

# 1<sup>ST</sup> ANNUAL RRA RESEARCH DAY

## CALL FOR PAPERS

### I. BACKGROUND

Tax administration is facing new and complex challenges due to rapid and permanent changes in the world of business. As a result, these challenges have led to a lot of innovations and dynamics such as the use of new technologies, increased movements of people and the complexity of business operations across the world. These dynamics constitute major factors that are changing the way people, businesses interact, and the way of handling new sources of data and information for tax administrations. This revolution puts pressure on tax administration authorities including Rwanda Revenue Authority (RRA) to build strong information management systems and skilled research teams, to develop an understanding of the subsequent challenges and advise adapted legal and policy frameworks. RRA believes that one of the strategy to achieve this goal is to create a knowledge and information hub on tax matters through various research frameworks. This will certainly constitute a potential engine for building an efficient and fair tax system in Rwanda. It is against this backdrop that RRA will be organizing a Tax Research Day (TRed) will be organized annually to provide a platform for researchers, tax practitioners and policy makers alike to exchange ideas and research knowledge.

The purpose of this document is therefore to invite papers to be presented during the first TRed, which will take place in early June 2022 (exact date to be communicated later), and to provide guiding information to prospective researchers.

### II. OBJECTIVES

The aim of the RRA TRed is to promote the exchange of ideas and research among Rwanda's tax experts and stakeholders. It will bring together researchers, policy makers, and practitioners. It will constitute an opportunity to enhance cooperation and knowledge transfer through

the exchange of innovative ideas to improve the tax system. The TRed will mark the culmination of the Research Month, giving prominence to quality research within the RRA. Specifically, the TRed aims at:

1. Providing a platform to disseminate research findings and new ideas, and discuss solutions to existing problems in Rwanda's tax system;
2. Increasing understanding within RRA of the key results from research on challenges facing the tax administration and to enhance the uptake and quality of research;
3. Promoting research collaboration within RRA and with external researchers, developing new partnerships to enhance future revenue collection;
4. Instigating and encouraging research culture in RRA.

### III. PARTICIPANTS

The call for proposals 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 are encouraged to apply. However, 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.**

### IV. THEME

To allow researchers to tackle some of the most pressing issues facing the tax system to progress Rwanda's policy, practice, and taxpayer services, RRA decided to keep the theme of the first year as broad as possible. Thus papers shall focus on any topic related to taxation in Rwanda.

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## V. SUBMISSION DEADLINES AND ELIGIBILITY CRITERIA

The process will follow a two-step submission procedure: the abstract and the full paper as per the following deadlines.

**Deadline for abstract submission:**  
**January 28<sup>th</sup>, 2022, 5pm (late submissions not accepted)**

**Notification of acceptance:**  
**February 7<sup>th</sup>, 2022 (only 10 best papers will be shortlisted)**

**Deadline for submission of full papers:**  
**April 18<sup>th</sup>, 2022, 5pm**

**Notification to best four papers (intern & external):**  
**May 2<sup>nd</sup>, 2022**

**Deadline for submission of the final presentation:**  
**May 23<sup>rd</sup>, 2022, 5pm**

Both abstracts and full papers will be sent to the TRed Secretary, **Naphtal Hakizimana**, at [naphtal.hakizimana@rra.gov.rw](mailto:naphtal.hakizimana@rra.gov.rw) and for further information or queries, you may as well call him at **0788272854**.

## VI. IMPORTANT CONSIDERATIONS FOR ABSTRACT AND PAPER SUBMISSIONS

### a) Submission of abstracts

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

### b) Submission of full papers

- Only 10 best abstracts will proceed to the second phase;
- Only original papers will be accepted, including those that have been previously submitted to journals;
- Plagiarized paper submissions will be rejected without substantive review.

### c) Guidelines for both abstracts and papers

Authors are strongly advised to include the following elements in their abstracts and papers, and to follow the guidelines provided below, to maximise their chances of success.

- An introductory section or paragraph(s) (respectively for papers and extended abstracts) should set out a clear research question, the motivation for undertaking this research, and its relevance to the wider academic and policy debates. Some questions you might want to consider, in this section are:
  - What is my research question?
  - Why is it important?
  - How does it contribute to existing knowledge / how does it fill knowledge gaps?
  - How can my findings support policy and administrative decisions?
- A Methodology section or paragraph(s) outlining clearly the data to be used/used to investigate the questions, the methods, and the limitations of the methodological approach.
- Guiding questions to be considered in the preparation of submissions are:
  - What data to be used/is, and how does that data capture the key issues of interest?
  - What methods to use/used to analyze the data / information?

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- What are the key advantages and limitations of this methodological approach?
  - How do the limitations affect the results, and their reliability for decision-making?
  - 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 highlighting the key contributions and policy implications of results
  - Full papers should also include a bibliography with all titles correctly cited in the paper. All references throughout the text must be correctly cited, and all citations must be clearly marked.
4. How appropriate are the data and methodology used to address the questions?
  5. Does the author show a deep understanding of the problem / question of interest?
  6. Is the research well communicated and the text easy to follow?
  7. Does the author report results appropriately, in a clear and coherent way that is grounded in well presented evidence (graphs, tables)?
  8. Are the conclusions justified by and related to the results?

## d) Selection criteria for papers

The selection criteria are closely linked to the guidelines provided above, and they are related to the following questions, which reviewers will evaluate for each paper:

1. Does the study have a clear and interesting research question?
2. Does the study add to existing literature and contributes to closing existing knowledge gaps?
3. Is the research relevant to tax administration or policy, and does it help shed light on current

## VII. BENEFITS TO SUCCESSFUL PAPERS

In addition to presenting papers in the TRed, successful papers will benefit from important reviewer feedback to improve their papers, feature in RRA Newsletter and gain exposure to RRA's international research networks, and for those interested, important guidance on publishing in recognised international journals could be provided.

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