



TANZANIA REVENUE AUTHORITY

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INSTITUTE OF TAX ADMINISTRATION

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CALL FOR PAPERS

AIM AND SCOPE

The Institute of Tax Administration (ITA) is pleased to announce the call for papers for publication in the November/December 2022 African Journal of Customs and Fiscal Studies (AJCFS), Second Issue. The AJCFS serves as a biannual peer-reviewed outlet for dissemination of both theoretical and empirical first-rate customs and taxation research output. The scope of AJCFS is centred on such areas as tax policy, tax law and tax administration. Broadly, the three areas are construed to include but not limited to aspects related to taxpayer registration, assessing, collection, accounting as well as taxpayer compliance.

INSTRUCTIONS TO AUTHORS

The ITA wishes to invite submission of original research results from both academia and practitioners in the form of journal articles for consideration for publication in the AJCFS. Manuscript submitted must neither be published nor be under consideration for publication elsewhere, either in part or in its entirety. In supporting the Tanzania revenue Authority (TRA) achieve its operational excellence and attain optimal revenue mobilization, ITA seeks contributions to the prevailing fiscal policy challenges covering the following sub-themes:

1. Information Communication and Technology
2. Tax Compliance
3. Cross Border Trade and Trade Facilitation
4. Risk Management and Good Governance in Tax Administration
5. Enforcement of Tax Laws
6. Taxation of the Digital Economy
7. Data Analytics and tax administration
8. International Taxation
9. Tax Dispute Resolution

Authors must abide by the following general instructions:

1. The manuscript must be in English using Times New Roman with font size 12, double spaced with margins of two inches.
2. A manuscript should typically not exceed 20 pages and should, in no event, exceed 40 pages.
3. The title page should include the paper title, authors' names (starting with first name) and permanent affiliations. Also indicate author's e-mail address and telephone number.
4. Indicate paper title, an abstract (not exceeding 150 words) and a list of two to six key words on page 1.
5. The text of the paper should begin on a new page, section headings should be designated by Arabic numerals (1, 2, 3 etc.), and subsection headings should be numbered as 1.1, 1.2, 1.3 etc. Figures, tables and displayed equations should be numbered consecutively throughout the text (1, 2, 3 etc.). Equation numbers should appear flush left in parentheses and running variables for equations (e.g. $I = 1 \dots n$) flush right in parentheses.

6. Acknowledgements and related information should appear in a footnote numbered consecutively and designated by superscripts in the text.
7. References in the text should follow the “author-date” format. The references should be typed beginning on a new page.
8. Submissions should be made electronically in MS word format and corrected page proofs must be returned within seven days of receipt.
9. Submission of the Manuscripts should be made not later than 20th October, 2022 to:

The Secretary of the Editorial Board,
African Journal of Customs and Fiscal Studies (AJCFS),
P.O Box 9321, Dar es Salaam – Tanzania.
Email: ajcfs@tra.go.tz