



Sierra Leone Tax for Development Conference

7th – 8th December 2022, Freetown, Sierra Leone

Programme

Taxation is critical to achieving sustainable development, reducing inequality, and strengthening accountable governance. A growing body of research in Sierra Leone has explored the impacts of taxation and tax reforms on citizens, equity, and service provision. To increase the impact and usefulness of that research, it must be shared with policymakers, civil society actors, stakeholders, and taxpayers and linked to advocacy and policy reform agendas. With this aim, the International Centre for Tax and Development (ICTD) and Budget Advocacy Network (BAN) are co-hosting a two-day conference featuring recent research on taxation in Sierra Leone. The conference has been undertaken in partnership with the National Revenue Authority and Ministry of Finance. The conference will include 8 sessions on different topics of relevant to taxation and development in Sierra Leone. Each session is 75 minutes in length, and will include short, policy-oriented research presentations and a roundtable discussion among panellists

9:00-9:30	Registration
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Day 1 – Wednesday 7th December 2022

09.30 – 10:30	Conference opening
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Chair – Abu Bakarr Kamara

Call to order, prayers, and introduction of Chairman

- Chairman opening remarks - Abu Augustus Brima (Executive Director, NMJD)
- Opening statement - Dr Samuel Jibao (CG, NRA)
- Opening statement - Foday Bassie Swaray (Executive Director, Action Aid)
- Opening statement and formal opening of the conference – Sheku Ahmed Fantamadi Bangura (Deputy Minister of Finance)

10:30 – 11:45 **Revenue potential and performance**

Chair - Jeneba Bangura (Deputy CG, NRA)

Presentations

- Assessment of the impact of reforms on compliance and revenue collection 2022 - Sheku Seymour-Wilson (MRP, NRA)
- [The economic potential of the tourism sector in Sierra Leone](#) - Mohamed Alie Bah (MRP, NRA)
- Benefit Incidence Analysis of the Basic Education and Health Sectors in Sierra Leone - Dr Yakama Jones (RDD, MoF)

Discussants

Abu Bakarr Conteh (Revenue and Tax Policy Department, MoF), Kemoh Mansaray (Senior Economist, World Bank)

11:45 – 13:00 **Lunch**

13:00 – 14:15 **Tax and equity**

Chair - Foday Bassie Swaray (Executive Director, Action Aid)

Presentations

- [Taxation of high-net-worth individuals in Sierra Leone](#) - Ishmail Kamara (MRP, NRA)
- [The politics of taxation and tax reform in times of crisis: Covid-19 and attitudes towards taxation in Sierra Leone](#) - Nicolas Orgeira Pillai (Research Associate, ICTD)
- [Fair tax monitor study for Sierra Leone](#) - Aminata Kelly-Lamin (Policy and Advocacy Manager, Action Aid) ([Policy brief](#))
- [Tax and gender in Sierra Leone](#) - Sripriya Iyengar Srivatsa (Research Associate, ICTD)

Discussants

Dr Claudius Williams-Tucker (Veritas), Dr Sheku Kamara (MRP, NRA & USL), Adams Tommy (Project Manager, World Bank Public Financial Management Improvement and Consolidation; Lecturer, Njala University)

14:15 – 15:30 **Customs, excise taxes, and tax administration**

Chair - Babatunde Oladapo (Executive Secretary, WATAF)

Presentations

- [Tobacco taxation and smuggling in Sierra Leone](#) - Giovanni Occhiali (Research Fellow, ICTD) ([Research summary](#); [Infographic](#))
- [ICT and tax administration in Sierra Leone](#) - Dr Philip Kargbo (Research Director, NRA) ([Research summary](#))
- [Import waivers](#) - Wilbourne Showers (Invest Salone)
- Import Groupage – Franklin Bendu (Invest Salone)

Discussants

Rashid Abraham Conteh (Importers' Association), Joseph Momoh Musa (MRP, NRA), Gerald Ganda (Senior Director ICT, NRA), Kpana Conteh (Assistant Commissioner, Operations, NRA)

15:30 – 16:00 **Coffee Break**

16:00 – 17:15 **Taxpayer engagement**

Chair - Ibrahima Aidara (Deputy Director, Open Society Foundation of Africa)

Presentations

- [Taxpayer perceptions survey](#) - Abu Bakarr Kamara (Coordinator, BAN)
- [Tax transparency and taxpayer engagement in Sierra Leone](#) - Vanessa van den Boogaard (Research Fellow, ICTD) ([Research in Brief](#) ; [Résumé de Recherche](#) ; [Shɔ t Tɔ K Bɔ t Di Risach](#))
- What drives people and business to pay tax? An analysis of taxpayer perception surveys in Sierra Leone - Rashid Kargbo (MRP, NRA)
- [Identities and taxation in subnational Sierra Leone](#) - Sripriya Iyengar Srivatsa (Research Associate, ICTD)

Discussants

Winston Scott-Manga (Assistant Director, Public Affairs and Tax Education, NRA), Alfred Akibo-Betts (CEO, The Betts Firm/ Senior Consultant, ATAF), Abdulraman Sesay (Head of programme, BAN), Sahid Nasralla (President, SLAJ)

17:15-17:30

Day closing

Chair - Abu Bakarr Kamara (Coordinator, BAN)

Closing remarks - Abu Augustus Brima (Executive Director, NMJD)

Day 2 – Thursday 8th December

09.00 – 09:30

Opening remarks

Chair – Giovanni Occhiali

Reflections on key points from day 1: Abu Bakarr Kamara (Coordinator, BAN)

09:30 – 10:45

Taxation of the informal sector

Chair - Marcella Samba-Sesay (Executive Director, CGG)

Presentations

- [Taxation of the informal economy: Challenges and risks](#) - Vanessa van den Boogaard (Research Fellow, ICTD) ([Research summary](#))
- Catch them if you can: The practice of a taxpayer registration exercise in Freetown - Giovanni Occhiali (Research Fellow, ICTD)
- [Taxation of the informal sector in Sierra Leone](#) - Rashid Kargbo (MRP, NRA)
- Informality study: Methods and expected outputs - Alhaji Komeh (RDD, MoF)

Discussants

Smriti Seth (Senior Economist, World Bank), Marie Bob Kandeh (Market Women Association), Dr Philip Kargbo (Director of Research, NRA), David Lansana (Assistant Commissioner, Design and Monitoring, DRD, NRA)

10:45 – 11:15

Coffee Break

11:15 – 12:30 **Local government taxation in the provinces**

Chair - Adams Tommy (Project Manager; World Bank Public Financial Management Improvement and Consolidation; Lecturer, Njala University)

Presentations

- [Can Traditional Political Institutions Help the State Raise Revenue?](#) - Kevin Grieco (PhD candidate, UCLA)
- [Taxation in rural areas: Challenges and implications](#) - Vanessa van den Boogaard (Research Fellow, ICTD) ([Research summary](#))
- [A Sub-National Property Tax Reform & Tax Bargaining: A Quasi-Randomized Evaluation from SL](#) - Nicolas Orgeira Pillai (Research Associate, ICTD)

Discussants

John Caulker (Executive Director, Fambul Tok), Mohamed Alpha Jalloh (KOCEPO), P.C. Alhaji SCN KonnohBundoh II (Gorama Kono chiefdom, Kono), Mohamed Osman Marrah (CA, Kono DC), Sallieu Kamara (FDD, MoF)

12:30 – 13:30 **Lunch**

13:30 – 14:45 **Property taxation in Freetown**

Chair - Dr Ezekiel Kalvin Duramamy-Lakkoh (Dean, Faculty of Accounting and Finance, USL)

Presentations

- Property tax reform: A new model and lessons learned - Rosetta Wilson (Sector Lead, Revenue Mobilisation and Property Tax Reform Coordinator, Mayor's Delivery Unit, FCC) and Emile Eleveld (Project Manager, IGC/ ICTD)
- Strengthening fiscal contracts through digital town halls in Freetown - Abou Bakarr Kamara (Country Economist, IGC)
- Property tax reform in Liberia - James Suah Shilue (Director, P4DP)
- [Perceived fiscal exchange and tax compliance in Freetown](#) - Michael Rozelle on behalf of Laura Montenbruck (PhD student, University of Mannheim)

Discussants

Dr Joseph Macarthy (Executive Director, Sierra Leone Urban Research Centre), Adams Tommy (Project Manager; World Bank Public Financial Management Improvement and Consolidation; Lecturer, Njala University)

14:45 – 15:15 **Coffee Break**

15:15 – 16:30 **Informal taxation**

Chair - Samuel Wise Bangura (AYV TV)

Presentations

- [Informal taxation and revenue generation in Sierra Leone](#) - Vanessa van den Boogaard (Research Fellow, ICTD) ([Research in Brief](#); [Résumé de Recherche](#); [Shɔ t Tɔ K Bɔ t Di Risach](#))
- [Gender and formal and informal taxation in Sierra Leone](#) - Vanessa van den Boogaard (Research Fellow, ICTD) ([Research in Brief](#); [Résumé de Recherche](#); [Shɔ t Tɔ K Bɔ t Di Risach](#); [Infographic: gender and property taxation](#); [Infographic: gender and user fees and informal taxes](#))
- [Informal taxation, education, and equity in Sierra Leone](#) - Vanessa van den Boogaard (Research Fellow, ICTD) ([Research summary](#))
- [Informal taxes and pandemic relief during the pandemic in SL Freetown](#) - Nicolas Orgeira Pillai (Research Associate, ICTD)

Discussants

Lavina Banduah (Executive Director, Transparency International Sierra Leone), Alhaji Komeh (RDD, MoF), Mohammed Konneh (Western Area Budget Education and Advocacy Network), Dr Santigie Kaba (Dean, Faculty of Commerce and Management, University of Makeni)

16:30 – 17:00 **Conference close**

Chair - Vanessa van den Boogaard

Closing remarks - Abu Bakarr Kamara (Coordinator, BAN)

17:00 – 18:30 **Reception**