

CALL FOR PAPERS

Government fiscal measures during and after an economic crisis: Africa's response to the impact of COVID-19

Research Webinar Series | 25-26 November 2020

Introduction

The African Tax Administration Forum (ATAF) through the African Tax Research Network (ATRN), in collaboration with the University of Pretoria (UP) and the University of the Witwatersrand (WITS) are pleased to invite submissions of academic and policy papers for an Research Webinar Series to be held on the theme: Government Fiscal Measures during and after an Economic Crisis: Africa's Response to the impact of COVID-19 from 25-26 November 2020.

This presents an opportunity for **academics**, **researchers**, **tax administrators**, **students**, **tax practitioners**, **consultants** and **decision-makers** on fiscal and tax policy in Africa to share and discuss fiscal policy measures to counter effects of crises like COVID-19.

Background to the theme

Natural disasters, pandemics, wars, adverse weather patterns and like catastrophes have a negative impact on society. Governments the world over, react differently in response to these catastrophes. It is inevitable that these catastrophes impact the economy negatively. Globally, governments inter alia turn to Revenue Authorities to provide relief to stimulate or normalise the economy. At the same time, Revenue Authorities are put under pressure to raise more revenue to make good the increased government expenditure as a result of the catastrophe. This brings about a twin-challenge to the Revenue Authorities. Therefore, it is undeniable that, the aftermath of catastrophes has a lasting effect on Revenue Authorities for a period far exceeding the duration of the actual catastrophe.

SUB-THEMES



Normal/Personal Tax (Income Tax) Related Relief Measures

- Relief measures for domestic entities suffering financially as a result of domestic closure of the economy;
- Relief measures for domestic and multi-national entities suffering financially as a result of global closure of the economy;
- Relief measures for individuals suffering financially as a result of government's response to the catastrophe;
- Extraordinary and temporary income tax rules for individuals forced to work from home.
 For example, allowance for the deduction of expenditure associated with a home office.



VAT Relief Measures

- Fast-tracking of VAT refunds;
- Stream-line VAT registration of new vendors;
- Fast-tracking of VAT registration and compliance for online businesses:
- Relief measures for entities suffering financially as a result of closure of the domestic or global economy;
- Special VAT dispensation for domestic industry to boost 'support local' drive.



Tax Compliance/ Administration Relief Measures

- Relief measures for late filing and nonpayment as a result of circumstances beyond the control of the taxpayer;
- Temporary relaxation of compliance rules;
- Counter-measures to prevent fraud or abuse of temporary relaxation of compliance rules.
- Declaration of excess losses, allegedly due to COVID-19, in order to receive tax deductions



The Aftermath of the Catastrophe

- In-depth focus on untapped revenue streams to finance increased government spending and finance the recovery phase. For example, the possibility of an Excess Profit Tax, taxation of High Net Worth Individuals (HNWI), property taxation, taxation of sectors such as telecommunications.
- Re-evaluation of revenue streams where former 'reliant revenue sources' (for example excise tax on tobacco; tourism levy) have collapsed.
- Dealing with an influx of tax fraud and non-compliance.







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PAPER SUBMISSION AND AUTHOR GUIDELINES

Deadline: 2 October 2020

Academic Papers and Policy Briefs, in English or French, not exceeding 15 (fifteen pages) or 8 000 (eight thousand) words can be submitted at the ATAF/ATRN platform using the following **link** under the tab called "Papers". Authors must adhere to the ATRN author guidelines that can be found here.

All papers are subject to a blind peer-review process. ATAF or the ATRN reserve the right to accept/reject a paper for presentation or publication based on the outcome of the peer-review process. Best papers will have a chance to be published in a conference proceedings publication.

Important Notice:

By submitting a paper, the author agrees that ATAF or ATRN or any subsidiary of ATAF may publish part of or whole of the paper in any form of publication whatsoever, including but not limited to, Policy Briefs, Conference Proceedings, Books, Journals, Guidelines, Country Reports. ATAF, the ATRN or any subsidiary of ATAF will duly recognise the author in any such publication. By submitting a paper, the author guarantees that the work so submitted is his/her own work and that all sources are suitably referenced and that no part of the manuscript has been plagiarised.

All submission, registration and other enquiries related to this Research Webinar Series may be addressed to:

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