

# CALL FOR SUBMISSION "TAX IDEALTHON"



## ABOUT TAX IDEATHON

**'Tax Ideathon'** is a tax research competition organised by The Kenya Revenue Authority (KRA) and the Institute of Certified Public Accountants of Kenya (ICPAK) designed to encourage researchers, tax officials, accountants, lawyers, and tax practitioners to identify problems or challenges faced by the Kenyan tax administration and propose innovative solutions. These will help KRA with a pool of innovative ideas and proposals that will assist it make informed decisions.

## PURPOSE

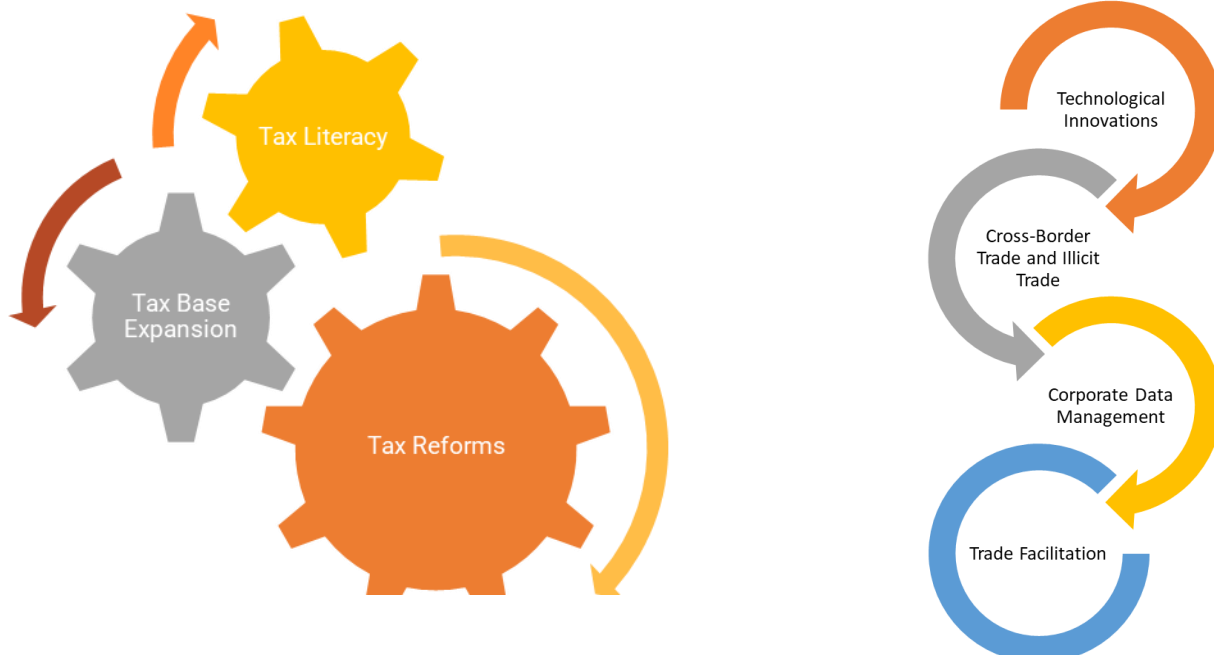
KRA has been having challenges in tax base expansion. Currently there are approximately 6 million active taxpayers under various tax heads as compared to an active adult population of over 20 million people.

Kenya's annual budget has been on an upward trend, exerting pressure on KRA to meet its target to adequately fund government's development agenda and achieve Kenya's Vision 2030. KRA is therefore prioritizing innovation and exploring approaches and suggestions for enhancing its tax administration portfolio to help it to, not only exceed its revenue collection target, but also do so in an effective, efficient and economical way.

KRA's 8<sup>th</sup> Corporate plan which runs for three years from the FY 2020/2021 to FY 2023/2024 has highlighted the following key areas of concentration to help the Authority achieve its strategic objectives: *Improved Tax Compliance, Increased Customer Satisfaction, Improved Organisational Effectiveness and Enhanced Staff Productivity.*

The Tax Ideathon provides an opportunity for various stakeholders in revenue administration, including researchers, tax practitioners, sector players, and academia to participate in the achievement of the 8<sup>th</sup> Corporate Plan aspirations by presenting their ideas and recommendation on solutions for these and other tax challenges faced by KRA and Africa tax administrations. The Ideathon also sets out to promote and enhance evidence-based tax administration best practice in Kenya, and create a platform for tax policymakers and tax administration officials to collaborate on improving tax policy decisions that will positively enhance Domestic Revenue Mobilisation.

The inaugural Tax Ideathon will be anchored on the theme ***'The Role of Tax in Supporting Sustainable Economic Growth, Investment and Trade'*** with focus on the following areas:



KRA therefore invites interested stakeholders to submit their idea proposals around any of the above themes.

## SUBMISSION GUIDELINES

Interested authors can submit their papers via KRA's Idea Management platform, the **iINNOVATE** on <https://innovation.kra.go.ke/index.php>

For all submissions, authors will be required to write an accompanying cover letter with the following details:

- a) Author's bio-data
- b) A passport-sized photo of utmost 5 MB
- c) Institution of affiliation
- d) Any other important author-related information

**NB:** .docx/.pdf file formats are accepted.

## ELIGIBILITY

The Tax Ideathon is open to Kenyan researchers, tax officials, academics, accountants, legal practitioners, tax practitioners, and students.

## TERMS AND CONDITIONS

1. The research paper must be theme-based and should not have been published elsewhere at the time of submission.
2. The research paper must originally be written by the entrant as its sole creator/author.
3. Plagiarised research papers will automatically be disqualified
4. KRA, KESRA and ICPAK employees or any official involved in the development, production, implementation, administration, judging or fulfilment of the competition are not eligible to enter.
5. KRA will reserve the right to publish and disseminate awarded research papers.
6. KRA will not be responsible for any breach of copyright or confidentiality by any author.
7. KRA will have the final authority to relax any of the criteria in the larger interests of the profession and research.
8. The decision of the Judges on the selection of research papers shall be final.
9. The research paper will be deemed ineligible if it violates any of the above conditions

## FORMATTING GUIDELINES

The research paper must conform to the following standard structure or outline:

- Introduction, Problem Statement, Methodology, Key findings, Implications of findings, Key implementable recommendations
- The following specifications must be followed:
  1. *Language:* English (British or American; but consistency shall be maintained)
  2. *Article file format:* MS Word only
  3. *Font:* 12 point, Times Roman.
  4. *Text:* Double-spaced, justified.
  5. *Page style:* 1" margins, A4 format
  6. *Footnotes & Endnotes:* Not to be used
  7. *Pagination of the manuscript* should not be more than 5000 words:
  8. First page of the text should include:
    - ✓ the title of the manuscript,
    - ✓ the author's and co-authors names and institutional affiliations, together with e-mail addresses for correspondence,
    - ✓ abstract of no more than 250 words. This should summarize the essence of the whole paper and not just the conclusions,
    - ✓ up to five keywords.



9. Tables and Figures: Must be properly labeled. Shall be placed in main text body, where it belongs. Source must be specified, if taken from some secondary source.
10. Referencing: APA referencing style is recommended. Visit <http://web.calstatela.edu/library/guides/3apa.pdf> for detailed guidelines. Illustration of APA style is as follows:

#### ***Journal paper***

- Aaker, D. (2003). The Power of the Branded Differentiator. MIT Sloan Management Review, 45(1), 83-87.
- Talukdar, D., Sudhir, K., & Ainslie, A. (2002). Investigating New Products Diffusion across Products and Countries. Marketing Science, 21(1), 97-114.

#### ***Article in magazine or newspaper***

- Goodwin, S. (2009, January 28). Will emerging markets manage the crisis? Business Gazette, p. A4.

#### ***Online sources***

- Cain, K. (2012). The Negative Effects of Facebook on Communication. Social Media Today RSS. Retrieved January 3, 2013, from <http://socialmediatoday.com>

#### ***Books***

- Porter, M. E. (1992). The Competitive Advantage of Nations (3rd ed.). London/Basingstoke: Macmillan Press.

Essays that fail to follow these requirements will be automatically disqualified.

## **REVIEW PROCESS & EVALUATION**

The research papers will be reviewed and evaluated based on the following criteria:

- ✓ Originality: the paper explores a new idea, project or issue; discusses existing research with promise of new insight, discusses new research; or presents new ways of considering existing information
- ✓ Quality: claims are supported by sufficient data; claims draw upon relevant literature; and limitations are described honestly
- ✓ Depth of research: the research paper should raise and discuss issues important to improving the effectiveness and sustainability of reform initiatives in revenue administration, and its contents can be broadly disseminated and understood
- ✓ Relevance to Kenya and that the research paper addresses the theme.
- ✓ Practicality of the recommendations

## **TIMELINES:**

We expect submission of papers in the **INNOVATE** platform by **28<sup>th</sup> February, 2022**.

## **PRIZES AND AWARDS:**

- ✓ First Prize: Ksh. 100,000, a Trophy/Plaque and an award certificate.
- ✓ 1<sup>st</sup> Runners Up: Ksh. 50,000, and an award certificate
- ✓ All other participants will receive a certificate of participation certificate.

## **PUBLISHING**

The winning ideas and papers will be published in the African Tax and Customs Review an international quarterly journal by the Kenya School of Revenue and Tax Administration (KESRA).

# CALL FOR SUBMISSION

## “TAX IDEALTHON”

**Winner:**

**1st Runners up:**

**All other participants**

**Kshs 100,000**

**Kshs 50,000**

**Certificates of participation**

Visit **Idealthon Guidelines tab** from **innovation.kra.go.ke** to get submission guidelines. To register and submit your idea, click on the **Signup/Login tab** and follow the instructions provided.

**For further queries contact:**

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KENYA REVENUE AUTHORITY



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