List of publications

from the project

Taxation, aid and democracy:

The evolution of tax systems in Namibia, Tanzania and Uganda

Chr. Michelsen Institute

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Institute for International Studies

Bergen/Copenhagen, December 2003
Motivation and objectives of the project
Taxation, aid and democracy (TAD) are closely related in poor aid-dependent African countries. The way they tackle the issue of domestic revenue mobilisation significantly influences their potential for economic growth and democratic consolidation. This proposition is based on the reading of historical, political and economic literature, and it forms the general basis for this recently concluded research project that started in late 1999 with funding from the Research Council of Norway and DANIDA. Namibia, Tanzania and Uganda were the case countries. The research aimed to contribute to a better understanding of the evolution of tax systems in African countries (i.e., tax policies and implementation arrangements). Furthermore, it aimed to explore the constraints and options available for policy making and implementation on revenue mobilisation in light of current political, economic and administrative reforms.

The research, including methods and theoretical perspectives, was based primarily in the disciplines of economics and political science, but also involved public administration, law and economic history. By end 2002, twenty-three researchers from six countries had been engaged in the research project, although none on a full time basis and some only provided minor inputs. The project has been co-ordinated by senior researchers Odd-Helge Fjeldstad (CMI) and Ole Therkildsen (IIS-CDR).

Further information on the outline of the research project and the major areas of research, including findings and publications, can be found on the two programme web-sites:

- IIS-CDR: www.cdr.dk/resprogrammes/tax/
- CMI: www.cmi.no/research/tax/tax.htm

The CMI web-site also includes links to relevant web pages dealing with Namibia, Tanzania and Uganda, as well as Internet links to research on taxation and governance in Africa.

Publications
Table 1 summarises the written outputs of the project by June 2003. It also indicates the number of papers under preparation, including those which are in the referee process in international journals. A detailed account of publications, conference papers and work-in-progress is presented in the following sections.

<table>
<thead>
<tr>
<th>Type of publication</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Articles published or forthcoming in international journals and edited books</td>
<td>21</td>
</tr>
<tr>
<td>Articles published in journals and books in Denmark, Norway and Tanzania</td>
<td>8</td>
</tr>
<tr>
<td>Articles submitted for publication in international journals</td>
<td>5</td>
</tr>
<tr>
<td>Working papers (IIS-CDR, CMI, NEPRU)</td>
<td>12</td>
</tr>
<tr>
<td>Papers presented at international conferences, workshops and seminars</td>
<td>30</td>
</tr>
<tr>
<td>Popularised feature and debate articles in newspapers and newsletters</td>
<td>10</td>
</tr>
<tr>
<td>Papers under preparation (including working and conference papers)</td>
<td>19</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>105</strong></td>
</tr>
</tbody>
</table>
1 Articles in journals and book chapters (listed alphabetically by authors)


2 Reports, working papers and other publications


• Schade, Klaus 2001. “The Revised Budget 2001/02.” NEPRU Viewpoint No. 41


3 Papers presented at conferences, workshops and seminars


- **Fjeldstad, Odd-Helge 2001.** “Tax compliance. Theory and findings from Tanzania.” Presented at a research seminar at NEPRU, Windhoek, Namibia (October 2001).


Other forms of research dissemination


Centre for Competence – Course in "Institutional development in aid", Oslo (13 April 2000).


- Hansohm, Dirk et al. 2000/01. A series of “Press briefings” on various tax-related issues in Namibia, including the introduction of VAT, capital gains tax and taxpayer charter. Windhoek: NEPRU.


