TANZANIA REVENUE AUTHORITY

ISO 9001:2015 Certified

INSTITUTE OF TAX ADMINISTRATION

RESEARCH AND PUBLICATION POLICY

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RESEARCH AND PUBLICATION POLICY

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LIST OF ABBREVIATIONS AND ACRONYMS

COSTECH	Tanzania Commission for Science and Technology
CV	Curriculum Vitae
ITA	Institute of Tax Administration
NACTE	National Council for Technical Education
NACTVET	National Council for Technical and Vocational Education and Training
NBS	National Bureau of Statistics
RCP	Research and Consultancy Policy
RCU	Research and Consultancy Unit
REPOA	Research on Poverty Alleviation
RPD	Research and Policy Department
RTC	Research Technical Committee
TRA	Tanzania Revenue Authority
TZS	Tanzanian Shilling

PREFACE

The Institute of Tax Administration is an integral part of the Tanzania Revenue Authority. The Institute has a long history going back to the former East Africa Community (EAC), of providing training in Customs and Taxation. Following registration by the National Council for Technical and Vocational Education and Training (NACTVET) formerly NACTE in 2007, the Institute's mandates as a higher learning Institution has expanded to include research and publication. Since then, the Institute has been at forefront in conducting research and publication activities in the areas of customs, taxation and related disciplines. Due to complex nature of research and publication activities, it is important to implement an extensive set of policies and guidelines for smooth operationalization

In March 2012, the Commissioner General of the Tanzania Revenue Authority approved the Research and Publication Policy of the Institute of Tax Administration. This policy intends to put in place a framework to streamline conducting of Research and Publication activities at the Institute. It also serves as a vital tool for promoting these activities and ensuring equitable distribution of resources among involved parties. This policy applies to all internal and external stakeholders engaged in conducting research and publication activities with the Institute.

As an academic community, the Institute has a responsibility to nurture and encourage the highest possible standards of intellectual honesty and integrity that includes; accountability and making every effort to ensure value for funds invested in research activities. It is necessary for the Institute to safeguard integrity in all aspects of research and publication activities.

This Policy operate as a guide to the development of research and publication at the Institute. The Policy enables preparation of good proposals, proper execution and reporting that greatly minimize unnecessary delays of relevant approvals and release of resources.

This document is a culmination of an intensive and extensive consultative process. I, therefore, believe that it will motivate and attract researchers to affiliate with the Institute's research and publication activities. Let the policy mark a new era in the conduct and dissemination of research output and enhance the image of our institute locally and internationally.

Prof. Isaya J. Jairo

Rector

Institute of Tax Administration

January, 2025

1.0 INTRODUCTION

The research and publication processes involve a sequence of systematic procedures that a researcher must go through in order to generate and disseminate knowledge that is considered valuable.

This Policy is meant to help staff of the Institute of Tax Administration (ITA) to undertake research and publication activities. The focus is to guarantee sustainability of ITA in conducting research and contribute body of knowledge in addressing challenges and other related fiscal policy challenges.

The Institute is mandated to provide class-room and practical training, conduct research and provide advisory services related to Customs and Taxation. Thus, this Policy is set to ensure and provide framework for research and publication management structure and standards at the Institute. Furthermore, it describes the Institute's research objectives and outlines the priorities that will guide reforms for improving revenue collection system.

1.1 Background

The Institute of Tax Administration was registered by NACTVET (formerly NACTE) in 2007 as a higher learning institution and in 2009 it became fully accredited. ITA inspires to become a World Class Centre of Excellence in Customs and Taxation Studies. The Mission of the Institute is to "provide high-quality competence-based training, research and consultancy services in Customs and Taxation using state of the art technology". ITA's mandate focuses on improving the practice of Customs and Taxation through training, research and consultancy. Along the same mandate, ITA has the following key functions:

i. To conduct short-term and long-term training programmes in taxation and related disciplines as may, from time to time, be prescribed;
ii. To broaden the perspective and knowledge of TRA staff and other stakeholders through joint training with comparable institutions in Tanzania, within the region and the world at large;
iii. To arrange for the publication and dissemination of knowledge generated from the activities of the Institute for consumption within TRA and externally in so far as this is in the best interest of TRA;

iv. To conduct taxation and customs research, in collaboration with other institutions and other departments within TRA, in priority areas as determined from time to time, and apply the research findings for the betterment of its training programmes;
v. To produce literature for advancement of knowledge and skills on taxation and customs professions; and
vi. To sponsor, arrange or provide facilities for seminars, workshops, symposia or conferences on Taxation, Customs and related issues.

The Institute recognizes the importance of research for addressing TRA operational challenges and considers it as a potential means for improving situations and innovation. Thus, ITA emphasizes its research agenda to align with the sustainable development goals, the national research priorities and TRA strategic revenue objectives.

1.2 Linkages with other Government Policies

The Policy is in line and has linkages with other sectoral policies and legislations, these include: The Constitution of the United Republic of Tanzania; the National Science and Technology Policy for Tanzania – 1996; the National Five Year Development Plan (FYDP III); the proposed Tanzania Development Vision 2050; the Higher Education and Training Policy (2014); the National Research and Development Policy (2010); the National Innovation Framework; the TRA Research Policy; the TRA Sixth Corporate Plan 2022/23 – 2026/27; the ITA Fifth Strategic Plan 2022/23 – 2026/27; TCU guidelines; NACTVET guidelines; the TRA Anti-Corruption Policy; the Blueprint for Regulatory Reforms to Improve the Business Environment. Furthermore, the Policy is linked to the Domestic Revenue Mobilization Strategy that addresses Government revenue goals and the 2030 Sustainable Development Goals (SDGs).

1.3 Challenges facing Research and Publication

Conducting research and producing publications is an essential part of being a scholar-practitioner with the skills and veracity to influence reforms. The Institute, like other

learning and research institutions, is obliged to contribute valuable knowledge to the existing body of knowledge through research. The Institute's staff and student are obliged to conduct scientific research projects for the purpose of generating new knowledge and improving situations in areas related to fiscal policy.

Taxation and customs knowledge is pursued across the universe. Existence of tax policies, tax laws, guidelines and strategies for collection of taxes are not adequate to influence and address technical, operational and compliance issues. Therefore, conducting research leads practitioners identify problems and likely solutions to existing challenges.

This Policy remains as a key tool to guide research activities to ensure that ITA supports TRA operations.

However, the ITA research function faces challenges. These include:

i. Insufficient budget to carry out comprehensive research
ii. Insufficient framework for intellectual property rights for the research output;
iii. Absence of institutional research repository

1.4 Importance of the Policy

The Policy focuses on enhancing management of research and publication activities at the Institute. It is set to guide and provide a coordinated approach while promoting culture of conducting research and produce publishable output by staff and students. Furthermore, it identifies, among other things, operational constraints and provides strategic directives to address the related challenges.

The Policy adopts a generic approach and establishes framework for administration and management of research at ITA. It creates an enabling environment for external research funders to collaborate with the Institute in strengthening and facilitating research and dissemination of taxation and customs-based knowledge. This Policy, therefore, intends to:

i. Enhance the ITA's position as a leader in customs and taxation innovative research;
ii. Initiate and strengthen collaborative research with national, regional and international institutions;
iii. Enhance the profile of the ITA through various, top quality journal publications, research citations and research awards;
iv. Collaborate with the TRA and other relevant

government institutions to translate research findings to policy; and,

v. Collaborate with other practitioners in knowledge management, innovation and application of ICT in research development.

1.5 Scope of the Policy

In this Policy, the ITA will facilitate, host and conduct research in customs, taxation and related fields where new developments undertake to offer new knowledge or address problems constraining development initiatives across the universe and add value to other national, regional and international activities. This Policy shall apply to all researchers of the ITA. For the purpose of this Policy 'researchers' are defined to include:

i. All staff, temporary and permanent, who are active in teaching, research, administration and provision of any form of support to the core functions of the Institute;

ii. All mentors, guides, external experts and sponsors associated with any of the research activities of the Institute;

This Policy shall apply to researcher and publication. For the purpose of this Policy, research related activities shall inter alia include:

i. Research of collaborative nature, in-house and individual research project;

ii. Basic, strategic and applied research undertaken either for fulfilling the requirements of academic degrees or for solving specific problems

iii. Scholarly activities intended to expand knowledge boundaries by analysis, synthesis and interpretation of ideas and information by making use of rigorous methodologies;

iv. Knowledge compilation and communication initiatives for academic developments related to customs and taxation for writing of textbooks, chapters of textbooks, monographs, etc.;

v. Creativity involving the generation of new ideas, innovations, hypotheses, images, performances or artefacts for developing new knowledge related to taxation and customs field.

vi. Publication, presentation and communication of the research outcomes and related activities.

2.0 BROAD POLICY DIRECTION

2.1 Overall, Policy Goal

The goal of the Policy is to build a reputable, trustful and making ITA a robust national and international center of excellence in research and innovation. Furthermore, the Policy is intended to offer strategic support while encouraging the country's efforts towards advancement of social-economic development. To this end, the overall goal centers on accelerating ITA staff conduct research and generate better options for improving tax revenue management for sustainable development.

2.2 Policy Outcomes

The main outcomes Policy are:

i. Strengthened institutional research and innovation capacity;
ii. Improved use of technology in conducting research at ITA;
iii. ITA becoming center of excellence in customs and

taxation knowledge;

iv. Enhanced support to TRA operations;

v. Dissemination of research output (knowledge) to stakeholders;

vi. ITA provide high-quality competence-based training, research;

vii. Committed, engaged and high performing staff;

viii. Improved knowledge base and its application in revenue management; and

ix. Enhanced cooperation and collaboration in research activities related issues.

2.3 Objectives of the Policy

The overall objectives of the Policy are to:

i. Enhance the framework for conducting research project;

ii. Provide a modality for proper coordination of all research activities at ITA;

iii. Promote use of modern technology in conducting research;

iv. Prepare and regularly update the research agenda of the Institute;

v. Disseminate knowledge generated from the

Institute's research activities;

vi. Protect confidential and sensitive information and manage intellectual property;

vii. Introduce a research quality assurance mechanism;

viii. To promote and prioritize research that will provide generation of appropriate knowledge for the broadening of knowledge base and literature in taxation and customs;

ix. Promote and set guidelines for collaborative research between ITA and other parties;

3.0 RESEARCH POLICY PRIORITY AREAS

One of the key qualities for a high -class training institution is the level and nature of research undertaken by staff, students and research members. A high-class training institution has elaborate research supporting structure in place which facilitate conducting research and dissemination of research output. In order to ensure that research activities carried out by researchers at the ITA make impact nationally and internationally, the ITA need to establish favorable structure to support the research and publication processes. The research conducted by ITA staff should be expedited through the following elaborated policy priority areas:

3.1 Strengthen Institutional research and publication capacity

The ITA recognizes the central role research plays in its mandate as the leading taxation and customs institution of higher learning in Tanzania. The research function of the ITA fit together into the teaching obligation. The generation of new knowledge (through research) directly influences curriculum development and teaching. Research provides the raw materials for efficient and inspiring classroom interaction; it puts the teacher on the cutting edge of new knowledge.

In order to continue to play the key function of research, the ITA compels itself to establishing, maintaining, and protecting an enabling research environment that promotes innovation, production, domestication and stimulating exchange of ideas within the Institute and with external stakeholders. An enabling environment appreciates appropriate governance structure whose mandate is to support the development and maintenance of research structure consistent with the national commitments and international standards.

3.2 Setting Research Governing Structure

In the day-to-day management of the research, production and extension activities, the following should be considered:

i. Research infrastructure development and formulation of appropriate policies;
ii. Research planning, coordination, administration, logistical support;
iii. Research funding options;
iv. Protection of intellectual property, commercialization, dissemination and publication;
v. Strategic alliances with government, industry, local and international research collaborations;
vi. Management of research libraries and archives;

vii. Research branding, setting research standards and benchmarking, research quality assurance/control, research risk assessment and capacity building;
viii. Coordination of seminars, workshops, conferences and symposia;
ix. Management of the research contracts; and
x. Extension and outreach services

3.3 Balancing teaching and research activities

In its academic policy, the ITA emphasizes the need for staff to balance between teaching and research and extension activities. Specifically, the ITA shall include research in the job description of every academic member of staff and ensure that time is allocated for research purposes and each member of academic staff is evaluated and rewarded for successful conduct of research. Further, the ITA recognizes the rights of staff and students in respect of academic freedom and research.

3.4 Promoting objectivity in research

Fair and honest reporting is the symbol of scientific endeavors. To this end, researchers are expected to:

i. Maintain the highest degree of intellectual honesty in the design, conduct, data analysis, reporting of research findings and in acknowledging significant direct and indirect contributions made by colleagues and collaborators;
ii. Be honest regarding reporting of any conflicts of interest that might exist in relation to the specific works they are carrying out; and
iii. Report any real or potential conflicts of interest to the Institute and in reporting of their research findings.

3.5 Establishment of the Research Technical Committee (RTC)

There shall be established a Research Technical Committee (RTC) where by the Chairperson and one member from reputable academic or research institutions will be appointed by the ITA Rector. Other members will be selected by virtual of their position.

In order to expedite the process between writing of a research proposal and release of, and accounting for research funds, there will be only one organ that shall consider and approve/ disapprove a research study. RTC will implement responsibilities of compliance with Research

Quality Standards as per stipulated in guidelines. This organ shall be the Research Technical Committee (RTC), which shall be composed of six members as indicated in Table 1.

Table 1: Composition of RTC Members

S/N	RENOWNED RESEARCHER	CHAIRPERSON
1.	Deputy Rector Academic (DRA) – ex official	Member
2.	Deputy Rector Planning and Finance (DRP)	Member
3.	Representative of the Director for Research and Policy Department of TRA	Member
4.	One member of academic staff	Member
5.	One member from reputable academic or research institutions	Member
6.	Head of Research and Consultancy	Secretary

In addition to substantive members, RTC may Co-opt up to two temporary members appointed by Rector. With exception of ex-official members, the tenure of office of the membership of the RTC shall be two years renewable once. Members of the RTC shall be paid honorarium as may be determined from time to time by the Governing Council.

3.5.1 Functions of the RTC

(i) The RTC shall be responsible for formulating the annual research agenda of the Institute.

(ii) Developing and overseeing the implementation of research policies and procedures within the institute.

(iii) Reviewing and approving research proposals submitted by staff members, and other researchers affiliated with the Institute.

(iv) Act as quality assurance organ for research conducted by staff members, and other researchers affiliated with the institute.

(v) Guiding staff members on matters related to research design, methodology, and analysis

(vi) Developing and implementing technical training programs and workshops, conferences for researchers within the institute

(vii) Facilitating collaborations and partnerships between researchers within the institute and with external organizations.

(viii) Identifying and securing funding opportunities for research projects and initiatives within the institute.

(ix) Promoting the dissemination of research findings and encouraging publication in peer-reviewed journals and other academic outlets

(x) Advising institute administration on matters related to research policy, funding, and infrastructure.

(xi) The chairman will have a casting vote where necessary.

3.5.2 Editorial Board (EDB)

There shall be established Editorial Board of African Journal of Customs and Fiscal Studies (AJCFS) where by the Chairperson and **Six** members from reputable academic or research institutions will be appointed by ITA Rector. Other members will be selected by virtual of their position.

The Editorial Board will implement responsibilities of coordination and quality assurance of publication of ITA Journals as per stipulated in guidelines. In order to expedite the process between writing of a research proposal and publications, there will be only one organ that shall consider and approve/ disapprove a publication, after peer review (i.e. by two independent external reviewers). This organ shall be the Editorial Board (EDB), which shall be composed of ten members as indicated in Table 2:

Table 2: Composition of Editorial Board

S/N	Member	Position
1.	Renowned researcher	Chairperson
2.	Deputy Rector Academic (DRA) – ex official	Member
3.	Deputy Rector Planning and Finance	Member
4.	**Six** members appointed from reputable academic or research institutions	Members
5.	Head of Research and Consultancy	Member
6.	Deputy head of research	Secretary

In addition to substantive members, EDB may co-opt up to two temporary members. With exception of ex-official members, the tenure of office of the membership of the EDB shall be two years renewable once. Members of the EDB shall be paid honorarium as may be determined from time to time by the Governing Council.

The EDB shall also be responsible for approving the manuscript for publication. Members of the EDB shall be paid honorarium as may be determined from time to time by the Governing Council.

Functions of EDB

(i) Reviewing and selecting articles for publication based on criteria such as quality, originality, and relevance to the publication's focus.

(ii) Providing feedback and guidance to authors to ensure that their work meets the publication's standards and style.

(iii) Ensuring that the publication adheres to ethical and professional standards, such as avoiding plagiarism, maintaining confidentiality of sources, and respecting the rights of authors.

(iv) To ensure publications are produced on schedule and within time and budget.

(v) Promoting the publication and encouraging submissions from a diverse range of authors and perspectives.

(vi) Presenting the publication to the public, including through networking, speaking engagements, and other forms of outreach.

3.6 Ethical Practice

The ITA shall ensure that researchers working within the institute and/or who are associated with the institute shall

work in accordance with established research ethical standards. The Institute shall review these ethical standards from time to time as dictated by advances in knowledge. To this end, the ITA shall develop and disseminate the Research Ethical Standards to all researchers.

Researchers at the Institute as well as research affiliates will be expected to be aware of ethical requirements. All research conducted by staff of ITA shall be required to receive ethical approval from the RTC in reasonable time and before the research work can be conducted. (Collaborative Research with TRA-HQ)

3.7 Funded Research Project

The ITA recognizes the challenges that come with funded research projects. These projects may be inclined to conflict of interest as well as conflict of commitment, thus require special attention of the RTC. The Institute shall solicit donor research funds; guide researchers to potential funding sources; negotiating with potential donor funding agencies; keep a record of recipients; managing research funds; and detect and manage potential conflicts as well as research misconduct. The RTC will ensure that the ITA is fully

compliant with research funded terms and conditions, ITA policies, government regulations and requirements. Funded research activities shall be subject to specific Memorandum of Understanding/Agreement.

3.8 Research Supervision and Research Risk Compliance

The ITA shall ensure that researchers who carry out research under the name of the institute adhere to research protocol, ethics and guidelines provided by regulatory organs, client, funding agencies and the Institute. The Institute shall identify and mitigate potential research compliance risks.

3.9 Research Quality and Research Assessment

In order to ensure that researchers of the ITA attain the highest research standards, the ITA shall train its internal researchers to produce quality research. The Institute shall enhance the capacity of the Research Technical Committee and Editorial Board to ensure that research output attain the highest standards. In this regard, the RTC and Editorial Board shall ensure compliance with Quality Standards. The

ITA shall enforce the use of the research register whereby all researchers and research outputs will be registered.

3.10 Intellectual Property Rights

The ITA shall provide an enabling environment that encourages knowledge and product creation. In order to protect discoveries and inventions by its researchers, the ITA shall establish appropriate mechanisms to protect intellectual property rights. Such protection shall ensure that inventions/innovations are patented so as to protect the rights of the Institute as well as inventors/innovators in line with Government Intellectual Property Policy. Researchers shall be required to familiarize themselves with the provisions of the Government Intellectual Property Policy.

3.11 Incubation/Mentoring Lab

The Institute shall foster talent and facilitate the incubation of new ideas and mentoring of incubates. To facilitate this, the Institute shall facilitate and enable innovations. In this regard, researchers shall be required to take cognizance of the procedures of business incubation including the mentoring of incubates as adopted in the National Innovation Framework (2022).

3.12 Research Utilization

The ITA shall establish processes to ensure that research conducted at the Institute is made available to researchers, industry, policy makers, targeted users and the general public through publications, workshops, and outreach and extension services.

3.13 Recognition of Publications for Promotion

National Guidelines (NACTVET Scheme of Services for Technical Teachers) for promotion of academic staff up the ladder, TRA Scheme of Service for Academic Staff and best practices in other academic institutions require academic staff to research and publish in refereed journals, conference proceedings, books, chapter in a book, teaching manuals, research reports and consultancy reports.

For the purpose of recognizing publications in relation to academic staff promotions and honorarium payments, each submitted publication shall be evaluated based on the Institute's publication quality criteria provided in the ITA Scheme of Services for teaching staff and librarian and in the policy. The following criteria shall apply in evaluation and approval of journals:

3.13.1 Editorial Board

The editorial board should be composed of experts in the field who can provide insightful reviews, guidance and oversee governance of the processes. The list of the editorial board, including chief editor and other editors, with their affiliation institutions must be explicitly shown in Journal website.

3.13.2 Ownership/Affiliation of the journal

The Institute shall consider the ownership or institutional affiliation of a journal when evaluating publications for academic staff promotion, honorarium, or other scholarly recognition. Journals associated with recognized entities such as universities, professional societies, government bodies, or nonprofit research institutions are generally regarded as credible due to their established academic frameworks.

Journals with unclear affiliations or those operated primarily for commercial purposes without demonstrated academic oversight shall be subject to further scrutiny before acceptance. Table 3 indicate the Classification of Journal Affiliations.

Table 3: Classification of Journal Affiliation

Type	Description
Academic/University	Published or hosted by recognized universities or higher education institutions
Professional Societies	Affiliated with academic or professional associations
Commercial Publishers	Operated by for-profit publishing companies
Government/Research Institutes	Backed by government departments or public research agencies
Independent/Nonprofit	Managed by nonprofit organizations or independent research centers

3.13.3 Rigour of Peer Review

Rigorous peer review ensures that publications meet high standards of academic integrity, originality, and methodological soundness. Journals will be assessed based on the following elements:

(i) Type of Peer Review

The preferred model is the double-blind review, in which both the authors and reviewers remain anonymous. This model is considered the most objective and effective in minimizing bias. Single-blind and open peer review systems are not accepted.

(ii) Existence of Peer Review Guidelines:

The journal must have clearly defined and publicly available peer review guidelines, outlining the scope, procedures, and responsibilities of reviewers and editors. These guidelines must ensure consistency, fairness, and scholarly rigor in the review process.

(iii) Peer Review Duration

Timeliness is a key element of quality scholarly communication. The best practice timeframe for peer review shall range from four (4) to eight (8) weeks or more, counted from the date of manuscript submission to the first decision or final publication. Journals lacking defined timelines shall not be favourably considered.

(iv) Evidence of Review Processed

The Institute reserves the right to require supporting documentation, such as peer review reports, editorial correspondence, or journal policy statements, as evidence of a structured review process.

(v) International peer reviewed journal: International

Journals in this context refers to those recognized Journals Retrievable from international citation, international editorial board, international circulation, and regular frequencies. Similar to local journals, international journals should be regularly evaluated to ensure their quality and standard.

(vi) Predatory Journal:

A predatory journal is a type of academic journal that exploits authors by charging publication fees without providing legitimate editorial and publishing services, such as peer review, editorial oversight, or archiving and ethical publishing standards. These journals often:

(i) Lack transparency about their editorial board, peer-review process, or indexing status.
(ii) Publish low-quality or fake research to make money, damaging academic credibility
(iii) Lack of rigorous peer review (or none at all).
(iv) False claims about impact factors, indexing, or editorial boards.
(v) Rapid acceptance and publication timelines that are too good to be true.

(vi) Fake editorial board members or listed scholars without their permission.

(vii) Not indexed in recognized databases

Meanwhile, accepted journal shall have refereed journals criteria as stipulated in section 3.13.7, credible publisher as indicated in section 3.13.4, and has proper indexing as stipulated in section 3.13.5. Therefore, it is strict not allowed to publish in predatory journals and all articles published in predatory journal shall not be accepted for academic promotion or any other qualification.

3.13.4 Publisher credibility

The Institute shall assess the credibility of a publisher before recognizing a publication for purposes of academic staff promotion, honorarium, or other academic incentives. Publishers that engage in predatory practices such as bypassing genuine peer review processes, falsely claiming indexation or impact factors, or publishing manuscripts within unreasonably short timelines without providing evidence of rigorous peer review process shall not be recognized for evaluation or reward purposes.

3.13.5 Indexing

Journal indexing refers to the process of including academic journals in bibliographic databases or indexing services that catalog and organize published research for easy discovery, access, and citation tracking. In addition, the proposed journal should preferably be indexed in the accepted academic data base such as Scopus, Directory of Open Access Journals (DOAJ), Web of science, EBSCOhost, ProQuest, SABINET, ASSAf's SciELO, Emerging Sources Citation Index (ESCI).

It should be noted that some academic journals may falsely claim affiliation with recognized and credible journal indexation. Therefore, staff are strongly advised to seek prior approval or technical guidance from ITA Management or the Research and Consultancy Department before submitting their manuscripts for publication. Further, APPENDIX I provide list of accepted and recognized Academic Indexing Database.

3.13.6 Prior Guidance on Conference Publications

Academic staff intending to present papers at conferences for promotion purposes shall be required to seek prior guidance from the Institute before submission or

presentation, as some conferences do not publish proceedings. Such guidance shall confirm whether the targeted conference:

i. Publishes peer-reviewed conference proceedings; and
ii. Meets the Institute's criteria for recognition of conference publications for promotion purposes.

Conference papers presented at forums that do not publish peer-reviewed proceedings shall not be considered for promotion, honorarium, or academic progression.

3.13.7 Plagiarism Score

Plagiarism is defined as the act of using another person's ideas, words, or work without proper acknowledgment, presenting them as your own. Also, as defined by Tanzania Commission for Universities (TCU) defined as to deliberately present work, words, ideas, theories, etc., derived in whole or in part from a source external to the student or author as though they are the student's or authors own efforts.

The Institute shall nurture academic integrity among staff and students. The Institute shall ensure zero tolerance towards plagiarism, however, given the fact that it may not be feasible

to attain 100% originality especially for scholarly work which require extensive review of literature, the degree of material plagiarised in the submitted work will be the main criteria for judging whether the author has committed an act of plagiarism. Thus, the Institute shall establish the plagiarism tolerance level and shall put in place appropriate deterrent measures to ensure academic honesty.

For publication to be accepted for promotion shall undergo plagiarism and Artificial Intelligence (AI) test. The acceptable level of plagiarism shall not exceed 30% for research or consultancy reports, and 20% for journal articles, conference proceedings, or books. Any report or publication that exceed the tolerable plagiarism value shall be rejected and the author shall be issued with a reprimand or warning and other disciplinary actions as deemed appropriate by the Institute.

If any ITA staff member is found to have received a promotion or honorarium based on an academic publication that does not meet the Institute's recognized academic criteria such as journal quality, publisher credibility, or proper indexation the Institute reserves the right to revoke the promotion and require the staff member to return any honorarium paid in relation to that publication.

It should however, be emphasized that the tolerance level of 30% or 20% shall be analyzed further to check its distribution based on the plagiarism test report from the software. If for example, the entire or a significant part of 30% is contributed by copied materials, ideas, or concepts from another person without due acknowledgment, appropriate sanctions may be imposed as indicated in Table 5.

Table 4 provides different scales of plagiarism with their corresponding degree of seriousness and forms of plagiarism.

Table 4: Scales of Assessing Plagiarism

Level of Seriousness of plagiarism	**Percentage of material plagiarized**	**Type of Document**	**Form of Plagiarism**
Serious Plagiarism	31-100%	For research and consultancy reports	▪ Directly copying works (ideas, concepts, etc.) without referencing. ▪ Fabricating or falsifying results/data. ▪ Submitting false records, documents, or another person's work.
	21-100%	for articles, conference proceedings and books	

			▪ Paying or engaging a third party to produce assignments or research reports. ▪ Using fictitious citations. ▪ Copying another's work and citing without quotation marks. ▪ Collusion to submit identical work without formal permission.
Moderate Plagiarism	10- 30%	For research and consultancy reports	▪ Breach of research ethics as per institutional codes (e.g., SUA). ▪ Copying limited texts with minor linguistic changes and presenting as own work. ▪ Omitting quotation marks when borrowing from another author. ▪ Using limited, inaccurate, or imperfect citations.
	10 -20%	for articles, conference proceedings and books	
Minor Plagiarism	01–09%	For All	▪ Rephrasing someone else's

			short texts without proper citation. ▪ Including few copied texts cited in references but not properly acknowledged in-text. ▪ Limited copied texts cited but not placed in quotation marks.

Table 5: Sanctions based on the level of Plagiarism			
Level of seriousness of plagiarism	**Percentage of material plagiarized**	**Type of document**	**Sanctions for plagiarism**
Serious plagiarism	31-100	For research and consultancy reports	• Rejection of the entire or part of the work, the Author be required to re-write, and re-submit the work • Revoke recognition already awarded by the Institute • Demotion • Legal action • Retraction of published work • Give a written reprimand or warning
	21-100%	for articles, conference proceedings and books	
Moderate plagiarism	10-30%	for research reports and consultancy reports	• No action required

	10-20%	For articles, conference proceedings and books	
Minor Plagiarism	0-9	For all	• No action required

In addition to the penalties outlined in Table 5, the Dismissal Penalty may also be imposed if it is proven that a staff member intentionally sought to damage the image of the TRA or the Institute for personal gain or misuse the Institute or TRA documents for personal benefit.

3.13.8 Refereed Journals Criteria

In pursuit of academic excellence and institutional credibility, the Institute requires all academic staff to publish their research in high-quality, peer-reviewed journals that are recognized within their respective disciplines. Such journals must demonstrate academic rigor, transparency in editorial processes, and adherence to established standards of scholarly communication.

To ensure consistency and uphold quality publication, the Institute shall maintain and periodically update a list of approved journals and indexing databases. This list will serve

as a reference and offers guidance for early-career researchers or postgraduate supervisors in selecting suitable journals. APPENDIX II provide list accepted and recognized Journals.

If a researcher intends to submit a manuscript to a journal not listed in the Institute's approved journal list or indexing directories, the staff are strongly advised to seek advice from the Research and Consultancy Department. The request for advice should include:

- Full journal details (title, ISSN, publisher)
- Journal scope and aims
- Editorial and peer-review process description
- Justification for selection based on research alignment

This vetting process is intended to prevent submission to predatory journals and to ensure that all Institute-supported research attains appropriate visibility, impact, and scholarly recognition.

3.14 Conference Proceedings

The conference proceeding accepted for promotion must meet the following criteria

(i) Shall be registered with ISSN Number

(ii) Organized by academic institution or a recognized professional association

(iii) Papers must undergo a rigorous peer review

(iv) The paper must be retrievable from referred proceedings

3.15 Research reports

(i) Published by academic institution or a recognized professional association

(ii) Reports must undergo a rigorous peer review

(iii) The reports must be retrievable

(iv) Must be registered by the Institute

3.16 Books/Chapter in a book

(i) Relevant to the ITA fields of study

(ii) Registered with ISBN Number

(iii) Published by a reputable publisher

(iv) Evidence of peer review

3.15.1 Consultancy reports

(i) Must be registered by the Institute

(ii) Evaluated by two peer reviewers

(iii) Must have a nature of research study

(iv) Must have a scholarly merit and rigorous, analytical depth and methodological soundness

(v) Must be relevant to a discipline

(vi) Must have Impact and application

3.17 Payment of Honorarium for Scholarly Work

An honorarium will be provided for the publication of journal articles, book chapters, books, and conference proceedings, at a rate to be determined by the Council. This payment serves as reimbursement for any costs incurred in the process of gathering relevant information, such as data collection expenses. Additionally, the honorarium will only be granted upon submission of a copy of the authentic reviewer comments received during the peer review process.

Upon approval by the RTC, any paper presented at a research seminar will be designated as an ITA Discussion Paper. While such papers will not be considered for promotion purposes, authors will receive an honorarium at a rate to be determined by the Council as reimbursement for any costs incurred in gathering relevant information, such as data collection expenses.

3.18. Evaluation of Publications Submitted by ITA Staff

The Institute shall ensure timely provision of evaluation results for publications submitted by staff members for purposes such as promotion or other academic requirements. To avoid unnecessary delays, the evaluation process will adhere to a defined timeframe. This policy will be supported by separate guidelines outlining the procedures for conducting evaluations, issuing preliminary and final results, and managing all stages of the publication assessment process are described in the guideline to this policy.

3.19. The requirements of the publications for academic promotions

The Institute shall take into account the publication requirements for career progression from one academic cadre to another, or for promotion, in accordance with the guidelines set by relevant regulatory bodies (currently NACTVET and TCU).

The distribution of points for publication requirements is governed by the TRA ITA Academic Scheme of Service, as outlined in Tables 6 and 7.

Journal papers, books, conference papers, research reports, consultancy reports, and book chapters for promotion to various ranks of academic staff is as follows:

Table 6: Maximum and minimum weights permissible for promotion to various ranks of academic staff

Type of publication	Lecturer/Librarian to Senior Lecturer/Senior Librarian	Senior Lecturer/Senior Librarian to Associate Professor	Associate Professor to Professor
Journal papers	Min. 30%	Min. 35%	Min. 35%
Book	Max. 30%	Max. 25%	Max. 25%
Chapter of a book/published conference paper	Max. 20%	Max. 20%	Max. 20%
Research/Consultancy reports and Book editorial	Max. 20%	Max. 20%	Max. 20%

In case of co-authorship points obtained will be accrued wholly to all authors. However, at least two (2) papers published in international journals and a minimum of three (3)

points from single authored publications is required for promotion from Senior Lecturer to Professorial ranks.

a) The overall grade for each publication has then to be converted into points, this conversion should be guided by the following table below.

Table 7: **Conversion of Overall Grades into Points**

Qualitative Evaluation of the Publication	Journal article & Chapter in a Book	Conference papers	Book review//Research/Consultancy Report	Book
Excellent (A)	1	0.8	0.75	6
Very Good (B+)	1	0.8	0.75	5
Good (B)	0.75	0.5	0.5	4
Satisfactory (C)	0.5	0.3	0.3	3
Poor (D)	0	0	0	0

Further criteria for promotion from one cadre to another are described in the guideline to this policy.

3.20. Appeal of the decision on the submitted publications.

Any Author aggrieved by the process and/or results of the evaluation of publication for promotion is allowed to appeal.

Such appeal will be lodge to the ITA Governing Council whose decision will be final.

4.0 STRATEGIES TO ENHANCE RESEARCH CAPACITY

In order for ITA to realize its goals as laid out in this research policy, it is important that strategies be developed to facilitate research. In this regard, the Institute has identified a number of areas as key to enhancing research capacity. These strategies are elaborated below:

4.1 ITA Research Fund

Key elements of any institutional strategy to foster research development and safe applications of research findings is to ensure steady flow of resources for research facilitation. ITA primary source of funds for research activities is from budgetary allocation of TRA. The Institute may also accrue funds from gifts/research award funds as well as funding from other research funders and donors. It is therefore important that a strategy is developed to establish ITA Research Fund to supplement funding from Government. The Research Fund is to support research on a competitive basis through provision of short- and long-term fellowships and competitive grants for research. The schedule and

procedure for the award of such research grants shall be developed.

4.2 Human Resource and Capacity Building

This policy advocates for provision of opportunities to enhance research capacity of ITA faculty members. This should be provided through opportunities for post-graduate training, and short-term post-doctoral training programs and continuous staff development. Major avenues of consideration will include:

i. Proactive approach to seek and expand fellowship/donor support for postgraduate training;
ii. Adoption of modern and interactive technologies for information access and delivery;
iii. Enabling compilation of information database on postgraduate training programs and output at the Institute;
iv. Coordination and organization of postgraduate and academic research exhibitors, conferences, workshops and seminars; and
v. Short-term staff training and exchange programmes, which will include providing staff with opportunities for

linkages to institutions with strong research portfolio.

4.3 Research systems and value addition

In order to achieve the policy strategic objectives, there is need to identify and prioritize strategic institutional innovation systems such as the tax Labs/Clinics and specialized centers that provide extension and outreach services. Therefore, the Institute will facilitate, host and conduct relevant research activities. The main focus of the research activity will be on improving the productivity and sustainability of tax knowledge for achieving high impact on socio-economic development.

4.4 Linkages with industry

The public-private sector cooperation or partnerships in research and development has recently become a prominent form of organizing and managing of technological innovations mainly in higher learning institutions. The pressure of international competition, increased diffusion of information and communication, declining public funding of research, innovation and development have facilitated the enlarging of private industry engagement/investment in research and innovation. This Policy, therefore, is set to encourage the ITA-private-public partnership. The

engagement will be through: Joint research ventures: contractual research programs and other appropriate avenues. The management of such partnerships will be conducted through instruments of engagement such Memoranda of Understanding/ Agreement (MoUs/MoAs) and Letters of Intent (LOIs) with in-built incentives to improve collaboration as well as ITA research capacity.

4.5 Research management structure

There are constraints in institutions of higher learning in confronting challenges and other sets of complex research issues due to limited capacity to engage in cutting edge research. In order to mitigate research compliance risks, the Institute shall re-organize the functions and role of HRC to include:

i. Provide support for research policy formulation and development of strategies to enhance research activities at the Institute;
ii. Provide support service for the administration of internal and external research funds, including funding allocation, monitoring research progress and expenditures, and evaluation of research output;
iii. Act as a focal point for internal and external research information dissemination and external liaison;

iv. Develop and maintain a central database and institutional repository for research activities;
v. Support services for ITA researchers including funding allocation and progress monitoring;
vi. Compile submissions for research assessment and evaluation including assessment of research risk areas; and
vii. Provide secretarial support to the RTC and other Working Groups, evaluating research proposal for funding.

4.6 Communication

Communication plays a key role in dissemination of research findings. Thus, the ITA shall:

i. Organize research seminar/conference for researchers to disseminate research proposal, progress of their research proposals, and share idea on any aspect of tax policy/administration in particular or public policy, after discussions, the presenter will be encouraged to write a formal paper and submit it to HRC. Upon approval by RTC, the paper will be known as an ITA Discussion Paper and will be printed in a pre-determined format and numbered serially with two

hard copies in the library and an electronic version on the ITA website.

ii. Establish a well-structured and objective information delivery system and network to enhance research activity and information sharing;

iii. Coordinate and organize an institution-based research conferences and make outcome publications available online and on print. Such conferences or workshops could be annual or bi-annual events;

iv. Facilitate, host and coordinate thematic regional and international conferences at reasonable intervals;

v. Provide opportunity for postgraduate students to share research findings through conferences, workshops and seminars;

vi. Support (fund) local international-standard journals to create more avenues for disseminating research findings. In particular, the ITA will actively initiate and manage e-journals hosted by the institution; and

vii. Facilitate the establishment of strong research groups in various thematic areas.

4.7 Sensitization on the research process

The research process begins with the development of a concept or idea that is turned into a proposal, followed by research funding; then the performance of the project and several other steps that ultimately lead to the completion of the research project. Understanding of such an entire process will enable the research teams and other stakeholders become more effective research implementers and administrators. The research work flow illustrated in Figure 1 may be used as guide to determine the critical role played by research implementers and administrators. The ITA shall endeavor to sensitize students and staff on the research process on a regular basis including new requirements by research funders.

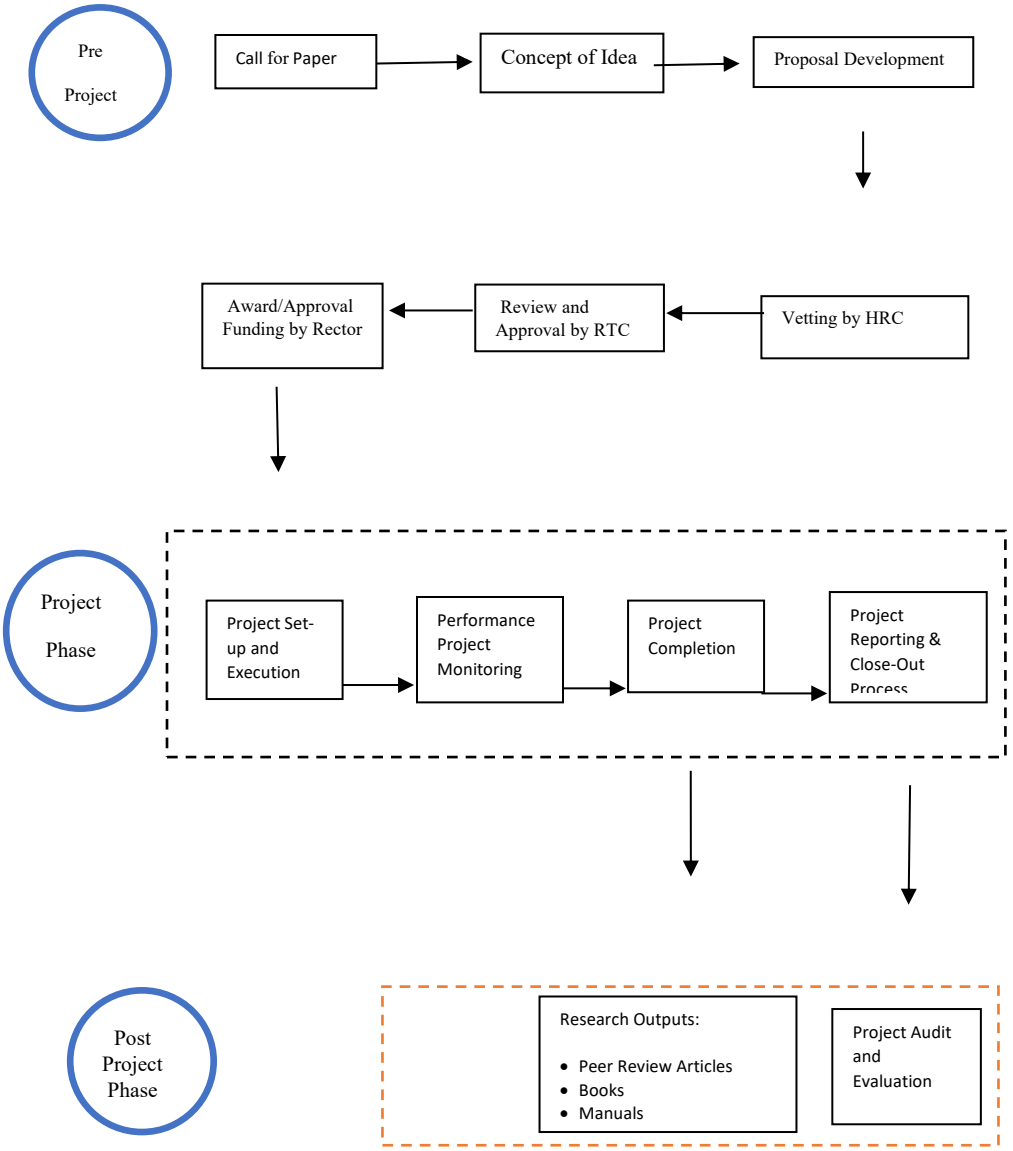

Figure 1: Research work flow diagram

4.8 Commercialization of innovations/inventions

ITA shall develop a clear strategy to link research activity and innovation in order to achieve both TRA and ITA's Mission and Vision. This can be implemented through commercialization of research products. This strategy will be implemented parallel with prevailing TRA Innovation Policy.

4.9 ICT infrastructure.

Expansion and growth in the area of ICT resources and infrastructure have enabled and smoothen research and development. The ITA 's investment in ICT infrastructure and training of staff on ICT literacy skills has improved adoption of ICT in teaching and research. ICT growth and uptake in the institute is important in improving research delivery. The strategy will include:

Online dissemination of institute research outputs through use of e-journals;

i. Access to e-books;
ii. Providing access to research information;
iii. Building database and programs for on-going research management;
iv. Formulation of an Open Access policy to facilitate access to research findings and other materials;

v. Creation of institutional repositories to disseminate research output;
vi. Adoption of anti-plagiarism policy and software.

4.10 Strategic Leadership and Institutional Framework

Strategic leadership and institutional framework feature as key principles for setting favorable environment for research undertaking. The Policy will prioritize leadership and institutional framework aspects as important tools in eradicating bottlenecks for achieving research objectives. A sufficient structure would enhance social contact, attract engagement of staff in conducting research as well as stir other TRA Staff and external researchers to cooperate with ITA researchers.

4.11 Cross Cutting Issues

4.11.1 Gender and Other Factors of Inequality

The government has put in place policies, laws and action plans for equitable distribution of social and economic opportunities including those related to research resources, opportunities, education and training. Currently, there exist a number of policies aimed at promoting gender balance.

This policy is geared towards the promotion of gender balance consistent with national policies.

4.11.2 Occupational Risks Including HIV/AIDS

National Occupational Policy, laws and Regulations describe clearly the mandate of employers with regard to staff security and occupational risks associated with performance of their activities. This policy abides by all national policies related with occupational risk including HIV/AIDS.

5.0 NSTITUTIONAL FRAMEWORK

This Policy shall be implemented by a variety of stakeholders. The policy shares vision, mission, and objectives of the Institute. Internal and external stakeholders must align themselves to support achieve goals and objectives of the policy. The following stakeholders shall participate and support the implementation of this policy:

5.1 Ministry of Finance

The Ministry responsible for finance oversee the fiscal policy with particular attention to tax revenue administration. This crucial role requires the involvement of various stakeholders including the TRA and ITA in particular. The ITA will collaborate with the Ministry on conducting research and implementing tax reform initiatives.

5.2 Tanzania Revenue Authority (TRA)

The Tanzania Revenue Authority is the parent organization of the ITA and the main provider of resources to keep Institute performing its duties. TRA requires ITA among other things, to support improvement in tax revenue collection through staff training, research and advisory services. Furthermore, Institute draws its research agenda

from the TRA Corporate Plan and obtains research funds from TRA budgetary allocation. TRA, also supports the Institute through recruiting competent Staff and provision of physical resources to support research activities at ITA.

5.3 Other Key Stakeholders

5.3.1 Tanzania Commission for Science and Technology (COSTECH)

The COSTECH is the principal advisory organ to the government on all matters pertaining to research activities and their application for socio-economic development of the country. The COSTECH is responsible for intellectual property rights thus researcher from ITA can benefit from such protection. In this case, ITA shall observe guidelines and may receive financial and technical support from COSTECH.

5.3.2 National Bureau of Statistics (NBS)

The National Bureau of Statistics (NBS) has been established as an autonomous public office by the Statistics Act, 2015 and has the mandate to provide official statistics to the Government, business community and the public at large. The Act also gives NBS the mandate to play the role as a co-coordinating agency, within the National Statistical System

(NSS) to ensure that quality official statistics is produced. Before the enactment of the Statistics Act of 2015, the NBS was one of the Government Executive Agencies which was established on the 26th March, 1999 under the Executive Agencies Act, 1997.

5.3.3 Local and International Research Institutions

Tanzania has a number of R&D Institutions such as ESRF, REPOA which provide a platform for the research activities. Other International Research Organization which provides research platforms are International Center for Tax and Development (CTD) and African Tax Administration Forum (ATAF). Through these Institutions Researchers from ITA can benefit through collaborations.

5.3.4 Development Partners and the Diaspora

Through Development Partners and the Diaspora, Researchers can get access to funding and technical assistance. The Institute can also get financial and technical support to accomplish its research agenda and knowledge development in customs, taxation and related field.

5.3.5 Regional Economic Cooperation (REC's)

Through Regional Economic Communities Researchers can get access to funding and technical assistance. The Institute

can also get financial and technical support to accomplish its research agenda and knowledge development in customs, taxation and related field. The Institute shall foster seeking regional cooperation on research and tax issues in relation to the conditions of the cooperation.

5.3.6 Other Government Departments (OGD's)

Other Government Departments such BOT, Tanzania Investment Centre and National Bureau of Standards have a number of roles including provision of data that are vital to inform the researchers in their studies. Guidelines provided by such departments are also vital to research agenda, research themes and research topics. The Institute therefore shall capitalize guidelines and opportunities from these Stakeholders in promoting and enhance research activities.

5.3.7 NGOs and Professional Associations

NGOs and Professional Associations are important stakeholders in Taxation and Customs Policies as well as Practices. They have an important contribution towards formulation of research agenda and themes as well as potential partners in conducting research activities The Institute therefore shall cooperate and absorb the opportunities from these Stakeholders in execution of the research activities for the national economic development.

5.3.8 The Private Sector

Private sector is an important stakeholder to TRA and ITA in particular; it has an influence in the existence and strategic direction of the Institute. That being the case researches done by the Institute shall have in mind the private sector demands and intervention.

5.3.9 Media

The media has a role of informing the research and disseminating research results to the public. Therefore, it is important to manage the relationship with media for the purpose of ensuring that the research results are dissemination and communicated properly to the public.

6.0 IMPLEMENTATION PLAN FOR THE RESEARCH

6.1 Policy Implementation

The implementation of this policy requires developing a plan that will identify strategies for addressing each policy statement, activities to be performed, timeframe and the responsible stakeholders. Key stakeholders in the process of implementation of this policy include members of academia, professionals, departments and agencies. It should be noted that the coordination for the implementation of the policy remains with the Deputy Rector responsible for Academic, research and Consultancy.

6.2 Policy Monitoring and Evaluation

The Head of Research and Consultancy Unit shall submit periodical performance reports as may be prescribed from time to time by ITA Management. Indicators shall be developed and made available to enable stakeholders at all levels to monitor and assess performance in Research and Publication activities on a regular basis.

There shall be two organs to oversee activities in relation to research and publication. The said organs are Research Technical Committee (RTC) and Editorial Boards (EDBs).

RTC shall ensure compliance with Research Quality Standards. EDBs will deal with Coordination and Quality Assurance of Publication of ITA Journals.

An evaluation of outcomes of this policy will provide information on the extent to which the policy is being implemented, and the progress being made in achieving the ITA Strategic Plan.

6.3 Review and Revision of the Policy

An overall policy review will be undertaken after every five years and shall be assigned to the Deputy Rector responsible for Academic, research and Consultancy. Any changes made to this policy or annex shall be subject to approval by the Governing Council.

APPENDICES

APPENDIX I: LIST OF JOURNALS ACCEPTED BY INSITUTE OF TAX ADMINISTRATION

The Institute of Tax Administration recognizes the importance of quality of publications made by academic staff. In that regard, the Institute has prepared criteria for journal selection for publication and a list of accepted journals. Both printed and online journals are accepted provided they meet the quality guidelines as stipulated in the Research and Publication Policy. The following criteria shall all apply in recognizing journals (reviewed articles) for academic staff publication, promotion and remuneration purposes.

S/N	CRITERIA ITEM
1	Journal can be identified and traceable through ISSN, DOI, etc.
2	Journal has reputable editorial board
3	Journal must adhere to ethical standards in review and publication
4	Journal has rigorous peer review process
5	Journal adheres to conventional scientific writing styles and procedures
6	Journal maintains consistency in quality and regular publication
7	Journal has proper and credible citation index. A list of recognized academic journal publishers includes, among others, the following: Scopus, Directory of Open Access Journals (DOAJ), Web of science, EBSCOhost, ProQuest, SABINET, ASSAf's SciELO, Emerging Sources Citation Index (ESCI), Social Science Citation Index, Science Citation Index.

8	Credibility, relevance and lack of conflict of interest of a journal hosting Institution
9	Journal is published or affiliation to a reputable academic, research of professional institution
10	Published by a credible publisher. A list of recognized academic journal publishers includes, among others, the following: Elsevier, Science Direct, Emerald publishing, Thomson Reuters, Springer Nature, Wiley (John Wiley & Sons), Taylor & Francis, Sage publishing, Oxford University Press (OUP), Cambridge University Press (CUP), Wiley-Blackwell Publishing, Inderscience Enterprises Ltd, Routledge, MIT Press

Appendix II: Proposed list accepted and recognized Academic Indexing Database

S/N	Indexing Organization/Publisher	Description	Relevant Fields	Recognized By other Universities / Institutes	Reference
1.	Scopus (Elsevier)	High-impact citation index used globally for academic promotion, grants, and rankings.	Taxation, Customs, Accounting, Finance, Business Admin, International Trade, Economics	UDSM, IFM, SUA, Mzumbe, TIA, CBE, UDOM; Univ. of Cape Town, Nairobi, Ghana; Oxford; IMF, ESRF, REPOA	scopus.com
2.	Web of Science (Clarivate)	Includes SSCI, SCI, AHCI. Widely accepted for tenure, research funding, and global rankings.	Law, Economics, Trade, Social Sciences, Customs	UDSM, Mzumbe, SUA, IFM; Univ. of Pretoria, Lagos; Yale, LSE, McGill; UNU-WIDER, WTO, OECD	clarivate.com

3.	SSRN (Social Science Research Network)	Platform for early-stage research in social sciences and law.	Taxation, Business Admin, International Trade, Customs Law	UDSM, Mzumbe, IFM; Cape Town, Nairobi; NYU, Columbia, Oxford; CEPR, RAND Corp	ssrn.com
4.	DOAJ (Directory of Open Access Journals)	Index of peer-reviewed open access journals.	Business, Accounting, Development, Trade, Customs	TIA, UDOM, SUA, CBE; Makerere, Zimbabwe; Oslo, SOAS; UNESCO, WHO, WTO	doaj.org
5.	EBSCOhost – Business Source Premier	Access to scholarly journals and reports in business and economics.	Accounting, Finance, Customs Management, Trade Logistics	TIA, CBE, IFM; Ghana, Pretoria; Wharton, Melbourne; ATAF, IFAC, WCO	ebsco.com

6.	Inderscience Publishers	Publishes over 400 peer-reviewed international journals in business, finance, taxation, trade, law, and technology with rigorous editorial standards.	Taxation, Customs, Business Admin, Finance, Trade Law, Economics, International Trade	IFM, UDSM, Mzumbe, CBE, TIA, SUA, UDOM; Universities of Nairobi, Ghana, Addis Ababa, Cairo; MIT, Oxford, Warwick, TU Delft; REPOA, ESRF, UNCTAD	inderscience.com
7.	EconLit (AEA)	Reputable economics index by the American Economic Association.	Taxation, Fiscal Policy, Trade, Development Economics	IFM, UDSM, Mzumbe; Stellenbosch, Botswana; MIT, Chicago, LSE; NBER, AERC, Brookings	aeaweb.org
8.	RePEc	Open access repository for economics research	Economics, Public Finance, Trade	ESRF, UDSM, IFM; Nairobi, Ghana; Princeton,	repec.org

		and statistics.	Policy, Tax Law	Oxford, UCL; IZA, CEPR, World Bank	
9.	ProQuest	Comprehensive academic database for journals, theses, and reports.	Social Sciences, Tax Law, Business, Trade Law	SUA, IFM, UDSM; Zambia, Lagos; Stanford, Sydney; UNRISD, OECD	proquest.com
10	IBSS (International Bibliography of the Social Sciences)	Index curated by LSE for global social science literature.	Public Admin, Governance, International Trade, Development Studies	UDOM, SUA, Mzumbe; Ghana, Cape Town; McGill, LSE, Amsterdam; CODESRIA, UNU-CRIS	lse.ac.uk
11	Ulrichsweb	Global serials directory for verifying peer-reviewed status of journals.	All disciplines, including Customs, Trade, Taxation	Mzumbe university; Nairobi, Zimbabwe; most U.S./EU universities; INASP, global libraries	Ulrichsweb

Appendix III: Proposed list accepted and recognized Academic Journals

A. LOCAL JOURNALS

1.	The African Journal of Customs and Fiscal Studies (AJCFS)
2.	The African Review
3.	Tanzania Journal of Sociology
4.	Papers in Education and Development Nyerere Law Journal
5.	Business Management Review
6.	University of Dar es Salaam Library Journal
7.	Tanzania Journal of Development Studies
8.	The Eastern African Law Review
9.	Tanzania Journal of Science
10.	Studies in the African Past
11.	Tanzania Journal of Engineering and Technology
12.	Utafiti Journal
13.	Tanzania Journal for Population studies and Development
14.	Journal of Education, Humanities and Sciences
15.	Journal of the Geographical Association of Tanzania
16.	Tanzania Economic Review
17.	Tanzania Journal of engineering and Technology
18.	Uhandisi Journal
19.	Journal of Continuing Education and Extension
20.	Tanzania Journal of Agricultural Sciences
21.	The Journal of Agricultural Economics and Development (JAED)
22.	Uongozi Journal
23.	Huria Journal
24.	African Journal of Economic Review
25.	Journal of sociology and Development (JSD)
26.	The IFM Journal of Finance Management
27.	Tanzania Journal of Science

28.	African Business Management Journal
29.	African Economic Perspectives
30.	Journal of Current Issues in Accounting and Finance
31.	Journal of African Politics
32.	The Business Education Journal (BEJ)

B. INTERNATIONAL JOURNALS

TAXATION		
S/N	**Journal Title**	**Publisher**
1.	African Multidisciplinary Tax Journal	ATAF
2.	Curtin Law and Taxation Review	Curtin Law School
3.	Journal of Tax Administration (JOTA)	University of Exeter Business School and the Chartered Institute of Taxation (CIOT)
4.	Journal of Taxation of Investments	Civic Research Institute
5.	Journal of the American Taxation Association	American Accounting Association
6.	National Tax Journal	, University of Chicago Press
7.	e-Journal of Tax Research	UNSW Sydney School of Taxation and Business Law
8.	New Zealand Journal of Taxation Law and Policy	Thomson Reuters
9.	Taxation in Australia	Tax Institute
10.	World Tax Journal	IBFD
	CUSTOMS &TRADE	
11.	World Customs Journal	Charles Sturt University,
12.	Journal of African Trade	Atlantis Press/ Springer
13.	Journal of trade science	Emerald Publishing

14.	The Journal of International Trade & Economic Development	Routledge/ Taylor & Francis
15.	Journal of Industry, Competition and Trade	Springer Nature
16.	The International Trade Journal	Taylor & Francis
17.	International Trade, Politics and Development	Emerald Publishing
	ACCOUNTING	
18.	Accounting Accountability and Performance	Griffith University
19.	Accounting and Finance	Wiley-Blackwell Publishing
20.	Accounting and Taxation	Institute for Business and Finance Research
21.	Accounting and the Public Interest	American Accounting Association
22.	Accounting Educators Journal	Academy of Accounting Educators Inc.
23.	Accounting Historians Journal	American Accounting Association
24.	Accounting Horizons	American Accounting Association
25.	Accounting, Economics and Law – A Convivium	De Gruyter
26.	Accounting, Finance and Governance Review	Irish Accounting and Finance Association

27.	African Journal of Accounting, Economics, Finance and Banking Research	Global Business Investments and Publications
28.	Art Law and Accounting Reporter	Volunteer Lawyers and Accountants for the Arts
29.	Asia-Pacific Management Accounting Journal	Universiti Teknologi MARA (UiTM) Press
30.	Asian Academy of Management Journal of Accounting and Finance	Asian Academy of Management / Penerbit Universiti Sains Malaysia
31.	Asian Journal of Accounting and Governance	Universiti Kebangsaan Malaysia (UKM) Press
32.	Asian Journal of Business and Accounting	University of Malaysia
33.	Australasian Accounting Business and Finance Journal	University of Canberra
34.	Behavioral Research in Accounting	American Accounting Association
35.	China Accounting and Finance Review	Hong Kong Polytechnic University
36.	Foundations and Trends in Accounting	Now Publishers
37.	Global Journal of Accounting and Finance	Institute for Global Business Research
38.	Global Perspectives on Accounting Education	Global Perspectives on Accounting Education

39.	Indonesian Journal of Sustainability Accounting and Management	Universitas Pasundan
40.	Indonesian Management and Accounting Research	Trisakti University
41.	International Journal of Accounting and Business Finance	Faculty of Management Studies & Commerce, University of Jaffna, Sri Lanka
42.	IUP Journal of Accounting Research & Audit Practices	IUP Publications
43.	Journal of Accounting and Management Information Systems (JAMIS)	Bucharest University of Economic Studies
44.	Journal of Accounting, Business and Management	Malangkucecwara School of Economics
45.	Journal of Accounting, Ethics and Public Policy	Dumont Institute for Public Policy Research
46.	Journal of Applied Research in Accounting and Finance	The University of Sydney Business School
47.	Journal of Commerce and Accounting Research	Publishing India Group
48.	Journal of Construction Accounting and Taxation	Warren, Gorham & Lamont, Inc.: Thomson Reuters

49.	Journal of Emerging Technologies in Accounting	American Accounting Association
50.	Journal of Forensic & Investigative Accounting	Louisiana State University
51.	Journal of Forensic Accounting Research	American Accounting Association
52.	Journal of Governmental & Nonprofit Accounting	American Accounting Association
53.	Journal of International Accounting Research	American Accounting Association
54.	Journal of Management Accounting Research	American Accounting Association
55.	Management Accounting Frontiers	The Institute of Certified Management Accountants
56.	Management Accounting Quarterly	Institute of Management Accountants, Inc.
57.	Management and Accounting Review	Universiti Teknologi MARA
58.	Mustang Journal of Accounting and Finance	Mustang Journals
59.	Petroleum Accounting and Financial Management Journal	Institute of Petroleum Accounting
60.	Quarterly Journal of Finance and Accounting	Creighton University
61.	South African Journal of Accounting Research	Routledge

62.	The Accounting Review	American Accounting Association
63.	The Indonesian Journal of Accounting Research	Indonesian Institute of Accountants -Compartment of Accounting Educators
64.	The International Journal of Accounting	World Scientific Publishing
65.	The International Journal of Digital Accounting Research	Rutgers University
66.	The Journal of Theoretical Accounting Research	Iona College, Hagan School of Business
FINANCE		
67.	Accounting, Finance and Governance Review	Irish Accounting and Finance Association
68.	African Journal of Accounting, Economics, Finance and Banking Research	Global Business Investments and Publications
69.	Afro-Asian Journal of Finance and Accounting	Inderscience Enterprises Ltd.
70.	American Journal of Finance and Accounting	Inderscience Publishers
71.	Applied Finance Letters	Auckland University of Technology
72.	Australasian Accounting Business and Finance Journal	University of Canberra
73.	Banking and Finance Law Review	HAB Press Limited

74.	China Accounting and Finance Review	Hong Kong Polytechnic University
75.	Consumer Finance Law Quarterly Report	Conference on Consumer Finance Law
76.	Copernican Journal of Finance & Accounting	Nicolaus Copernicus University Press
77.	Corporate Finance Review	RIA Group, Boston
78.	Critical Finance Review	Now Publishers
79.	Czech Journal of Economics and Finance / Finance a uver	Charles University
80.	Economics and Finance in Indonesia	Institute for Economic and Social Research
81.	Education Finance and Policy	MIT Press
82.	Finance India	Indian Institute of Finance
83.	Frontiers in Finance and Economics	PHI
84.	Intelligent Systems in Accounting, Finance and Management: An International Journal	Wiley-Blackwell Publishing
85.	International Journal of Finance & Economics	Wiley-Blackwell Publishing
86.	Journal of Business Finance & Accounting	Wiley-Blackwell Publishing
87.	Journal of Economics and Finance Education	Academy of Economics and Finance (AEF)
88.	Journal of Finance Case Research	Institute of Finance Case Research

89.	Journal of International Finance and Economics	International Academy of Business and Economics
90.	Journal of Public Finance and Public Choice	Bristol University Press
91.	Multinational Finance Journal	Multinational Finance Society
92.	Public Finance Analysis / FinanzArchiv	Mohr Siebeck Verlag
93.	Public Finance and Management	Southern Public Administration Education Foundation Inc.
94.	Public Finance Review	Sage Publications
95.	Quarterly Journal of Finance and Accounting	Creighton University
96.	Review of Corporate Finance Studies	Oxford University Press
ICT, LIBRARY, INFORMATION SCIENCE		
97.	Information Technology for Development	Taylor & Francis
98.	Journal of information technology	Sage
99.	International Journal of Information Technology	Springer Nature
100.	Journal of Systems and Information Technology	Emerald
101.	The International Journal of Information	Emerald

	and Learning Technology	
102.	Library & Information Science Research	Elsevier
103.	Journal of Management Information Systems	Taylor & Francis
104.	Journal of Library Administration	Taylor & Francis
105.	The Journal of Academic Librarianship	
106.	African Journal of Library, Archives and Information Science	Elsevier
107.	South African Journal of Library and Information Science	

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