

New trilingual African multidisciplinary tax journal to launch February 2021

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Original, high-level and evidence-based multi-disciplinary research papers in all areas of taxation in Africa available as a print or digital publication.



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African countries face challenges in optimising taxation to achieve their developmental targets. In addition, the swift growth of the digitalised economy in many African countries has raised some disquiet about whether existing tax regimes are well enough equipped to deal with this new phenomenon. Furthermore, other tax-related challenges have hindered economic development and stifled countries' efforts to stem the growth of illicit financial flows out of Africa. These include determining the appropriate allocation of taxing rights between residence and source jurisdictions, identifying the monetary economic effects of tax treaties which may have a harmful impact on domestic revenue mobilisation (DRM), a lack of tax policy harmonisation, and the challenge of tax competition amongst states.

Attempts at overcoming these issues spurred the African Tax Administration Forum (ATAF) to establish the *African Multidisciplinary Tax Journal (AMTJ)*, built on the African Tax Research Network (ATRN) annual congress working paper series, which was first initiated in 2015. The objective of the double-blind peer-reviewed international journal is to foster African-based research that will stimulate debate, shape and influence thought leadership and equip policymakers with the requisite tools for effective tax policy, legislation and administration

in Africa.

The *AMTJ* will promote high-level, evidence-based, multidisciplinary research papers, using theoretical, analytical, empirical, experimental, and field study methods in all areas of taxation. It is designed to bridge the gap between academic researchers and tax practitioners in Africa, thus promoting homegrown innovative applied solutions, backed by research to assist in strengthening African tax systems and maximising DRM.

The long-term goal of the *AMTJ* is to become the first African-based taxation journal to be indexed by Scopus and to provide a knowledge hub for the African continent on all tax policy-related and administration issues and, most importantly, to serve as a reference point for African researchers, governments, leaders and decision-makers.

The *AMTJ* will be available to subscribers as a print or digital publication.

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