

## **Call for Expression of Interest**

### **Country Case Studies: Mapping of Literature, Policies and Stakeholders on Illicit Transfers and Tax Reforms in Egypt, Nigeria, Kenya and South Africa.**

#### **I. About PASGR**

The Partnership for African Social and Governance Research (PASGR) is an independent, non-partisan pan-African not-for-profit organisation established in 2011 and located in Nairobi, Kenya. PASGR's vision is a 'vibrant African social science community addressing the continent's public policy issues'. PASGR seeks excellence in social science research for public policy. In partnership with individual academics and researchers, higher education institutions, research think tanks, civil society organisations, business and policy communities both in the region and internationally, PASGR supports the production and dissemination of policy relevant research; designs and delivers suites of short professional development courses for researchers and policy actors; and facilitates the development of collaborative higher education programmes.

PASGR supports high quality research to produce evidence to inform and influence public policies in the study countries. In facilitating the process towards policy uptake of research evidence, PASGR has developed an Innovative strategy called "Utafiti Sera" that enables researchers, policy actors and policy practitioners to engage each other. *Utafiti Sera* represents a 'process', 'place', 'forum', 'platform', or 'vehicle' that facilitates the building of a community of stakeholders working together to ensure that appropriate and negotiated civic actions and policy uptake occur around a particular public issue for which there is research evidence.

Since 2014, PASGR has supported studies on social protection, employment creation and urban governance and subsequently initiated policy discussions using evidence arising from the studies. PASGR wants to commence a new round of Utafiti Sera work on illicit transfers and tax reform in Egypt, Kenya, Nigeria, and South Africa. To start the process, PASGR is commissioning four country case studies to map and synthesise available literature/information on illicit transfers and tax reforms and further identify key stakeholders to be involved in policy discussions. The evidence generated from the mapping exercises shall be used to guide and inform the establishment of research – policy community (Utafiti Sera) on Tax Reforms and Illicit Transfers in the study countries.

#### **II. Background and Context**

Africa is said to be losing billions of dollars every year to tax dodging and illicit outflows. Governments and Multinational Organisations are reportedly responsible for the loss of about USD50 billion yearly in illicit transfers as they are engaged in activities that pose challenges to tax reforms with implications for development and livelihoods in some of the poorest countries on the continent.<sup>1</sup> According to the AU/ECA report on Illicit Financial Flows, Africa is said to have lost about USD850 billion between 1970 and 2008.

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<sup>1</sup> AU/ECA (2015). Tract it1 Stop it! Get it! Illicit Financial Flows, Report of the High Level Panel on Illicit Financial Flows from Africa, *Conference of Ministers of Finance, Planning and Economic Development*.

Over that period, about USD217.7 billion is estimated to have been illegally transferred out of Nigeria, USD105.2 billion from Egypt, more than USD81.8 billion from South Africa, while Kenya is reported to have lost about \$1.51 billion between 2002 and 2011. Tax reforms and illicit outflows and its many consequences have in part, been precipitated by the inertia of governance models, fragile tax institutions, tax havens whose influence are beyond African governments as well as the paucity of technical and financial resources to combat financial crimes and money laundering.

This situation partly explains why illicit transfers tax reforms remain a significant public policy issue with implications for the wellbeing of citizens as revenue meant for poverty alleviation and improvement of the wellbeing of citizens is diverted/lost<sup>2,3,4</sup>. The high level panel on illicit financial flows from Africa in 2015 helped to create awareness on these issues amongst national, regional, global policy actors and development partners. However, African governments and other policy actors must lead this fight by engaging processes that help to mobilise resources locally and globally while also seeking to reshape their tax architecture by strengthening leadership and institutions. Given the challenges that policy actors face accessing and appraising evidence for policy, it is imperative that information/evidence on studies on illicit transfers and tax reforms is synthesised and made available to varied policy actors to inform policy discussions and uptake.

### III. Scope of the Studies

The studies will be conducted in four countries. Applicant(s) are required to apply for only one country study. The objective of each country study is to map the literature, policies and stakeholders on illicit transfers and tax reforms in the four countries.

This is a desk study which does not require the researcher to collect primary/empirical data. Literature sources will include published and unpublished materials, grey literature, government reports and others. Prior to commencement of the study, the researcher will be expected to hold face-to-face/telephone/skype conversation with PASGR research team on the study and further guidelines.

### IV. Timeframe and Deliverables

The following deliverables must be sent to PASGR in soft copy by **February 1, 2018**.

No	Activity	Deliverable
1.	Mapping of existing literature and synthesis of evidence	Draft & Final Report
2.	Mapping of policies	Report
3.	Mapping of stakeholders	Report

**NB.** All reports will be subjected to peer review, hence, researchers shall be willing to revise reports based on the reviewer's feedback.

<sup>2</sup> Blankenburg, S., and Khan, M., (2012). "Governance and Illicit Flows." In Reuter 2012, 21–68

<sup>3</sup> Reuter, P. (2017). Illicit Financial Flows and Governance: The Importance of Disaggregation. Background Paper to the World Development Report 2017. Washington, DC: The World Bank.

<sup>4</sup> Heggstad, K., and O.-H. Fjeldstad. 2010. "How Banks Assist Capital Flight from Africa: A Literature Review." CMI Report R 2010: 6 (January), Chr. Michelsen Institute, Bergen, Norway

## **V. Required Qualification and Experience**

PASGR seeks experienced social scientists with the following qualifications:

1. Education: advanced degree, preferable a Ph.D. in political science, sociology economics, governance, public policy, development studies or similar.
2. Experience in leading research that has culminated in at least one peer reviewed publication;
3. Good understanding of the political context in the case study country;
4. Experience in designing and undertaking literature reviews, syntheses and other knowledge translation products;
5. Proven ability to draft clear, concise and accurate reports in English that address national and international development practitioners as well as policy makers;
6. Applications from residents/locally based researchers are preferred;

## **VI. Research Grants**

Each country study will receive a grant to be negotiated and agreed with PASGR. The researcher will report directly to PASGR's Research and Policy Manager.

## **VII. How to Apply**

Interested applicant(s) are invited to submit an Expression of Interest (EOI) including the following:

1. Detailed CV including countries where you have worked
2. A 2-page 'Expression of Interest' that provides information on:
  - a. The context of Tax Reforms and Illicit Transfers in the selected country, with brief details of the policy issues, previous and existing policies as well as actors and the impact on development and livelihoods.
  - b. An overview of the state of the literature (including grey literature, Masters and Ph.D theses).
  - c. Proposed methodology for carrying out the mapping.
3. Three (3) work samples including names of 3 referees.

All applications should be sent to PASGR Research [research@pasgr.org](mailto:research@pasgr.org) by **Friday, November 17, 2017, 0000Hrs East Africa time**. Quote "*Tax Reforms and Illicit Transfers Study – Kenya*" in the subject line of your email. The assignment is expected to be completed by **February 1, 2018**.

Successful applicants will be notified by Friday, **November 24, 2017** and given further guidelines on the mapping.

Female researchers are encouraged to apply.