



# CALL FOR PAPERS

## 4TH ANNUAL RRA RESEARCH DAY

The Rwanda Revenue Authority (RRA) is pleased to invite all individuals engaged in tax research with the intent to inform policy/administrative reforms in Rwanda to submit their research proposals for the 4th Annual RRA Research Day to be held in **February 2027**. This year's theme is:

### Advancing Domestic Revenue Mobilization and National Development through Fair and Effective Taxation

Prospective authors are invited to submit original and innovative papers on the above theme, with sub-themes including but not limited to:

- Tax policy design for equity and growth
- Improving tax compliance through enforcement and facilitation
- Broadening the tax base and integrating the informal sector
- Strengthening stakeholder engagement and public trust in tax systems
- Taxation and the Sustainable Development Goals (SDGs)
- Digitalization of tax administration and taxation of the digital economy
- International taxation and cross-border tax cooperation
- Other relevant topics to the theme

#### Why Submit?

- Win the chance to present your work to tax experts, getting valuable feedback and gaining exposure within RRA and its international research network
- Contribute to the knowledge base and research culture of the RRA
- Influence tax policy and administration in Rwanda through research
- Win pleasant cash prizes for the top 3 papers

#### How to submit

1. Send your 2-page research proposal to [research@rra.gov.rw](mailto:research@rra.gov.rw) by **5pm on May 3rd, 2026**. All prospective authors are invited to submit original and innovative research proposals on any topic related to the above theme.
2. The top 10 submissions will be notified and asked to submit their full papers by **5pm on November 1st, 2026** for consideration to present at the Research Day.
3. The top 3 winners will be asked to submit their final presentations by **5pm on February 7th, 2027**.

**May 3rd, 2026**  
2-page research  
proposal submission

**November 1st, 2026**  
Full paper submission

**February 7th, 2027**  
Final presentation  
submission

## Submission of research proposals

- Proposals must include two separate documents: (1) a title page with authors' names and contacts, and (2) an anonymized two-page extended research proposal;
- Research proposals should be submitted in a Word document, formatted in Times New Roman font, size 12, with 1.5-line spacing;
- Applicants should prepare their research proposals taking into account the submission guidelines and criteria for scoring.

## Submission of full papers

- Only the 10 best research proposals will proceed to the full paper phase;
- Only original papers will be accepted, including those that were previously submitted to journals;
- Plagiarized paper submissions will be rejected without substantive review.

## Guidelines for both proposals and papers

**Authors are strongly advised to include the following elements in their proposals:**

- An introductory section or paragraph(s) should set out a clear research question, the motivation for undertaking this research, a review of the existing related literature, and the relevance of this research to the wider academic and policy debates. Guiding questions include:
  - What is my research question?
  - Why is it important?
  - How does it contribute to the existing literature and fill knowledge gaps within the Research Day theme "Advancing Domestic Revenue Mobilization and National Development through Fair and Effective Taxation"?
  - How can my findings support policy and administrative decisions?
- A data & methodology section or paragraph(s) outlining clearly the data to be used to investigate the research question, the methodology, and the limitations of the methodological approach. Guiding questions include:
  - What data will be used, and how does that data capture the key issues of interest?
  - What methods will be used to analyze the data/information?

- What are the key advantages and limitations of this methodological approach?
  - How do the limitations affect the results and their reliability for decision-making?
- Expected outcomes and relevance for tax administration and/or policy in Rwanda.

**In the second phase, authors are strongly advised to include the following sections in their papers:**

- An introductory section as above.
- A data & methodology section as above.
- A section or paragraph(s) summarizing key results in a clear and coherent way. Applicants are encouraged to present their key results as part of a coherent argument or story, closely linked to the existing literature and policy problems.
- A conclusion section highlighting the key contributions and policy implications of results. Note that the conclusions and any associated recommendations should be directly supported by the findings.
- A bibliography with all sources cited. All references throughout the text must be correctly cited, and all citations must be clearly marked. APA style (7th edition) is recommended.

## Selection criteria for both proposals and final papers

**The selection criteria are closely linked to the guidelines provided above. Reviewers will evaluate the following questions for each proposal:**

- Does the study have a clear and interesting research question related to the Research Day theme of "Advancing Domestic Revenue Mobilization and National Development through Fair and Effective Taxation"?
- Does the study add to the existing literature and contribute to closing existing knowledge gaps within the theme?
- Is the research relevant to tax administration or policy, and does it help shed light on current problems related to fair and effective taxation in Rwanda?
- How appropriate are the data and methodology used to address the questions?
- Does the author show a deep understanding of the problem/question of interest?
- Is the research well-communicated and the text easy to follow?

In the second phase for **full papers**, reviewers will consider the six questions above and the following additional questions to select papers for prizes and presentation at the Research Day:

7. Does the author report results appropriately, in a clear and coherent way that is grounded in well-presented evidence (e.g., graphs, tables)?
8. Are the conclusions and recommendations justified by and related to the results?

## Participants

The call for papers is open to all Rwandan researchers and practitioners who are engaged in tax research and have research findings to share. Applicants do not necessarily have to be professional researchers; practitioners from policy-oriented institutions, as well as highly-motivated student researchers are encouraged to apply. However, in order to be considered, applicants need to have high-quality research papers. It is also important to note that collaboration is allowed and thus a paper could be co-authored by a team of researchers.