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# Zambia II: Methodological and procedural specifics

Compiled and ordered notes for future use

Joerg  
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## **1 Introduction**

Capturing sufficient and adequate information is necessary for this study in order to try and address the research topic. To this effect, data collection largely involved qualitative and quantitative methods.

This chapter links with the methodological chapter contained in the introductory part of our research (I/II) as well as the difficulties which the research partners encountered in their respective cultural and country context (I/III).

Following are some more specific information for the proceeding of the Zambian country study both regarding the main methodological instruments applied as well as existing and encountered challenges and limitations.

## **2 Literature review**

The first methodological tool was the review of literature. There is already some literature on the subject of taxation in Zambia. Mostly this include: reports, books, online publications, pamphlets, brochures research papers to mention but a few, often by academics and NGOs from home and abroad. Therefore, the thrust of work here included analyzing what has already being done in the area of taxation especially information related to the research topic and drawing specific references or examples to these findings.

The topic of taxation is technical as compared to other topics such as education, politics or even democracy. As a result, there is likely to be less literature on the subject of taxation in Zambia. Further, there are not many organisations working on the issues of taxation as compared to other matters such as governance, politics, education and health.

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Although literature might be limited on the subject, networks among academics and civil society were established with other likeminded organisations working on similar topics and as such information was provided.

At times also publications from other African Countries, e.g. from a series of Country Studies by the Tax Justice Network, provided helpful insights.

### **3 Own publications**

Preparing and accompanying this research, JCTR did some parallel research and publications on taxation related issues, of different complexity and targeting different audiences, e.g. (Chileshe & Mwansa, 2010) (Chileshe, Manely, & al., 2011), (Kabinga, 2015) and (Nhekairo, 2014). To those studies, occasional reference will be given.

### **4 Media**

The media in Zambia is diverse and open to a good and controversial discussion of political affairs. This is, among other reasons, due to certain affiliations to government and opposition parties or to ownership by private and corporate wealth holder. Investigative zeal by quite a number of them digs out information which otherwise would remain hidden by government and other influential stakeholder involved. It is, therefore, at times helpful, to draw insights from various sources and to compare them in order to approach the "truth between the lines".

### **5 Interviews with informants**

As explained in I/II#, formal and informal interviews with key stakeholder have a prominent role in this research, such as: tax experts, journalists, government officials from relevant government departments, leaders of civil society organisations, academicians and researchers. The information acquired was analyzed and lastly an opinion arrived at after consideration of different views. Since JCTR has already made experience with this kind of study (Chileshe, Manely, & al., 2011) the approach was familiar. And yet:

Even though informants were around, however, in some instances the informants could be unwilling to share a certain quantity or quality of information for a number of reasons. These include fear of being seen as opposing official government tax policy with and fear of being 'misquoted' or misrepresented especially for individuals working in public institutions.

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With the scarcity of information in Zambia, it is possible some informants would want to be compensated to release information. This compensation could take the form of cash – which is where the money provided by the “Hospitality Fund” of this research had come in.

Nevertheless, a number of informants could be accessed and the values of talks was both direct and indirect: Indirect insofar that they explained laws, operations, its strength and deficits, to the researcher in form of background knowledge, i.e. it was not agreed to quote from those encounters. Direct insofar that quotes were permitted, at times they were verified and cross-checked with the source before incorporating in the text.

On the whole, getting in touch and having people talk about these issues was not as easy as it was initially anticipated. Hence the number of conversation partner, especially those who permitted anonymous quotes, is comparably small.

On the other hand it was possible to win former ZAR Chairman Wisdom Nhekairo to write a paper on the Zambian Tax System, revenue collection and ZAR efficiency which could be published and quoted in the context of this research project (Nhekairo, 2014).

## **6 Surveys**

In one instance a survey was conducted and information acquired was analyzed using statistical packages such as Excel and SPSS. The Zambian survey had multiple choice options and very few options for open replies, and was representative, based on criteria provided by the Zambian Revenue Authority. The size of the sample was 60 in Zambia and is presented in graphical format (JCTR, 2014).

In the event where questionnaires were administered to key informants, sometimes the informants did not answer all the questions.

## **7 Limited focus**

Given the discussion in the planning phase of this research and advocacy project (Tax Justice & Poverty, 2013) and as explained in I/II/#, we will, due to the lack of resources and for the time being, refrain from analyzing and presenting in this paper business taxation, even though this is a very important issue in Zambia for two reasons: First, the dependence of the national industrial infrastructure from the mining industry, second, because of the quantity of jobs and revenue potentially depending from multinational enterprises. However, since issues of business taxation are dealt with to a

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considerable extent and expertise in other research papers of JCTR (Chileshe, Manely, & al., 2011) (Andebo, 2014b) (Nhekairo, 2014) and other academics and NGOs in Zambia (Action Aid, 2011) (Action Aid, 2013), we follow this self-imposed abstention for this report. We will refer, however, to findings of those separate researches in this report or highlight certain issues which, to our opinion are of major importance.

## **8 Publication and citations**

Of the original intention, to publish a short, simplified and technical version of every report,<sup>1</sup> this research encountered difficulties:

First of all, the lower than expected turnout of interviews and inside-sources provided less material than anticipated.

Second, due to personnel turnover, the handover of material encountered difficulties by saving a document in Word 97 so that all Macros incorporated with MS 2007 were destroyed and could not be reconstructed since a bibliography was not yet generated.

All that did not provide adequate material for a technical version and does equally not permit for a fully fledged simplified report. Even though as many sources as possible were reconstructed and cross-checked, this could not be done by all, which is why also the simplified report published online can at best be labeled as a Draft Report. Only for the Short Version/Policy Paper all sources were checked and cross-checked, satisfying established academic and scholarly standards.

## **9 Literaturverzeichnis**

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<sup>1</sup> A technical version being of detailedness comparable to (Chileshe, Manely, & al., 2011).

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