

**List of publications  
from the project**

**Taxation, aid and democracy:**

**The evolution of tax systems in  
Namibia, Tanzania and Uganda**

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&  
Institute for International Studies

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## Motivation and objectives of the project

Taxation, aid and democracy (TAD) are closely related in poor aid-dependent African countries. The way they tackle the issue of domestic revenue mobilisation significantly influences their potential for economic growth and democratic consolidation. This proposition is based on the reading of historical, political and economic literature, and it forms the general basis for this recently concluded research project that started in late 1999 with funding from the Research Council of Norway and DANIDA. Namibia, Tanzania and Uganda were the case countries. The research aimed to contribute to a better understanding of the evolution of tax systems in African countries (i.e., tax policies and implementation arrangements). Furthermore, it aimed to explore the constraints and options available for policy making and implementation on revenue mobilisation in light of current political, economic and administrative reforms.

The research, including methods and theoretical perspectives, was based primarily in the disciplines of economics and political science, but also involved public administration, law and economic history. By end 2002, twenty-three researchers from six countries had been engaged in the research project, although none on a full time basis and some only provided minor inputs. The project has been co-ordinated by senior researchers Odd-Helge Fjeldstad (CMI) and Ole Therkildsen (IIS-CDR).

Further information on the outline of the research project and the major areas of research, including findings and publications, can be found on the two programme web-sites:

- IIS-CDR: [www.cdr.dk/resprogrammes/tax/](http://www.cdr.dk/resprogrammes/tax/)
- CMI : [www.cmi.no/research/tax/tax.htm](http://www.cmi.no/research/tax/tax.htm)

The CMI web-site also includes links to relevant web pages dealing with Namibia, Tanzania and Uganda, as well as Internet links to research on taxation and governance in Africa.

## Publications

Table 1 summarises the written outputs of the project by June 2003. It also indicates the number of papers under preparation, including those which are in the referee process in international journals. A detailed account of publications, conference papers and work-in-progress is presented in the following sections.

**Table 1: Types and number of publications of the TAD-project**

<i>Type of publication</i>	<i>Number</i>
Articles published or forthcoming in international journals and edited books	21
Articles published in journals and books in Denmark, Norway and Tanzania	8
Articles submitted for publication in international journals	5
Working papers (IIS-CDR, CMI, NEPRU)	12
Papers presented at international conferences, workshops and seminars	30
Popularised feature and debate articles in newspapers and newsletters	10
Papers under preparation (including working and conference papers)	19
<b>Total</b>	<b>105</b>

## *1 Articles in journals and book chapters (listed alphabetically by authors)*

- Fjeldstad, Odd-Helge 2003. "Fighting fiscal corruption. Lessons from the Tanzania Revenue Authority." *Public Administration and Development*, Vol. 23, No. 2, pp. 165-175 (May).
- Fjeldstad, Odd-Helge 2003. "Fiscal decentralisation in Tanzania. For better or for worse?" *Journal of Public Administration*, Vol. 38, No. 2, pp. 133-149 (June 2003).
- Fjeldstad, Odd-Helge & Bertil Tungodden 2003a. "Fiscal corruption: A vice or a virtue?" *World Development*, Vol. 31, No. 8, pp. 1459-1467 (August 2003).
- Fjeldstad, Odd-Helge & Bertil Tungodden 2003b. "Fiscal corruption: A vice or a virtue – A reply?" *World Development*, Vol. 31, No. 8, pp. 1473-1475 (August 2003).
- Fjeldstad, Odd-Helge 2002. "Collectors, councillors and donors: Local government taxation and state-society relations in Tanzania." *IDS Bulletin*, Vol. 33, No. 3 (July), pp. 21-29.
- Fjeldstad, Odd-Helge 2001. "Intergovernmental fiscal relations in the developing world: A review of issues." In Norman Levy & Chris Tapscott (eds.) *Intergovernmental relations in South Africa: The challenges of co-operative government*. (Cape Town: IDASA and School of Government, University of the Western Cape), pp. 143-162 (chapter 8).
- Fjeldstad, Odd-Helge 2001. "La décentralisation fiscale en Tanzanie: pour le meilleur ou pour le pire?" *Afrique Contemporaine* No. 199 (July-September), pp. 128-142.
- Fjeldstad, Odd-Helge 2001. "Taxation, coercion and donors. Local government tax enforcement in Tanzania." *The Journal of Modern African Studies*, Vol. 39, No. 2, pp. 289-306.
- Fjeldstad, Odd-Helge & Joseph Semboja 2001. "Why people pay taxes: The case of the development levy in Tanzania." *World Development*, Vol. 29, No. 12, pp. 2059-2074.
- Fjeldstad, Odd-Helge & Bertil Tungodden 2001. "Korrupsjon og skatteunndragelse i Tanzania." *Den Ny Verden*, Vol. 34, No. 3, pp. 55-78 (in Norwegian).
- Fjeldstad, Odd-Helge 2000. "Hvorfor folk betaler skatt: En studie av skatteadferd i Tanzania". *Den Ny Verden*, Vol. 33, No. 4, pp. 45-61.
- Fjeldstad, Odd-Helge & Joseph Semboja 2000. "Dilemmas of fiscal decentralisation. A study of local government taxation in Tanzania." *Forum for Development Studies*, Vol. 27, No. 1, pp. 7-41.
- Hansohm, D., Schade, K. & Nepembe, M. 2002. "Taxation, expenditure, and accountability. Lessons from Namibia." *IDS Bulletin*, Vol. 33, No. 3, 58-66 (July).
- Luoga, Francis 2002. "Taxpayers' rights in the context of democratic governance: Tanzania." *IDS Bulletin*, Vol. 33, No. 3, pp. 50-57 (July).

- Mushi, Deo 2003. "Compliance with tax at household level: The case of the development levy in Tanzania." *The African Journal of Finance and Management*, Vol. 11, No. 2, pp. 48-58 (January).
- Olsen, Gorm Rye 2001 "Hvad mener Verdensbanken og IMF?" *Den Ny Verden*, Vol. 34, No. 3, pp. 94-106 (in Danish).
- Olsen, Gorm Rye 2001. "The World Bank and the IMF: Tax, democracy and shrinking aid in Sub-Saharan Africa." *Forum for Development Studies*, Vol. 28, No. 1, pp. 147-172.
- Olsen, Gorm Rye & Ole Therkildsen 2001. "Skat: forbandet upopulært men vigtigt." *Den Ny Verden*, Vol. 34, No. 3, pp. 5-12 (in Danish).
- Rakner, Lise & Siri Gloppen 2003. "Taxation and accountability in sub-Saharan Africa", Chapter 3 (pp. 77-100) in Nicolas van de Walle, Nicole Ball & Vijaya Ramachandran (eds.) *Beyond structural adjustment: The institutional context of African development*. Palgrave-Macmillan.
- Rakner, Lise & Siri Gloppen 2002. "Accountability through tax reform. Reflections from Sub-Saharan Africa." *IDS Bulletin*, Vol. 33, No. 3, pp. 30-40 (July).
- Rakner, Lise & Mick Moore 2002. "Introduction: The new politics of taxation and accountability in developing countries." *IDS Bulletin*, Vol. 33, No. 3, pp. 1-9 (editorial, July).
- Rakner, Lise 2001. "Skattepolitikk i Tanzania på 1990-tallet. Samspillet mellom staten, interessegrupper og bistandsaktørene." *Den Ny Verden*, Vol. 34, No. 3, pp. 79-93 (in Norwegian)
- Rakner, Lise 2001. "The politics of revenue mobilisation. Explaining continuity in Namibian tax policies." *Forum for Development Studies*, Vol. 28, No. 1, pp. 125-145.
- Rakner, Lise 2000. "Namibia. Landprofil" In *Fellesrådets Afrika Årbok 2000/01* (pp. 303-304, in Norwegian). Oslo.
- Sindzingre, Alice 2001. "Etat et intégration internationale des Etats d'Afrique subsaharienne: l'exemple de la fiscalité." *Afrique Contemporaine*, No. 199 (July-September), pp. 63-77.
- Therkildsen, Ole 2002. "Keeping the state accountable: Is aid no better than oil?" *IDS Bulletin*, Vol. 33, No. 3, pp. 41-49 (July).
- Therkildsen, Ole 2001. "Tre påstande om skat, demokrati og bistand." *Den Ny Verden*, Vol. 34, No. 3, pp. 13-26 (in Danish).
- Therkildsen, Ole 2000. "Understanding taxation in poor African countries: A critical review of selected perspectives." *Forum for Development Studies*, Vol. 28, No. 1, pp. 99-123.

## *2 Reports, working papers and other publications*

- Anena, Catherine & Zie Gariyo 2002. "The rights of taxpayers in Uganda." *UDN Working Paper* (under preparation). Kampala.
- Bebi, Hoster 2001. "Value Added Tax in SADC: Potential impact. Case studies of Namibia and South Africa." *NEPRU Research Report R:22*, Windhoek (June).
- Bebi, Hoster 2000. "Sustainability of budget deficits: A case study of Namibia (1991-1999)." *NEPRU Working Paper* No. 73. Windhoek.
- Bebi, Hoster 2000. "The impact of fiscal deficits and public debt on real interest rate and investment in Namibia." *NEPRU Working Paper* No. 74. Windhoek.
- Fjeldstad, Odd-Helge & Lise Rakner 2003. "Taxation and tax reforms in developing countries. Illustrations from sub-Saharan Africa." *CMI Report* 6: 2003.
- Fjeldstad, Odd-Helge 2002. "Fighting fiscal corruption: The case of the Tanzania Revenue Authority." *CMI Working Paper* WP 3:2002.
- Fjeldstad, Odd-Helge 2001. "Why taxes matter for development." Feature article published in *Republikein*, Windhoek, Namibia (15 November 2001).
- Fjeldstad, Odd-Helge 2001. "Donors turn blind eye to extortion in tax collection in Africa", *Development Today*, Vol. XI, No. 8, p. 11 (feature article).
- Fjeldstad, Odd-Helge 2001. "Who levies what taxes?" In Alta Folscher & Joachim Wehner (eds.) *Budget Watch* (September), pp. 4-5. Cape Town: Institute for Democracy in South Africa (IDASA).
- Fjeldstad, Odd-Helge 2001. "Fiscal decentralisation in Tanzania: For better or for worse?" *CMI Working Paper* WP 10:2001. Bergen: Chr. Michelsen Institute.
- Fjeldstad, Odd-Helge 2001. "Intergovernmental fiscal relations in developing countries. A review of issues", *CMI Working Paper* WP 11:2001. Bergen: Chr. Michelsen Institute.
- Fjeldstad, Odd-Helge 2000. "Taxation, coercion and donors. Local government tax enforcement in Tanzania", *CMI Working Paper* WP 6:2000. Bergen.
- Fjeldstad, Odd-Helge & Bertil Tungodden, 2001. "Fiscal corruption: A vice or a virtue?" *CMI Working Paper* WP 13:2001. Bergen: Chr. Michelsen Institute.
- Fjeldstad, Odd-Helge & Ole Therkildsen, with Lise Rakner and Joseph Semboja, 2000. "Taxation, aid and democracy", *CDR Working Paper* 5:2000. Copenhagen (also published as *CMI Working Paper* WP 4:2000).
- Gariyo, Zie 2002. "The politics of the introduction and implementation of VAT." *UDN Working Paper* (under preparation). Kampala.
- Hansohm, Dirk & Ben H. Harris 2003. "Fiscal policy and income distribution." *NEPRU Working Paper* (forthcoming). Windhoek.

- Hansohm, Dirk, Benjamin Harris, Rosa Endjala & Klaus Schade 2003. “The impacts of trade liberalisation on Namibia’s tax system.” Paper submitted to *Development Southern Africa* for review.
- Hansohm, Dirk 2003. “The balance of private and public sector in Namibia.” Paper submitted to the *African Development Perspectives Yearbook*, Vol. 10, 2003, Unit 6: Public and private sectors: Towards a balance.
- Hansohm, Dirk, Benjamin Harris, Rosa Endjala & Klaus Schade 2001. “The impacts of trade liberalisation on Namibia’s tax system.” *NEPRU Research Report*. Windhoek.
- Kabelwa, George 2002. “Empirical analysis of tax revenue performance in Tanzania, 1973 – 1999.” *REPOA* (under preparation). Dar es Salaam.
- Kasimbazi, Emmanuel 2003. “Taxpayers’ rights and obligations: Analysis of implementation and enforcement mechanisms in Uganda.” *Development Research Working Paper* (submitted for review). Institute for International Studies (IIS), Copenhagen.
- Luoga, Francis 2002. “Taxpayers’ rights and obligations: a survey of the legal situation in Tanzania.” *Development Research Working Paper* (under preparation). Institute for International Studies (IIS), Copenhagen.
- Mugume, Adam & Chekwoti, Caiphos 2002. “Subterranean sector and tax evasion in Uganda’s small firms.” *Institute of Economics, Makerere University* (under preparation). Kampala.
- Mugume, Adam & Chekwoti, Caiphos 2002. “Local authorities dismal local financing under decentralisation: dependence on Graduated tax and its compliance implication in Uganda.” *Institute of Economics, Makerere University* (under preparation). Kampala.
- Mushi, Deo 2002. “Business environment and attitudes toward tax: implication on firm compliance behaviour in Tanzania.” Submitted to *Economic Development and Cultural Change* for review.
- Mushi, Deo 2002. “Household compliance with tax in Tanzania: A micro level analysis.” Submitted to *Journal of Finance* (IFM, Dar es Salaam) for review.
- Obwona, M. & A. Muwonge 2002. “The efficiency and effectiveness of the revenue administration in Uganda.” *Development Research Working Paper* (under preparation). Institute for International Studies (IIS), Copenhagen.
- Obwona, M. & A. Muwonge 2002. “Macroeconomic environment and tax policy in Uganda.” *Development Research Working Paper* (under preparation). Institute for International Studies (IIS), Copenhagen.
- Rakner, Lise 2002. “The politics of revenue mobilisation. Explaining continuity in Namibian tax policies.” NEPRU Working Paper No. 86 (October).
- Schade, Klaus 2001. “The National Budget 2001/02”. *NEPRU Viewpoint* No. 36.
- Schade, Klaus 2001. “Auditor General’s Report for 1998/1999.” *NEPRU Viewpoint* No. 40.

- Schade, Klaus 2001. "The Revised Budget 2001/02." *NEPRU Viewpoint* No. 41
- Schade, Klaus 2000. "Taxpayer Charter launched." *Quarterly Economic Review*, No. 31 (September). Windhoek: NEPRU.
- Schade, Klaus 2000. "VAT launched." *Quarterly Economic Review* No. 33 (December). Windhoek: NEPRU.
- Therkildsen, Ole 2003. "Islam, demokrati og skat." Feature article in *Weekendavisen*, Copenhagen (January 2003).
- Therkildsen, Ole 2000. "Afrika med og uden bistand." *Politiken Debat*, Copenhagen (12 July).
- Therkildsen, Ole et al. 2000. "Local revenue enhancement study." Vol I and Vol II, *Local Government Finance Commission*, Kampala (November 30 2000). Ole Therkildsen participated in the study on a short-term assignment.

### *3 Papers presented at conferences, workshops and seminars*

- Anena, Catherine & Zie Gariyo 2001. "The rights of taxpayers vis-à-vis tax authorities." Paper presented at the *Annual Conference of the Research Programme 'Taxation, aid and democracy'*, Kampala (7-8 April 2001).
- Chekwoti, Caiphaz 2002. "Tax compliance analyses: households and firms in Uganda." Paper presented at the *Annual Conference of the Research Programme 'Taxation, aid and democracy'*, Windhoek (4-5 April 2002).
- Chekwoti, Caiphaz, Odd-Helge Fjeldstad, Adam Mugume, Deo Mushi & Joseph Semboja 2001. "Tax compliance in Tanzania and Uganda. Preliminary findings from two surveys." Paper presented at the *Annual Conference of the Research Programme 'Taxation, aid and democracy'*, Kampala (7-8 April 2001).
- Fjeldstad, Odd-Helge & Lise Rakner 2003. "Taxation and tax reforms in developing countries." Paper presented at the seminar *Taxation and Development*, NORAD, Oslo (24 April 2003).
- Fjeldstad, Odd-Helge 2002. "Fighting fiscal corruption. Lessons from the Tanzania Revenue Authority." Paper presented at the conference *Taxation Perspectives: A Democratic Approach to Public Finance in Developing Countries'*, Institute of Development (IDS), Sussex (28 – 29 October 2002).
- Fjeldstad, Odd-Helge 2002. "Fighting fiscal corruption. Lessons from the Tanzania Revenue Authority." Paper presented at the conference *Taxation, Accountability and the Poor*, Institute of Development (IDS), Sussex (31 October-1 November 2002).
- Fjeldstad, Odd-Helge 2002. "Comments on 'Getting ideas right: Public management, corruption and development', by Martin Minogue." Discussant paper presented at workshop

on *New Public Management: Challenges for improved accountability and corruption control*. ABCDE-Europe, World Bank, Oslo (25 June 2002).

<http://wbln0018.worldbank.org/EURVP/web.nsf/Pages/ABCDE+2002-Papers>.

- Fjeldstad, Odd-Helge 2002. “The fight against corruption and the role of parliamentarians.” Paper presented at *The Third Annual Conference of the Parliamentary Network on the World Bank* (PnoWB), Bern, Switzerland (10 May 2002). Printed as *CMI Working Paper WP 6:2002*. Bergen: Chr. Michelsen Institute.
- Fjeldstad, Odd-Helge 2002. “Controlling fiscal corruption: The case of the Tanzania Revenue Authority.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Windhoek (4-5 April 2002).
- Fjeldstad, Odd-Helge & Ole Therkildsen 2002. “User fee financed local government in Namibia.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Windhoek (4-5 April 2002).
- Fjeldstad, Odd-Helge 2001. “Fiscal decentralisation: Experiences from Eastern and Southern Africa.” Paper presented at research seminar *Institute for Democracy in South Africa* (IDASA), Cape Town (December 2001).
- Fjeldstad, Odd-Helge 2001. “Tax compliance. Theory and findings from Tanzania.” Presented at a research seminar at NEPRU, Windhoek, Namibia (October 2001).
- Fjeldstad, Odd-Helge 2001. “Controlling fiscal corruption: The trouble with incentive schemes in Africa.” Presented at the conference *Globalization and Marginalization*, Norwegian School of Economics and Business Administration, Bergen (8-10 June 2001).
- Fjeldstad, Odd-Helge & Bertil Tungodden, 2000. “Fiscal corruption: A vice or a virtue?” Paper presented at the *Annual Conference of the Norwegian Association of Development Research*, Bergen (5-6 October 2000).
- Garyio, Zie & Catherine Anena 2001. “The politics of the introduction and implementation of VAT.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Kampala (7-8 April 2001).
- Hansohm, Dirk 2002. “Taxation, expenditure, and accountability: lessons from Namibia.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Windhoek (4-5 April 2002).
- Hansohm, Dirk, Benjamin Harris, Rosa Endjala & Klaus Schade 2001. “The impacts of trade liberalisation on Namibia’s tax system.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Kampala (7-8 April 2001).
- Mushi, Deo 2002. “Tax compliance in Tanzania: Why do firms evade tax?” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Windhoek (4-5 April 2002).



- Olsen, Gorm Rye 2000. “Aid, taxation and democracy in Africa in an era of globalisation. The View from Washington”. Paper prepared for the Annual Conference of the *Norwegian Association for Development Research*, Bergen (5-6 October 2000).
- Rakner, Lise 2002. “Accountability through tax reforms? The case of sub-Saharan Africa.” Paper presented at the conference *Taxation Perspectives: A Democratic Approach to Public Finance in Developing Countries*, Institute of Development (IDS), Sussex (28-29 October 2002).
- Rakner, Lise 2002. “Accountability through tax reforms? The case of sub-Saharan Africa.” Paper presented at the conference *Taxation, Accountability and the Poor*, Institute of Development (IDS), Sussex (31 October – 1 November 2002).
- Rakner, Lise 2002. “Taxation and development - A question of accountability? Reflections from sub-Saharan Africa.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Windhoek (4-5 April 2002).
- Rakner, Lise 2001. “The politics of resource mobilisation – a comparative framework.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Kampala (7-8 April 2001).
- Rakner, Lise 2000. “The politics of resource mobilisation. Reflections from Namibia.” Paper presented at NEPRU-seminar, Windhoek (10 July 2000).
- Rakner, Lise 2000. “The politics of revenue mobilisation. Reflections from Namibia.” Paper presented at the Annual Conference of the *Norwegian Association for Development Research*, Bergen (5-6 October 2000).
- Schade, Klaus. 2001. “Fiscal implications for Namibia of the EU – RSA Free Trade Agreement.” Paper presented at the workshop *The impact of the EU-RSA Free Trade Agreement on BLNS countries*, organised by the Parliamentary Standing Committee on Economics, Windhoek.
- Sindzingre, Alice 2002. “Political economy of taxation and international financial institutions in sub-Saharan Africa: reforms as problems and solutions.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Windhoek (4-5 April 2002).
- Therkildsen, Ole 2002. “Uganda Revenue Authority: the limits of autonomy.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Windhoek (4-5 April 2002).
- Therkildsen, Ole 2001. “Taxation in poor African countries.” Presented at a research seminar at NEPRU, Windhoek, Namibia (November 2001).
- Therkildsen, Ole 2001. “The performance of the Uganda Revenue Authority.” Paper presented at the *Annual Conference of the Research Programme ‘Taxation, aid and democracy’*, Kampala (7-8 April 2001).

- Therkildsen, Ole 2000. "Taxation, aid and democracy in poor African countries. Which connections?" Paper presented at the Annual Conference of the *Norwegian Association for Development Research*, Bergen (5-6 Oct. 2000).
- Tungodden, Bertil 2002. "Anti-corruption reforms in tax revenue authorities: Gradualism or a big push?" Paper presented at the *Annual Conference of the Research Programme 'Taxation, aid and democracy'*, Windhoek (4-5 April 2002).
- Tungodden, Bertil 2001. "Incentives and reforms. A framework for analysing fiscal corruption." Presented at the TAD-workshop in Kampala (7-8 April 2001).

## Other forms of research dissemination

- Fjeldstad, Odd-Helge & Lise Rakner 2003. "Taxation and tax administration in developing countries." Paper presented at the seminar *Taxation and development*, NORAD, Oslo (24 April 2003).
- Fjeldstad, Odd-Helge 2002. "Corruption in the TIC and TRA." Quoted in *The Economist Intelligence Unit. Country Report, Tanzania and Comoros*. London (November 2002, p. 21-22).
- Fjeldstad, Odd-Helge 2002. "Tanzania: Fiscal evasion is alive and well." Quoted in *The Indian Ocean Newsletter*. Paris (5 October 2002, p. 6).
- Fjeldstad, Odd-Helge 2002. "Mindre skatt til staten. Tanzania får ikke bukt med korrupsjonsproblemet tross reform" ['Less tax revenues to the state. Tanzania struggles to get rid of the corruption problem in spite of reform']. Interview in *Bistandsaktuelt*, no. 7. Oslo (September 2002, p. 10).
- Fjeldstad, Odd-Helge, Dirk Hansohm & Ole Therkildsen 2002. "Press briefing and discussions on findings of the TAD-programme", with national newspapers, television and radio, Windhoek (April 2002).
- Fjeldstad, Odd-Helge 2001. "Tax evasion in Namibia enters the spotlight." Interview in *The Namibian*, Windhoek (31 October 2001).
- Fjeldstad, Odd-Helge 2001. "Taxation, aid and democracy in Africa." Presentation of the research programme and findings for officials from NORAD, Bergen (27 August 2001).
- Fjeldstad, Odd-Helge 2001. "Decentralisation, corruption and local politics." Lecture at the NORAD seminar *How to prevent corruption in sector programmes (SWAP)*, Oslo (31 May 2001).
- Fjeldstad, Odd-Helge 2000. "Taxation in Tanzania. A review of issues." Presentation at the workshop *Taxation and aid in Africa*, DANIDA/CDR, Copenhagen (13 October 2000).
- Fjeldstad, Odd-Helge 2000. "Oppbygging og utvikling av institusjoner og systemer som skal sikre skatteinntekter til stat og kommune". Lecture at the Ministry of Foreign Affairs

*Centre for Competence* – Course in "Institutional development in aid", Oslo (13 April 2000).

- Fjeldstad, Odd-Helge 1999. "Tax evasion and fiscal corruption in developing countries. Lessons and prospects for reform". Lecture at the conference *Fighting corruption in development*, Transparency International, Oslo (26 October 1999).
- Hansohm, Dirk et al. 2000/01. A series of "Press briefings" on various tax-related issues in Namibia, including the introduction of VAT, capital gains tax and taxpayer charter. Windhoek: NEPRU.
- Olsen, Gorm Rye 2000. "The views of the World Bank and the IMF on taxation in Africa." Presentation at the workshop *Taxation and aid in Africa*, DANIDA/CDR, Copenhagen (13 October 2000).
- Rakner, Lise 2002. "Taxation in Africa." Interview in *BBC 4* (radio), sent Sunday 25 November at 10.15 a.m..
- Schade, Klaus 2001 and 2002. A series of "Press briefings", radio, TV and newspaper interviews, and attendance of panel discussions on the National Budget, The Auditor General's Report, and the Revised Budget. Windhoek, Namibia.
- Therkildsen, Ole 2001. "Taxation in Africa." Interview in *Namibia National Television* (November 2001).
- Therkildsen, Ole 2001. "Taxation in Africa." Interview in *Namibia National Radio* (November 2001).
- Therkildsen, Ole 2000. "Taxation, aid and democracy: the evolution of tax systems in Namibia, Tanzania and Uganda." Lecture at *Fagligt Forum*, Senter for Udviklingsforskning, Copenhagen (22 February 2000).
- Therkildsen, Ole. "Taxation in Uganda. A review of issues." Presentation at the workshop *Taxation and aid in Africa*, DANIDA/CDR, Copenhagen (13 October 2000).