

Tax Research in Nigeria

Call for proposals

13th November 2017

The **International Centre for Tax and Development (ICTD)** is calling for research proposals in relation to the **Nigerian Tax Research Network (NTRN)**.

ICTD is an independent research centre based at the Institute of Development Studies in the UK. The Nigerian Tax Research Network (NTRN) is a new initiative of the ICTD funded by the Bill and Melinda Gates Foundation. The goal of the NTRN is to support the generation and exchange of tax knowledge in Nigeria. NTRN stakeholders include tax practitioners and researchers from both Nigerian and international organisations. It is concerned with all topics related to taxation, ranging from tax policy to tax administration, and from academic papers to practical studies. More information about the NTRN can be found at <http://www.ictd.ac/network/ntrn>

Focus of research proposals: The ICTD will fund research projects that meet high academic standards of research quality and that are concerned with policy---relevant issues. We welcome proposals on all themes related to taxation in Nigeria and from all disciplines, including economics, law, accounting, and political science. The list below provides some themes of interest. However, proposals on any theme would be welcome, even if they are not listed below and as long as they are relevant to tax policy and tax administration in Nigeria:

- Tax administration issues, including audits, ICT and data systems, third-party data collection, the modernisation of business processes, amongst others;
- Tax compliance with existing laws and regulations, and issues affecting compliance which may have policy implications;
- Tax optimisation regarding the mix between revenue maximisation and the other economic, political and social aims and effects of tax policies;
- Strategies to encourage voluntary compliance, including regarding procedures, transparency on rules and processes, and taxpayer education.
- International taxation, including taxes on international trade, transfer pricing, tax treaties, international tax rules, and fiscal incentives (which are available both for domestic and foreign investors);
- Sub-national taxation, including property taxes and sub-national fiscal relations.
- Fairness and equity of the tax system and tax burdens.



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In addition, we will expect to fund at least one study on an issue to do with wider social, economic and/or political impacts of taxation.

This call is open to all submissions, preferably led by Nigerian researchers or institutions. We particularly welcome proposals from early career researchers, women, and students. All proposals including those from partnering institutions will be subject to an independent review process.

Requirements for research proposals: Research proposals should be of 4 pages at maximum. The research proposals should be clear and concise. They should clearly state the purpose of the study, the activities to be undertaken, and the feasibility of the research proposal. Research proposals should include the following information:

1. A summary of no more than 150 words
2. Motivation for the study and policy relevance
3. Data and information that the researcher plans to use for the study, including the feasibility of accessing such data and information
4. Methods of analysis
5. Work plan for the study, including activities to be undertaken and a detailed timeline. Note that all projects need to be completed by September 2018.
6. Budget in USD, with details of the costs to be incurred.
7. CV and experience of researchers involved in the study, including current affiliation (CVs to be sent as an annex to the research proposal).

Submission method and deadline: Submissions should include: 1) a research proposal document, and 2) CVs for all researchers involved in the proposal. Only research proposals that include all the required elements will be considered. Submission should be sent by email to ntrn@ictd.ac with the subject "Submission: NTRN Call for Proposals". The deadline for all submissions is Saturday 23rd December 2017 at 23:00 (GMT).

Budget: There is no minimum amount and small projects are welcome. However applications for grants over US\$30,000 will not be considered in this call.

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