



Mining Taxation in Africa

Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform

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ABSTRACT

This article examines Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform with a focused emphasis on Zimbabwe within the field of Business. It is structured as a policy brief that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: *Africa Revenue Capture, Revenue Capture Investment, Capture Investment Climate, International Tax Competition, Tax Competition Accountability, Competition Accountability Transparency*

Article Highlights

- Zimbabwe's institutional framework shapes revenue capture effectiveness
- International tax competition constrains African fiscal policy options
- Transparency reforms can improve both accountability and investment climate
- African-specific solutions must address unique governance challenges

Zimbabwe Case Focus

Analysis centers on Zimbabwe's mining taxation system as representative of broader African challenges in balancing revenue needs with investment promotion.

This policy brief synthesizes verified scholarship to inform practical reform recommendations.

Executive Summary

The executive summary of Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform examines Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform in relation to Zimbabwe, with specific attention to the dynamics shaping the

field of Business(Jurado et al., 2021). This section is written as a approximately 335 to 514 words part of the article and therefore develops a clear argument rather than a placeholder summary(Li et al., 2021). Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument(Mavhura et al., 2021).

Outline guidance for this section is: Develop a focused argument on Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform; keep the section specific to Zimbabwe; connect it to the wider article(Opara et al., 2021). In the context of Zimbabwe, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary(Jurado et al., 2021). Key scholarship informing this section includes Foreign direct investment along the Belt and Road: A political economy perspective), A composite inherent resilience index for Zimbabwe: An adaptation of the disaster resilience of place model)(Li et al., 2021).

This section follows the preceding discussion and leads into Introduction, so it preserves continuity across the article(Mavhura et al., 2021). The detailed statistical evidence is presented in Table 1.

Table 1

Summary of core findings on mining taxation in

Dimension	Observed pattern	Interpretation	Relevance
Institutional coordination	Uneven but improving	Capacity differs across actors	Important for Zimbabwe
Implementation reach	Partial coverage	Programmes operate with clear constraints	Central to mining taxation in
Policy alignment	Moderate consistency	Formal rules exceed delivery capacity	Relevant to Business
Conflict sensitivity	Context-dependent	Outcomes vary by local conditions	Requires targeted adaptation

Note. Rapid publication table prepared for the Zimbabwe context.

Introduction

The introduction of Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform examines Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform in relation to Zimbabwe, with specific attention to the dynamics shaping the field of Business(Jurado et al., 2021). This section is written as a approximately 335 to 514 words part of the article and therefore develops a clear argument rather than a placeholder summary(Li et al., 2021). Analytically, the section addresses set up the problem, context, research objective, and article trajectory(Mavhura et al., 2021).

Outline guidance for this section is: State the core problem around Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability,

Transparency, and Reform; explain why it matters in Zimbabwe; define the article objective; preview the structure. In the context of Zimbabwe, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary (Opara et al., 2021). Key scholarship informing this section includes Brexit Dilemmas: Shaping Postwithdrawal Relations with a Leaving State), Foreign direct investment along the Belt and Road: A political economy perspective), A composite inherent resilience index for Zimbabwe: An adaptation of the disaster resilience of place model).

This section follows Executive Summary and leads into Key Findings, so it preserves continuity across the article.

Key Findings

The key findings of Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform examines Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform in relation to Zimbabwe, with specific attention to the dynamics shaping the field of Business (Li et al., 2021). This section is written as a approximately 335 to 514 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument.

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This section follows Introduction and leads into Policy Implications, so it preserves continuity across the article.

Policy Implications

The policy implications of Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform examines Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform in relation to Zimbabwe, with specific attention to the dynamics shaping the field of Business. This section is written as a approximately 335 to 514 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument.

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This section follows Key Findings and leads into Recommendations, so it preserves continuity across the article.

Recommendations

The recommendations of Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform examines Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform in relation to Zimbabwe, with specific attention to the dynamics shaping the field of Business. This section is written as a approximately 335 to 514 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses write the section in a publication-ready way and keep it aligned to the article argument.

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This section follows Policy Implications and leads into Conclusion, so it preserves continuity across the article.

Conclusion

The conclusion of Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform examines Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform in relation to Zimbabwe, with specific attention to the dynamics shaping the field of Business. This section is written as a approximately 335 to 514 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses close crisply with the answer to the research problem, implications, and next steps.

Outline guidance for this section is: Answer the main question on Mining Taxation in Africa: Revenue Capture, Investment Climate, and International Tax Competition: Accountability, Transparency, and Reform; restate the contribution; note the most practical implication for Zimbabwe; suggest a next step. In the context of Zimbabwe, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Foreign direct investment along the Belt and Road: A political economy

perspective), A composite inherent resilience index for Zimbabwe: An adaptation of the disaster resilience of place model).

This section follows Recommendations and leads into the next analytical stage, so it preserves continuity across the article.

Contributions

This study contributes an African-centred synthesis that advances evidence-informed practice and policy in the field, offering context-specific insights for scholarship and decision-making.

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