

UNU-WIDER Research Collaboration with African Revenue Authorities



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The goals of our work

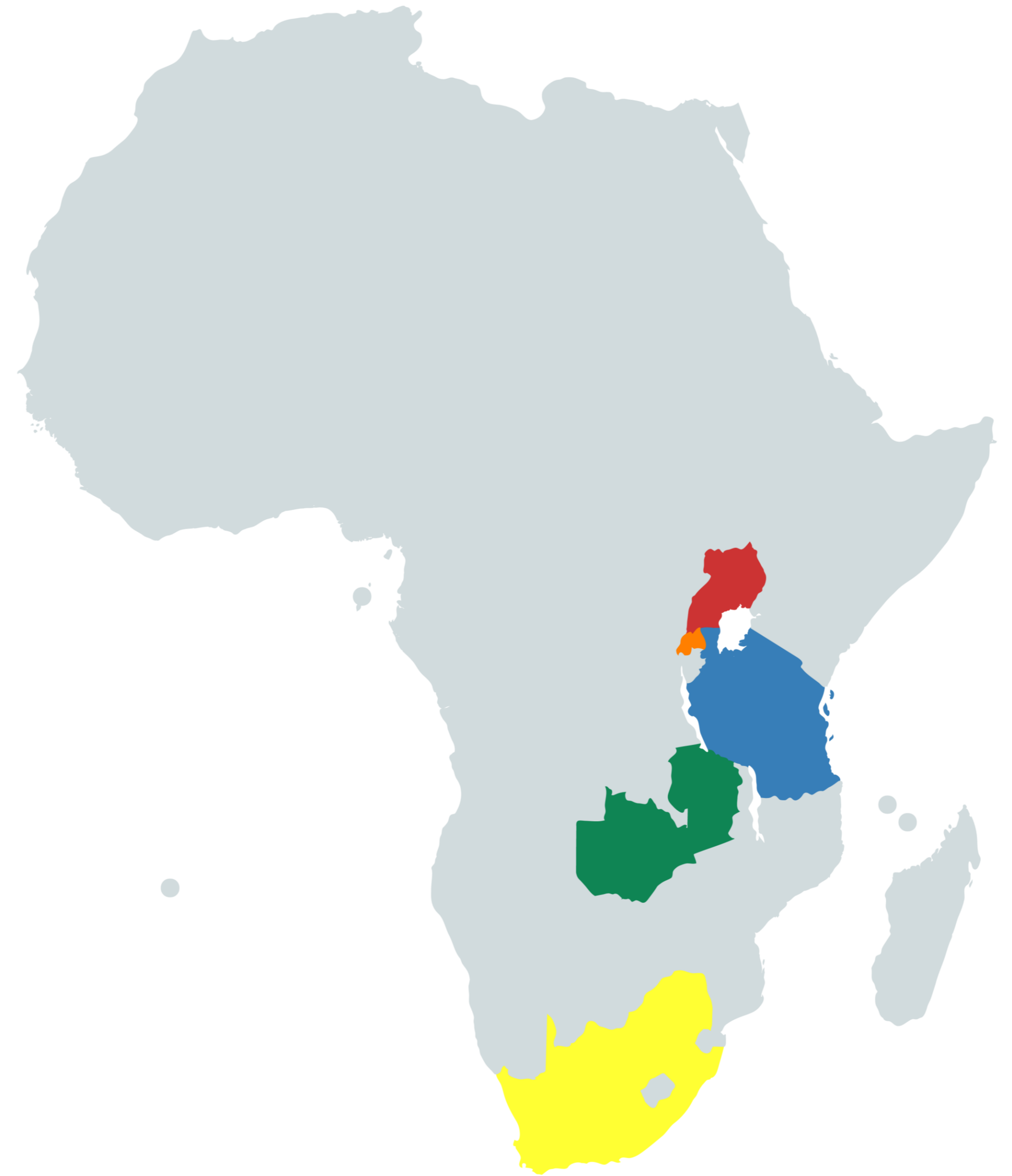
- Tax authorities collect and use taxpayer-level information and IT to administer tax
- The information is also needed for policy relevant and credible tax research
- This research helps to
 - Understand taxpayer behaviour – how taxation influences growth and employment and the distribution of well-being
 - Improve tax compliance and deter avoidance and evasion
- Big data coupled with appropriate research designs

The benefits of working together

- Research topics chosen jointly
- Anonymized data shared securely
- Synergies: understanding local context and bringing in international researchers
- Co-authoring papers
- Actual capacity development activities

Tax work @ WIDER

- Rwanda
- South Africa
- Tanzania
- Uganda
- Zambia



2 Highlights of Capacity Development in Tax

- Building a Research Lab in Uganda
- Winter School on Tax Policy Research

Secure Research Data Lab in Uganda

TECHNICAL NOTE

The Uganda Revenue Authority firm panel

This technical note describes the Uganda Revenue Authority (URA) firm panel, which is constructed from administrative corporate income tax (CIT) returns and firm registration data for the financial years 2013/14–2019/20...

TAX DATA

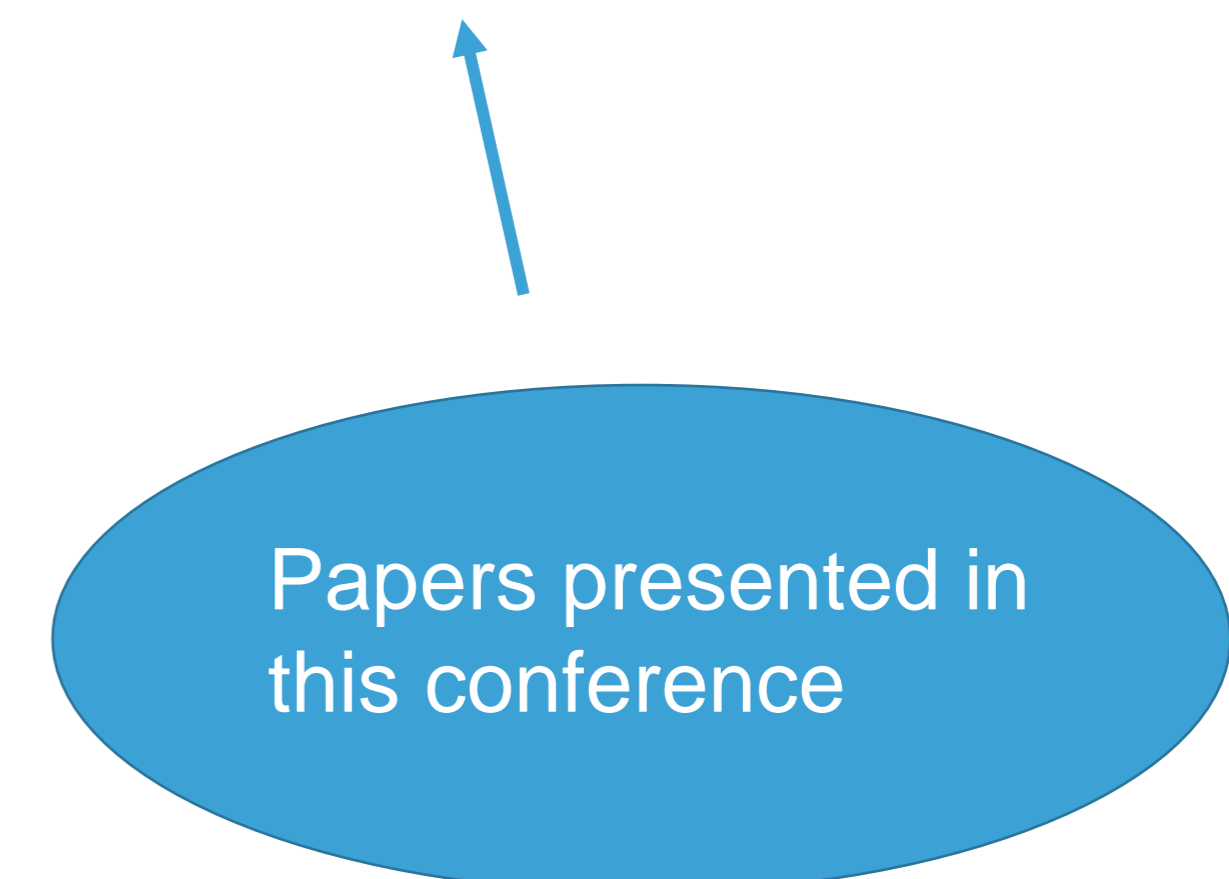
CORPORATE INCOME TAX

UGAI



Request for research proposals
Analysis on firms and taxation using
micro data from Uganda

UNU-WIDER and Uganda Revenue Authority (URA) are requesting research proposals, taking advantage of the URA firm panel, that will improve the understanding of the impacts of taxation on firms in the Global South. Researchers with successful proposals will gain access to the anonymized data in the secure research lab located in URA, Kampala, Uganda, premises. Proposals from individuals (or groups of individuals) as well as non-profit organizations are welcome. Submission deadline: 27 June 2022, 23:59 UTC+3.



**This research lab is
only the second of
its kind on the
African continent**



UNU-WIDER Winter School Tax Policy Research

- Organized jointly with Stellenbosch University and SA-TIED Programme
- 350 applicants, 30 participants
- From finance ministries, revenue authorities, universities, research institutes
- Intensive methods bootcamp + one week of lectures and practicals
- A poster session by participants in this conference



Selected research studies

- Compliance:
 - Ebrahim et al. (2021) The effects of a risk-based approach to tax examinations. Evidence from Tanzania
 - Adu-Ababio et al. (2023) Assessing the impact of an intervention to withhold value-added tax in Zambia
- Informality:
 - Jouste et al. (2021) Do tax administrative interventions targeted at small businesses improve tax compliance and revenue collection? Evidence from Ugandan administrative tax data
- Taxpayer behaviour:
 - Jouste et al. (2023) Taxpayer response to greater progressivity. Evidence from personal income tax reform in Uganda

More information available online

wider.unu.edu

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