



## **Effective Tax Policy in Africa ESRC DTP Collaborative Studentship**

### **University of Nottingham and ODI**

The Midlands Graduate School is an accredited Economic and Social Research Council (ESRC) Doctoral Training Partnership (DTP). One of 14 such partnerships in the UK, the Midlands Graduate School is a collaboration between the University of Warwick, Aston University, University of Birmingham, University of Leicester, Loughborough University and the University of Nottingham.

The University of Nottingham (School of Economics) as part of Midlands Graduate School is now inviting applications for an ESRC Doctoral Studentship in association with our collaborative partner the Overseas Development Institute (ODI) to commence in October 2019.

The successful student will develop research projects in at least two of three broad areas of taxation in sub-Saharan Africa (SSA) relevant to ODI. First, identifying and measuring the distribution of the burden of taxes in an economy with a very large informal sector (where most potential taxpayers have no statutory liability to pay taxes because earnings or turnover are too low). Second, analysing which types of taxes generate increased revenue in an equitable manner; in particular, investigating the revenue potential of indirect taxes (sales, VAT, tariffs and Excises) and taxes on personal and corporate income.

Third, investigating measures to improve tax compliance and collection. Taxes affect the incentives and thus the behaviour of firms, workers and consumers; higher tax rates could encourage tax avoidance and evasion, resulting in lower overall revenues. Understanding and accounting for behavioural responses is central to having an equitable and effective system. Revenue Authorities in many African countries are addressing these issues, such as through establishing Large Taxpayer Units to focus on increasing income tax collected. Some have worked with researchers conducting 'tax experiments' to evaluate, for example, which measures are most effective to encourage prompt and more complete tax payments. This component is likely to include fieldwork in an African country in conjunction with a Revenue Authority.

### **Application Process**

Applicants can check the entry requirements for post-graduate study on the School of Economics web page. To be considered for this PhD, please complete the Collaborative Studentship application form [available online here](#) and along with copies of transcripts and two references email this to Lydia Topliss, [Lydia.Topliss@nottingham.ac.uk](mailto:Lydia.Topliss@nottingham.ac.uk).

**Application deadline: 16.00 GMT on Friday 8 March 2019**

## **Midlands Graduate School ESRC DTP**

For fully eligible candidates ESRC studentships cover fees and maintenance stipend and extensive support for research training, as well as research activity support grants. Support is available only to successful applicants who fulfil eligibility criteria. To check your eligibility, visit:

[www.mgsdtp.ac.uk/studentships/eligibility/](http://www.mgsdtp.ac.uk/studentships/eligibility/)

Informal enquiries about the research prior to application can be directed to Professor Oliver Morrissey ([oliver.morrissey@nottingham.ac.uk](mailto:oliver.morrissey@nottingham.ac.uk)), School of Economics, University of Nottingham.