

Request for research proposals

Research using administrative tax data from Uganda

UNU-WIDER, in collaboration with the Uganda Revenue Authority (URA), is requesting research proposals for the [Tax research for development](#) project. Proposals are requested for original research using URA administrative tax data to improve the understanding of tax systems, trade, employment, and revenue productivity in the Global South. Proposals from individuals (or groups of individuals) and non-profit organizations are welcome.

Submission deadline: 28 February 2025, 23:59 UTC+3.

Background

This Request for Research Proposals is part of the UNU-WIDER Tax research for development project under the Domestic Revenue Mobilization programme funded by Norad. The project aims to provide knowledge for better policymaking and inclusive development using administrative data. As part of this project, URA and UNU-WIDER have constructed several administrative tax data sets:

- Annual presumptive tax data;
- Transaction-level trade data;
- Monthly pay-as-you-earn data; and,
- An annual CIT firm panel

The data, anonymized and available at the taxpayer or transaction level (depending on the dataset), are described in detail in [Jouste et al. \(2024\)](#), [Tieu et al. \(2023\)](#), [Agaba et al. \(2023\)](#), and [McNabb et al. \(2022\)](#), respectively.

The project seeks proposals addressing policy-relevant research questions with a specific focus on the following objectives (the list is not exhaustive):

- 1 Research findings with a policy focus on tax administration
- 2 Insights into the impact of trade policies on the economy
- 3 Analyses relevant to international taxation, including tax incentives of multinational enterprises and transfer pricing
- 4 Economic research on corporate tax policies on investments, employment, capital/labour intensity and growth.

Offer

Researchers with successful proposals will gain access to otherwise restricted administrative tax data located at URA. Researchers will also gain access to UGAMOD-TAX, a tax microsimulation model, which can be used to simulate presumptive tax and pay-as-you-earn tax policies using the tax administrative data. More details about UGAMOD-TAX can be requested from researchproposal3@wider.unu.edu.

Researchers accessing the secure research lab located at URA premises in Kampala, Uganda, will need to adhere with the research lab rules and regulations. For example, these rules and regulations prohibit accessing the internet when using the research lab computers. Research lab assistants will provide help in extracting research outputs, such as figures and summary tables of the results, and guide in the use of the research lab.

Proposals from individuals (or groups of individuals), as well as non-profit organizations, are welcome. Individuals (or groups of individuals) should include a minimum of (1) local researcher (or partner) to facilitate and deepen the inclusion of the local research community. Applications from women and researchers from the Global South are encouraged. Proposals may address one or more of the research questions.

Individual researchers will be issued UNU Consultant Contracts (CTC), while non-profit organizations will be issued Institutional Contractual Agreements (ICA). A total research honorarium between USD 4,000–8,000 will be paid upon delivery of a satisfactory working paper and a one-page summary of the main research findings. The honorarium will be dependent on the qualifications of the lead researcher and assessment of the proposal. In cases of co-authorship, the honorarium will be divided among the contributors. The honorarium is an all-inclusive fee which is expected to cover all costs (such as data collection, research assistance, and travel costs to secure research lab) associated with the conduct of the proposed research. It is not required to submit a budget.

Researchers should be aware that this request will give preference to proposals that utilize this inventory of data to deepen government and researchers' understanding of tax systems, trade, employment and revenue productivity—including trade policies, tax incentives regimes, tax compliance behaviour of firms, formal employment and the revenue productivity of Uganda's tax system.

Expectations for researchers

All authors of successful proposals are expected to:

- 1 Write a working paper of sufficient quality to merit publication in the WIDER Working Paper series
- 2 Write a 1-2-page non-technical summary of the working paper that will adequately communicate the policy-relevant findings to decision-makers and senior management of URA and other relevant government entities
- 3 Sign agreements and abide by all restrictions imposed by URA and other government agencies with respect to the disclosure of confidential firm and individual information
- 4 At least one author of each successful proposal is expected to attend a work-in-progress workshop which will be organized online. The aim of the workshop is to present and discuss preliminary results as well as track progress
- 5 Participation in the final dissemination seminar in 2026 is considered separately
- 6 Be flexible in their research approach

Dates (EET – Eastern Europe Time)

15 January 2025	Launch of request for research proposals
20 February 2025	Final opportunity for questions on the request for research proposals.
28 February 2025	Proposal submission deadline
31 March 2025	Target date for informing on funding decisions
15 April 2025	Target date for researchers to be granted initial access to data
15 May 2025	Target date for the completion of necessary administrative procedures
15 November 2025	Target date for the submission of first drafts of paper with preliminary results
January/February 2026	Target date for work-in-progress workshop
31 August 2026	Target date for submission of near-final draft papers and a 1–2-page, non-technical summary of key findings
October 2026	Target date for final dissemination seminar

Evaluation process and criteria

Each proposal will be reviewed for scientific merit and feasibility. The proposals will be selected by the evaluation team, consisting of UNU-WIDER and URA research staff. Proposals will be evaluated on the basis of the following criteria: (i) relevance to the research project, (ii) strength of empirical and policy contributions, (iii) strength and qualifications of the research team, and (iv) feasibility of the proposal and ability to deliver within the timeframe.

Based on this assessment, a pool of suitable proposals will be determined. From this pool, accepted proposals will be drawn considering additional criteria such as diversity of topics addressed, clarity of writing, and geographic diversity. Only the final decision on whether the proposal is accepted or not will be communicated to applying researchers. Applicants must not expect feedback on their proposals.

For successful proposals

- 1 Researchers or their institutions (non-profit) will sign a consultant contract or institutional contractual agreement with UNU-WIDER that follows the UNU conditions of service for Consultant Contracts (CTC) or Institutional Contractual Agreements (ICA).
- 2 Researchers/institutions will transfer the copyright of research produced under the contract to UNU-WIDER. An important purpose of this copyright transfer is to allow UNU-WIDER to effectively negotiate with book publishers and editors of journals in order to seek the most desirable possible publication outlet for a collection of papers. If no (further) publication is to be expected by UNU-WIDER, the copyright can also be returned to the author(s). Any material published externally thereafter resulting from this body of work should carry due acknowledgement of UNU-WIDER as the original commissioning institute.

Proposal submission details

- 1 The proposal should be no more than five pages of A4 paper in length, excluding cover

page and references. Please use 12-point font, 1.5 line spacing, and standard margins. The proposal should clearly state the research objectives, study design and methods, data sources, and policy relevance. The cover page should contain the complete contact information of the researcher(s), and a 150–200-word proposal abstract summarizing the research question, main methods, data, and expected contribution to the policy debate.

- 2 Submission of proposals is made electronically by using the online form on the Request for Research Proposal announcement page. There are three forms to select from: one for individuals, another for groups of individuals, and a third for non-profit organizations. Details (such as an address, gender, nationality, date of birth) of all researchers involved are required to be entered into the form, and the cover page, the proposal, and brief CVs (five pages or less) of the researcher(s) uploaded. It is recommended to familiarize yourself with the form in advance.
- 3 Submission of a budget is not required for the proposal.
- 4 Any questions on the proposal process should be sent to researchproposal3@wider.unu.edu by 20 February 2025. Selected queries and responses will be published on the Request for Research Proposals announcement page on a rolling basis.