

Request for research proposals

Statebuilding in conflict-affected contexts: the role of taxation

Background

The United Nations University World Institute for Development Economics Research (UNU-WIDER) is requesting research proposals for a new project called *Statebuilding in conflict-affected contexts: The role of taxation*. This project is a part of Phase II of the *Domestic Revenue Mobilization* (DRM) programme, which is supported by the Norwegian Agency for Development Cooperation (Norad). Proposals for original research that speaks to the core themes of this project and offers strong empirical or theoretical contributions will be considered.

Despite a growing policy focus on statebuilding processes in countries affected by armed violence today, there has been very limited research on the links between taxation, revenue mobilization, conflict dynamics, and statebuilding in these contexts. The main purpose of this project is to address this gap by advancing knowledge about the determinants and sustainability of statebuilding processes in conflict-affected countries through the lens of taxation.

Taxation is a useful lens to understand the processes of statebuilding because fiscal capacity and the ability to provide public goods and services is central to how states are able to function. Taxation, including formal, informal, and extra-legal methods, provide valuable insights into how political actors govern territories, form relationships with local populations and businesses, fund war efforts, and sustain political order during wartime. These are crucial factors for understanding the post-conflict transition of armed groups or incumbent governments to organizations capable of providing public goods, mobilizing legitimate revenue, building bureaucracies, and sustaining peace.

The project will explore new questions about the types of tax and revenue systems established by different state and non-state actors in wartime. The project also investigates the relationship of tax and revenue systems with governance and political order during conflict. A third important aspect is the implications of these systems for institutional trajectories and processes of state formation and state capacity after conflict. To better understand these transition processes, the project proposes a new research agenda that will advance theoretical and empirical knowledge in the following areas:

- How does taxation shape the nature of political order during conflict? What explains the use of formal and informal taxation by state and non-state armed groups during conflict? How do these forms of formal, informal, and extra-legal taxation translate into expenditures by armed groups on social services, security and financing war strategies? What kinds of social, economic, or political roles does taxation play in these settings? What is the impact on local communities and local (legal and illegal) economies and markets?
- How and why does the use of formal, informal, and extra-legal taxation differ across territories, populations, businesses, and within armed groups in wartime and the immediate post-conflict period? Who is taxed, how, how much, why, and what are taxes used for? What factors explain this variation?
- What are the policy implications of these forms of formal, informal, and extra-legal taxation on processes of state formation and the capacity of state institutions in the aftermath of armed conflicts to raise revenues and uphold the social contract through public expenditures?

We seek proposals from researchers working on conflict analysis, statebuilding, peacebuilding, taxation or other related fields who would like to contribute to the project. We are particularly interested in papers with a strong empirical contribution on the relationship between taxation and conflict and implications for statebuilding in conflict-affected contexts, but also welcome strong theoretical contributions with relevance to this area of research. We are also particularly interested in new research in Africa and Asia, but welcome work on other regions as well.

Offer and expectations

UNU-WIDER invites proposals from qualified researchers for papers examining the relationship between taxation and conflict and implications for statebuilding in conflict-affected contexts. The aim is that these papers will be included in a book proposal or published in high-quality journals in economics, political science, development studies, or related fields after publication in the WIDER Working Paper series. The papers need to be written in English and should be limited to 10,000 words maximum (inclusive of text, tables, figures, footnotes, references).

Proposals from individuals (or groups of individuals) as well as non-profit organizations are welcome. Applications from women, early career researchers, and researchers from the Global South are particularly encouraged.

Individual researchers will be issued UNU Consultant Contracts (CTC), while non-profit organizations will be issued UNU Institutional Contractual Agreements (ICA). A total research honorarium of USD 6,000 will be paid in two instalments. The first payment will be made following delivery of a satisfactory first draft paper, and the second payment will be made after submission and review of the revised full version of the working paper. The deliverables must be deemed acceptable by UNU-WIDER's project focal point before payment is made. The honorarium is expected to cover all expenses associated with the conduct of the proposed research (including data collection, possible research assistance, etc.). It is not required to submit a budget.

After payment has been made, researchers may be asked to respond to reasonable requests by the project coordinators, communications colleagues, and the UNU-WIDER Publication Team with respect to finalization of the working papers.

While honoraria payments are made on submission of first draft and then approved working papers, we ask that contributors make a professional commitment to submitting their papers to a peer-reviewed journal. After publication in the WIDER Working Paper series UNU-WIDER can, on request, transfer copyright to the contract holder—any material published thereafter should carry due acknowledgement of UNU-WIDER as the original commissioning body.

One author of each successful proposal is expected to attend a project workshop in February 2025 (exact date and venue TBD). Costs of attending the workshop will be borne by UNU-WIDER in accordance with the United Nations University travel policy.

Expected timeline

1 February 2024	Launch of request for research proposals
15 March 2024	Final opportunity for questions on the request for research proposals
30 March 2024	Proposal submission deadline
20 April 2024	Target date for informing on funding decisions
15 November 2024	Target date for submission of first drafts of papers
February 2025	Project workshop (exact venue and date TBD)
15 June 2025	Target date for submission of final papers

Evaluation process and criteria

Each proposal will be reviewed for scientific merit and feasibility. Proposals will be selected on the basis of three criteria: (i) relevance to the research project, (ii) strength of theoretical or empirical contribution, and (iii) clarity of writing.

Preference will be given to applications from early career researchers, women as well as researchers from the Global South. Ideal applicants should hold a recent PhD in economics, political science, or a related field (or be near PhD completion).

Only the final decision on whether to fund the proposal or not will be communicated to applying researchers. Applicants must not expect feedback on their proposals.

Other considerations

For successful proposals:

- Researchers or their institutions (non-profit) will sign a consultancy contract or an institutional contractual agreement with UNU-WIDER that follows the UNU conditions of service for Consultant Contracts (CTC), or Institutional Contractual Agreements (ICA).
- Researchers/institutions will transfer copyright of research produced under the contract to UNU-WIDER. The purpose of this copyright transfer is to allow UNU-WIDER to effectively negotiate with editors of journals in order to seek the most desirable possible publication outlet for a related set of papers. If no (further) publication is to be expected by UNU-WIDER, the copyright can be transferred back to the author(s).

Proposal submission details

- 1 Proposals for papers authored by one or multiple scholars will be considered. The proposal shall include: (1) an up-to-date CV for each author; and (2) an extended abstract of 500–1500 words that summarizes the research question, data, and proposed methods for the analysis in sufficient detail to warrant an evaluation.
- 2 Submission of proposals is done electronically by using the online application form on the RfRP announcement page. There are three forms to select from: one for individuals, another for groups of individuals, and a third for non-profit organizations. Details (such as address, gender, nationality, date of birth) of all researchers involved are to be entered onto the form. Please familiarize yourself with the form in advance.
- 3 Submission of a budget is not required for the proposal.
- 4 Any questions on the proposal process should be sent to researchproposal6@wider.unu.edu by 15 March 2024. All queries and responses will be published on the announcement webpage. Selected answers will be updated on a rolling basis.