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INTERGOVERNMENTAL FORUM  
on Mining, Minerals, Metals and  
Sustainable Development

## ATAF-IGF Call for Innovative Ideas The Future of Resource Taxation

**Do you have an idea that would help resource-rich developing countries maximize the financial benefits from their mineral wealth? Do you wish you could share these ideas with decision-makers in the ministries of finance, mining, and tax authorities in dozens of countries?**

The Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF) and the African Tax Administration Forum (ATAF) are pleased to invite non-governmental organizations, international organizations, academia, and industry to submit innovative policy and administration ideas to help resource-rich developing countries maximize revenues from their mining sector. These ideas can involve incremental reforms to existing fiscal regimes already in place or proposed fundamental change.

### Background

The IGF Secretariat supports 76 member nations committed to leveraging mining for sustainable development aiming to ensure that negative impacts are limited, and financial benefits are shared. ATAF, with a membership of 40 African countries (tax administrations) serves as an international organization that aims at improving tax systems in Africa through exchanges, knowledge dissemination, capacity development, and active contribution to the regional and global tax agenda. Sharing and developing your ideas with IGF and ATAF — representing a combined 87-member nations in Africa, Latin America, Asia and Europe— offers a unique opportunity to engage directly with governmental officials and global experts with the power to influence tax administration and fiscal policies in resource-rich developing countries.

### The Future of Resource Taxation

In July 2020, IGF and ATAF launched a joint initiative to re-think how developing countries benefit financially from their mineral resources. The Future of Resource Taxation is a dedicated dialogue for governments, civil society, and industry to exchange ideas on how the current system of mining taxation can be improved, as well as alternative options available to resource-rich countries to maximize returns from their mineral wealth. The Future of Resource Taxation Roadmap, which is available in [English](#), [French](#) and [Spanish](#), explains why now is the right time to re-think mining taxation. You can also watch this [video](#) project primer.

The goal of the project is to take stock of the current mining fiscal regimes and consider alternative futures. We seek to constructively challenge the status quo with two main questions:

1. How can the dominant fiscal regimes for mining, based on royalties and income taxes, be improved in design or implementation?
2. Are there alternative options available to resource-rich countries to maximize the returns from their mineral wealth?

The final output will be an ATAF-IGF Handbook on the Future of Resource Taxation containing a selection of ideas to improve mining revenue collection and a framework to help policy-makers think through these options. The preliminary results of the handbook will be presented to various stakeholders before being submitted to IGF and ATAF member governments.

## Our Values

As we move through this process, our goal is to engage governments, industry, academia, civil society, and other key stakeholder groups in a thoughtful and respectful dialogue. It is our goal to have an inclusive debate, to allow the most interesting ideas to rise to the top, and to recognize that a selection of good options will take us further than assertions that one solution will meet all needs. We seek a process that tries to unite different stakeholders around a common objective of equitable results for all stakeholders, based on clearer and fairer rules for all. Moreover, we seek results that governments can implement effectively with support of stakeholders across the sector.

## Proposal Development Guidelines

IGF and ATAF are calling on all interested stakeholders to submit their new and innovative ideas to improve the design or implementation of the mining fiscal regimes already in place, or to break with the status quo, and fundamentally re-design the systems we have now.

Your idea should:

- **Be innovative** – this could be an innovative policy idea that is already being implemented by government; or a totally new idea that you would like to propose.
- **Be forward-looking** – the idea should be responsive to how the mining sector, and society are changing. It should address one or more of the major challenges and opportunities that resource-rich developing countries are likely to face in the next 5 to 10 years.
- **Be responsive to the guiding research questions that The Future of Resource Taxation is seeking to answer:** How can the dominant fiscal regimes for mining, based on royalties and income taxes, be improved in design or implementation? Are there alternative options available to resource-rich countries to maximize the returns from their mineral wealth?
- **Be responsive to the contextual needs of developing countries** – your idea should be feasible for developing countries to implement considering human and financial resource constraints, and other practical challenges.



- **Be aligned with the values mentioned above** – your idea should be open-minded and creative.

Ideas that meet the above criteria will be selected for inclusion in the ATAF-IGF Handbook. ATAF and IGF will work, where necessary, with the respondent to unpack their idea to make it suitable for inclusion in the handbook. For example, unpacking the idea might involve jointly considering the objectives of the idea; how it works, or might work, in practice; the impact on government revenue collection and attracting investments. In that context, IGF and ATAF will provide feedback and expert input to collaboratively develop the idea for the purpose of the handbook.

The proposal must follow the format in Appendix 1. It should be **no more than three pages**. It should contain a brief description of the idea, as well as explicitly address the five criteria above. Most importantly, the proposal should express why this idea has the potential to transform mining revenues in resource rich developing countries.

## Eligibility

The call for ideas is open to everyone.

Civil society organizations, industry, academia and non-governmental organizations are all invited to contribute. Ideas can be submitted by individuals or organizations as well as in partnerships.

We do not claim exclusivity over your idea. It can be drawn from an existing research paper, be used later in an academic research paper, or have some overlap with an existing report.

## Submission and deadline

Call launch: March 2021

Submission deadline: **30 April 2021**. For more information about The Future of Resource Taxation, visit the [IGF website](#) and the [ATAF website](#). Proposals should be submitted via email to both [Secretariat@IGFMining.org](mailto:Secretariat@IGFMining.org) and [Research@ataftax.org](mailto:Research@ataftax.org) with the subject '**Future of Resource Taxation**'. For questions on the Future of Resource Taxation, use the same correspondences.

An informational webinar will take place on Tuesday April 13, 2021 in English with French, Portuguese, and Spanish translation. [Please register to join us](#).



## Appendix 1 – Proposal Format

Name:

Job title:

Organization(s):

Email:

Phone numbers:

1. Describe your policy idea (short, elevator pitch): **150 words**
2. Describe the problem you are addressing: **200 words**
3. Describe your policy idea in more detail. Also, highlight whether it responds to question 1 or 2 of the project: **500 words**
4. Detail what potential impact this policy idea could have on mining revenues in resource rich developing countries: **250 words**