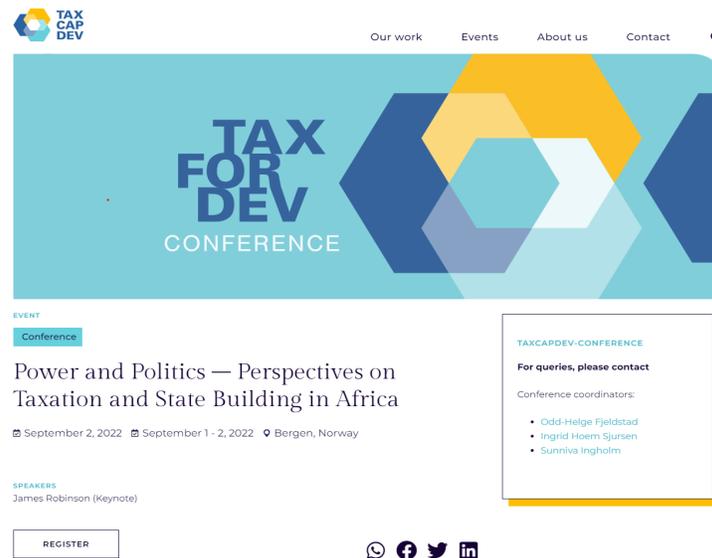
Autumn 2021



 <p>TUESDAY 7 SEPT. 15:00 – 16:00 CET Where do developing countries stand in the debate on the new rules for taxing the digital economy? With <i>Annet Wanyana Oguttu</i></p>	 <p>TUESDAY 9 NOV 15:00 – 16:00 CET <i>Tax aversion and the social contract in Africa</i>, with <i>James Robinson</i></p>
 <p>TUESDAY 28 SEPT. 15:00 – 16:00 CET Informality, consumption taxes and redistribution with <i>Lucie Gadenne</i></p>	 <p>TUESDAY 30 NOV 15:00 – 16:00 CET Tax expenditure reporting and domestic revenue mobilization in Africa, <i>Christian von Haldenwang</i> and <i>Augustin Redonda</i></p>
 <p>TUESDAY 19 OCT. 15:00 – 16:00 CET The non-democratic origins of fiscal states with <i>Per Andersson</i></p>	

9.3 International tax conferences

1. ***Perspectives on Tax Policy Reforms and Tax Compliance in Africa.*** Organized Chr. Michelsen Institute (CMI), in collaboration with the TaxCapDev-network and Zanzibar Revenue Authority. Maru Maru Hotel, Stone Town, Zanzibar, 27-28 November 2023.
2. ***Power and Politics: Perspectives on Taxation and State Building in Africa.*** Organized by CMI, in collaboration with the TaxCapDev-network. Bergen, 1-2 September 2022. Funded by the Research Council of Norway.



3. [***The New Politics of Development: Fragility, Taxation and State-building***](#)
Organized by the Norwegian Institute of Foreign Affairs (NUPI) and Chr. Michelsen Institute (CMI), in collaboration with the TaxCapDev-network. Bergen, 7-9 November 2018. Funded by the Research Council of Norway.
4. [***Lifting the Veil of Secrecy: Tax Havens, Capital Flows and Developing Countries***](#) Organized by Chr. Michelsen Institute (CMI), the Norwegian School of Economics and the TaxCapDev-network. Bergen, 21-22 November 2016.

Members of CMI's Tax Research Group have been engaged in and co-organized several cross-disciplinary seminars and capacity development workshops in Norway and Tanzania.

1. ***Training and capacity development workshop*** for the quantitative survey 'Business peoples' views of taxation in Zanzibar'. The workshop was organised by REPOA (Lucas Katera and 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.
2. ***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). Stone Town, Zanzibar, 6-7 February 2023.
3. ***Start-up workshop for the TANZAN project***, jointly organized by CMI and ZRA. Stone Town, Zanzibar, 29-30 November 2021.
4. ***Capacity development workshop on survey data collection (TaCoTa project)*** jointly organized by CMI and Tanzania Revenue Authority. From CMI: Osama Nawab and Vincent Somville. Dar es Salaam, 29-30 November 2021.
5. ***Start-up meeting for the SAFARI project*** with CMI's tax research team: Nadja Dwenger, Adrien Dautherville, Odd-Helge Fjeldstad, Ingrid Hoem Sjursen and Vincent Somville. Bergen, 22-25 November 2021.
6. ***Workshop on tax compliance and VAT revenues in Tanzania*** jointly organized by CMI and Tanzania Revenue Authority. From CMI: Odd-Helge Fjeldstad, Osama Nawab, Ingrid Hoem Sjursen, Vincent Somville. From TRA: Saada Alluy, Felix Lema, Evarist Munishi, Jackline Lutare, George Hellar, Wahabi Matengo, K.M Buluba, and Maulid Nkongolo. From the Gaming Bord of Tanzania: Petronila Kisaka. Dar es Salaam, 19-22 October 2021.





Fieldwork in Mtwara and Lindi, May 2016



Preparing for fieldwork, Dar es Salaam, March 2017





Visit to Tegeta Tax Region, Dar es Salaam, 19 October 2021



Tax workshop with Zanzibar Revenue Authority, the Norwegian Tax Administration, and Hon. Elisabeth Jacobsen - Norwegian Ambassador to Tanzania, Zanzibar 6-7 February 2022

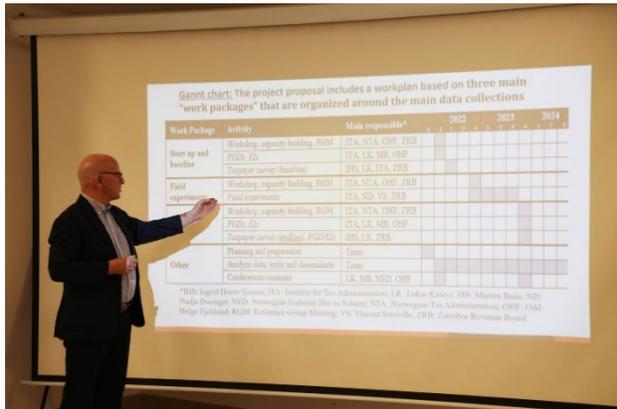
BODI YA MAPATO ZANZIBAR

ZIARA YA UKAGUZI WA MFUMO WA RISITI ZA KIELEKTRONIKI

Waziri wa Nchi, Afisi ya Rais Fedha na Mipango Mheshimiwa **Jamal Kassim Ali** akipata maelezo kuhusu mfumo wa kutolea Risiti za kielektroki (VFMS) katika duka la Saleh Decoration lililopo Miembeni mjini Zanzibar. Mfumo huo Uhasimamiwa na Bodi ya Mapato Zanzibar (ZRB)

"Tulipe Kodi Kwa Maendeleo ya Zanzibar"

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Start-up workshop for the collaborative research and capacity development project "The role of trust and norms in tax compliance in Tanzania", Zanzibar, 29-30 Nov. 2021



Tax workshop for the collaborative research and capacity development project “The role of trust and norms in tax compliance in Tanzania”, Zanzibar, 21-22 Feb. 2022



Tax workshop for the collaborative research and capacity development project “The role of trust and norms in tax compliance in Tanzania”, Zanzibar, 6-7 Feb. 2023

