

Call for Papers – Impact of Two Pillar Solution on Developing Countries

Deadline: 30 January 2022

The [Coalition for Dialogue on Africa](#) and the [South Centre](#) are co-organizing the First African Fiscal Policy Forum to bring together key stakeholders to discuss the current global processes towards combatting IFFs, re-allocation of taxing rights, the role of African regional institutions, the importance and place of Africa's voice and representation in these processes.

A central question for African countries and other developing countries more generally is whether to accede to the [Two Pillar Solution](#) of the OECD/G20 Inclusive Framework (IF) on BEPS on addressing tax challenges arising from digitalisation of the economy. Informed decisions in this regard require evidence on revenue assessments from both Pillars for the country concerned. Countries must have data on what tax revenues they will gain from Pillar One and Pillar Two respectively.

CODA and the South Centre are committed to supporting African countries and other developing countries in making informed decisions on this matter that will be in their interests. Accordingly, this call for papers invites **proposals on likely revenue gains or losses from the policy options indicated below, ideally for each Member State of the African Union (available [here](#)) and other Member States of the South Centre (available [here](#))**. However, in some cases, data may not be available, and proposals that cover as many States as possible will be given due consideration.

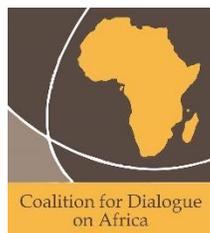
The two central issues targeted by this study consist of:

- a) **Amount A of Pillar One contrasted with revenues from [Article 12B](#) (on both gross and net basis approaches)**
- b) **Expected revenue under Pillar Two**

Proposals for (a) and (b) should be sent separately. In the case of (a), the study must provide data on actual revenue gains or losses for the aforementioned countries from Amount A of Pillar One, both approaches of Article 12B and a clear assessment of which provides more revenue. Additional analyses of administrative feasibility and which policy option is easier to implement in developing countries are also desirable.

For (b), the study must show expected revenue gains from Pillar Two for the countries concerned, and whether there are alternative policy options, including unilateral measures, more suitable for these countries, and which can bring in more revenue.

Interested persons/institutions can initially submit an abstract. Abstracts must outline the methodology to be used for revenue assessment, data sources involved and a tentative outline of the paper. Only one proposal each for (a) and (b) respectively will be selected. Selected abstracts' authors will be invited to submit full papers, which will be presented at the next African Fiscal Policy Forum in early 2022, and subsequently published as open access. An honorarium of USD2,500 will be offered for each of the two completed papers meeting publication standards.



This call invites established scholars, early career academics, PhD students and practitioners (policy makers, tax officials, lawyers) across multiple disciplines to submit abstracts. The final paper will follow the format of a South Centre [Research Paper](#) (around 17,000 words).

Deadline for abstract proposal: 30 January 2022

Questions and clarifications can be sent to taxcooperation@southcentre.int and info@codafrica.org

Send the abstract proposal, of up to **700 words**, to taxcooperation@southcentre.int with subject: "Submission: Call for abstracts Two Pillar Solution" together with a CV.

A response will be provided to selected participants by 4 February 2022.

Deadline for final papers to be submitted: 31 March 2022
