African Development Perspectives Yearbook

International Call for Papers:

Volume 24 (2024/25) of the African Development Perspectives Yearbook with the title "Fiscal Capacity and Resource Mobilization in Africa – New Strategies and New Instruments"

Invited are contributions for Volume 24 (2024/25) of the African Development Perspectives Yearbook with the title **"Fiscal Capacity and Resource Mobilization in Africa – New Strategies and New Instruments".** The theme is of great importance for Africa as great effort is needed to increase the tax revenues and the non-tax revenues in Africa. Recent crises (COVID-19, War against Ukraine, Climate Crisis, Food and Energy Crises) request new macroeconomic and sectoral policies to continue the path towards inclusive growth in Africa. New strategies and policies are requested at national, regional, and global levels to address these problems. The volume will consider how the fiscal capacity can be raised and how resource mobilization strategies can become more effective. It is estimated that the potential for the fiscal capacity is much higher in Africa; the fiscal revenue capacity can be raised by more than 10% of the GDP - by mobilizing tax and non-tax revenues, by reducing tax evasion and tax avoidance, by e-taxation, by implementing countercyclical fiscal policies, and by a more effective fiscal administration. New strategies and new instruments will be considered, also in the context of country case studies. The contributions should be evidence-based and policy-oriented. High academic standards are requested and will be reviewed by referees. Non-technical papers with deep analysis, which are readable by practitioners in development cooperation and by media people, have also a high priority in the selection process. The analytical concept of the proposed contribution and the methodological framework of analysis should be outlined in the Abstract which is submitted to the Editors.

Upon acceptance of the paper, the *Contributors* will receive *Editorial Guidelines* and a *Template*. Accepted papers will be grouped into Thematic Units, and the respective Unit Editors will contact the contributors quite regularly during the process of finalization to discuss the drafts. The contributions are peer-reviewed, and the publication is released in the form of a hardcopy, a PDF, and via Open Access.

Guest Editors for various Thematic Units are also invited to apply. Editors of Thematic Units are also named as Volume Editors. Guest Editors are responsible for a Thematic Unit with three to five (3 – 5) contributions and an Introduction. For specific themes see below the *Main Issues* which are proposed by the Editors for Volume 24 (2024/25). These proposed themes are only examples and give the proposed content in the form of questions which are of interest in the Units. The Editors are open to present and to accept further suggestions for Units.

The Festschrift at the occasion of "Thirty Years (1989 - 2019) of the African Development Perspectives Yearbook" was released in 2020 and has recommended various changes of the

format for the Yearbook editions. Guest Editors and Contributors will get a copy of the Festschrift (Second Edition), as it contains valuable suggestions for further improvements of the *African Development Perspectives Yearbook*. Access to the Festschrift is also via: https://media.suub.uni-bremen.de/handle/elib/4652, and directly to the PDF via: https://media.suub.uni-bremen.de/bitstream/elib/4652/1/Wohlmuth-Festschrift.pdf

See about the *Context* of the *African Development Perspectives Yearbook* and about the activities of the Africa Research Programme of the *Research Group on African Development Perspectives Bremen* at IWIM (Institute for World Economics and International Management), University of Bremen, the following websites: http://www.iwim.uni-bremen.de/africa/africanyearbook.htm, and: http://www.iwim.uni-bremen.de/afrikanische_entwicklungsperspektiven_research_group_/. The *African Development Perspectives Yearbook* is published since 1989 and is now a Peer-Reviewed and an Open Access publication. The volumes 20 and 21 (for the years 2018 and 2019) were on the theme *"Science, Technology and Innovation Policies for Inclusive Growth in Africa"*. In 2019, the Research Group celebrated with volume 21 the event of 30 years of publishing the *African Development Perspectives Yearbook*, and in 2020 a Festschrift was published at this occasion**.** The volume 22 (2020/21) was on *"Sustainable Development Goal Nine (Infrastructure, Industrialization, Innovation) and African Development – Challenges and Opportunities"*, while the volume 23 (2022/23) on *"Business Opportunities, Start-ups, and Digital Transformation in Africa"* is now finalized. It will be released in the next few months. The timetable for volume 24 (2024/25) on **"Fiscal Capacity and Resource Mobilization in Africa – New Strategies and New Instruments"** is presented below.

The Editors also invite publishers, research agencies, and institutes to send books and issues of periodicals as well as research discussion papers and strategy documents which are of relevance to the theme of volume 24 for review and information in the *Book Reviews/Book Notes Section* of the *African Development Perspectives Yearbook*. The *Book Reviews/Book Notes Editor* is Professor Dr. Samia Satti Osman Mohamed Nour (Ph.D.), Full Professor of Economics, Economics Department, Faculty of Economic and Social Studies, Khartoum University, P. O. Box 321, Khartoum 11115, Sudan, E-mail: samiasatti@yahoo.com; alternative E-mail addresses are: samia_satti@hotmail.com and samiasatti78@gmail.com. You can start now to send material for review directly to her. Collections of relevant books can be reviewed in the form of review essays. We encourage young researchers on Africa and on development studies to take over the job as a reviewer. Literature by African experts is welcome.

The theme for volume 24 (2024/25) on **"Fiscal Capacity and Resource Mobilization in Africa – New Strategies and New Instruments"** is related to the following questions: How can the fiscal capacity of African countries be assessed, and what do we know about the resource mobilization trends? What do we know about new trends for tax revenues and non-tax revenues in African countries? What do we know about the fiscal capacity at different governance levels (nation state, provinces, local communities, and municipalities)? How will the implementation of the African Continental Free Trade Area (AfCFTA) impact on the fiscal capacity and the resource mobilization trends? How to react to the fiscal consequences of the recent crises (COVID-19, Disruption of Global Supply Networks, Increasing Inequality, War of Aggression against Ukraine, Climate Crisis, Food and Energy Crises) which are affecting Africa by impacting on the paths towards inclusive growth and on the efficacy of macroeconomic policies. How can global and regional actors support Africa's resource mobilization policies and its institutions? Which fiscal institutions need change in Africa, and which change models are proposed?

The volume 24 (2024/25) of the African Development Perspectives Yearbook will cover three main issues:

First, the *trends of fiscal revenues* (taxes and non-tax revenues) *and expenditures* will be assessed in the context of the domestic resource mobilization (DRM) strategies. This is done by referring to the debate on the fiscal state and the fiscal capacity in Africa. This can be in the form of Africa-wide projections and analyses but also in the form of case studies for countries and public income and expenditure categories. Also, the capacity of fiscal institutions should be investigated.

Second, the *impact of recent crises on the fiscal capacity and the situation of the fiscal state* in Africa are of interest. Inflation dynamics and debt accumulation are related to the food and energy crises, and to the other ongoing and deepening crises. This research can be done by country case studies and via analyses of macroeconomic policy instruments to address domestic resource mobilization (DRM). Also, fiscal capacity analyses for regional economic communities (RECs) are of interest.

Third, policy prescriptions and policy recommendations concerning the fiscal capacity are of interest. This can be done in the form of analyses how national, regional, and global actors can support the resource mobilization strategies of African countries at various governance levels. New tools and instruments (such as digitalization efforts, governance reforms, and transparency measures) are gaining further importance. Country case studies and analyses of specific regional African and global strategies are proposed.

It is an intention to publish in volume 24 (2024/25) country-specific, actor-specific, and issue-specific cases of resource mobilization. Successful cases of how to raise and to use the fiscal capacity are of greatest interest, as it is necessary to learn from African success stories.

Main Issues proposed by the Editors for the Thematic Units of Volume 24 (see below some suggestions of themes for Contributions and Units):

Fiscal States in Africa – Which new strategies are observed to increase the fiscal capacity and to accelerate the domestic resource mobilization?

- *The debate about the fiscal states in Africa – Relevance for fiscal policy reforms?*
- *Defining and measuring fiscal capacity in Africa – new approaches?*
- *Examples of successful domestic resource mobilization strategies in Africa – which countries are leading?*
- *The fiscal state and the rentier state – how important are these categories for Africa?*
- *Fiscal Policy Reforms in fiscal states – which reforms matter?*

Trends of fiscal revenues and expenditures – Why is the share of taxes in GDP stagnating and the share of non-tax revenues declining in Africa?

- *What do we know about the average picture of domestic resource mobilization (DRM) in Africa?*
- *Which African countries have improved their management of DRM, and how was this achieved?*
- *Which fiscal rules have worked in African countries – what about expenditure rules, taxation rules, debt rules, and balanced budget rules?*
- *Which fiscal policy reforms have made the African countries more resilient to shocks?*
- *How did fiscal policy reforms impact on the implementation of the sustainable development goals (SDGs)?*

Inflation Dynamics and Macroeconomic Management in Africa – How effective is the Fiscal Policy/Monetary Policy Response to the Global and Continental Crises?

- *Many crises affect the fiscal situation of African countries – How do countries react to the fiscal implications of the multiple crises (Covid-19 Health Crisis, Disruption of Supply Chains, Energy Crisis, Food Crisis, Climate Change, Security Crisis, Inequality Crisis, etc.)?*
- *How effective was the fiscal policy/monetary policy response to the COVID-19 crisis?*
- *How do countries in Africa react to the inflation pressure which is caused by energy and food price escalation?*
- *Which countries could establish a more resilient system of macroeconomic management, and how was this achieved?*
- *Which measures to deepen the regional integration in Africa have the greatest effect on the efficacy of fiscal and monetary policy coordination?*

Are new tools and instruments available to increase the fiscal capacity and to enhance domestic resource mobilization (DRM) in Africa?

- *How effective are digital tools to improve the transparency and accountability of the fiscal state?*
- *Which new planning tools are leading to a more effective fiscal policy management?*
- *Which tools are available to analyse the fiscal policy implications of implementing the sustainable development goals (SDGs)?*
- *Which African countries are successful in raising the fiscal capacity through anti-corruption measures, and how do these successes come about?*
- *How have fiscal policy reforms impacted in a development-friendly way on the informal sectors (in agriculture, manufacturing, and services) and on the large multinational enterprises (in mining, oil and gas, agriculture, manufacturing, media, trade, etc.)?*
- *Were the reforms of fiscal administration systems (for taxes, non-tax revenues, current and investment expenditures, debt stock and interest payments) really progressing in recent years?*

Are Fiscal States in Africa innovative in the design of efficient and resilient social safety nets?

- *Some African countries are successfully responding to poverty, vulnerability, and inequality with the instrument of social cash transfers - How are these systems designed and integrated into the fiscal policy architecture?*
- *How effective were the fiscal policy adjustments to the Covid-19 health crisis, and how were the impacts on the general health situation and on the economic resilience of the households?*
- *What can we learn for fiscal policy reforms from the national country performance reports about the implementation of sustainable development goals (SDGs)?*
- *Country cases of financing and allocating social cash transfers show a great diversity - how are these social safety instruments monitored and evaluated?*

Fiscal Capacity of Local and Municipal Governments – Are more "own resources" mobilized at these governance levels?

- *What do we know about the local fiscal capacity, and how can it be measured?*
- *Who is deciding about the generation and the use of the local fiscal capacity, and how are these decisions made?*
- *What do we know about the trends in local public revenues and expenditures?*
- *Which African countries (and their states and provinces) have successful developments in regard of raising the local fiscal capacity?*
- *Country cases of local fiscal capacity – what are the lessons for local transparency and accountability?*

How do the Voting Behaviour, the Party Structure, and the Parliamentarian System determine the level and the use of the fiscal capacity in Africa?

- *Through which channels is local voting behaviour influencing the allocation of state subsidies and the granting of tax privileges to large (domestic and foreign) firms in the area?*
- *Which regime characteristics and regime changes determine the fiscal capacity and its components?*
- *Which sectoral interest group associations (import-related, export-related, domestic economy-related, and related to public utilities) impact on the overall level and the structure of the fiscal capacity?*
- *What do we know about the interrelations between the activities of the multinational mining, oil, and gas companies and the political processes of transition from rentier states to fiscal states (and vice versa)?*

What do we know about the sectors and the areas which are not effectively taxed and which do not contribute adequately to the fiscal capacity?

- *How are the severe policy problems of economic sectors and geographical areas addressed - some economic sectors (large/formal/international sectors and micro/small/informal sectors) are not effectively taxed, and some geographical areas (large low-populated areas and areas in violence and conflict) are rather overtaxed?*
- *Are there new operational approaches available to tax effectively multinational corporations and large domestic firms, especially of the mining and energy sectors?*
- *How can better governance systems avoid the overtaxing of ordinary people through informal taxes and fees, especially in agriculture, manufacturing, and retail sectors?*
- *What is known about the taxation of large geographical areas, such as Sahel, and about the taxation of areas which are affected by internal and/or cross-border armed conflict (such as taxes at roadblocks)?*

Further Information for Contributors, Reviewers, and Guest Editors:

To the Contributors of Volume 24:
Please send an ***Abstract*** and a ***short CV*** not later than ***November 15, 2022***, to the Volume Editor (see below). Questions concerning organizational matters should be directed to the Managing Editor (see below). The Editors will respond within 4 weeks to your proposal. If you have already contributed to a former volume of the Yearbook, please send only an Abstract.

To the Guest Editors of Volume 24:
Please send a ***short CV*** and a ***Proposal*** *for* one of the ***Thematic Units*** mentioned above or for a ***Thematic Unit*** which is chosen by yourself not later than ***October 15, 2022***. If you have already contributed to a former volume of the Yearbook, please send only the Proposal.

For the review of books, journals, reports, strategy papers, discussion papers, and other material for Volume 24:
Please send your material directly to the Book Reviews/Book Notes Editor *(see below)*.

Timeline for Volume 24 (2024/25):

Deadline for Abstracts by Contributors: November 15, 2022
Proposals for Thematic Units by Guest Editors: October 15, 2022
Acceptance or Rejection of the Proposed Contributions: December 15, 2022
Acceptance or Rejection of the Proposed Thematic Units by Guest Editors: November 15, 2022
First Draft of the Contributions submitted: May 15, 2023
Review Process: up to July 15, 2023
Second Draft of the Contributions submitted: October 15, 2023
Final Draft of the Contributions submitted: December 15, 2023
Introduction by the Unit Editors submitted: March 15, 2024
Full Manuscript to the Publisher: June 15, 2024
Hardcopy, PDF, and Open Access Edition available: November 15, 2024
Launch Meetings: December 2024 and January 2025

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