

Session Notes

Session 4: Presumptive Taxation

Panel Session: 19 February, 14:00- 15:15

Breakout Groups: 19 February, 15:30- 16:30

Presumptive taxation form one of the primary methods of taxing informal economies in Africa. And yet, until recently, there has been relatively limited research on the variety and effectiveness of presumptive taxes. This session brings together both novel studies on the topic and revenue authority perspectives. It asks what is and isn't working in presumptive taxation, and what might be the most sensible ways forward.

Participant Bios:

James Mureu is the Chairperson of the Board of the Micro- and Small-Enterprises Authority in Kenya.

Eugenie Ribault is a PhD Student at the Institute of Development Studies and Researcher with Expertise France for the Gender Equality in Taxation project.

Christopher Hoy is a World Bank Economist primarily working on fiscal policy and inequality.

Hitomi Komatsu is a Gender Economist in the Fiscal Policy Unit, Economic Policy, of the World Bank.

Victor Agologo is a Chief Revenue Officer at the Ghana Revenue Authority.

Chrysostoma Kanjoma is an Audit Manager at the Zimbabwe Revenue Authority.

Ruggero Doino is a Research Analyst with the Public Finance Team at the World Bank's Development Impact Evaluation (DIME) unit. Ruggero will fill in for Christopher Hoy in the Q&A section.

Panel Session:

Name	Role	Time	Notes
James Mureu	Chair	5 min	Introduces the topic and the speakers, notes to the audience that there will be time for Q&A following

			the presentations. Notes that while Christopher Hoy and Hitomi Komatsu are unable to join in person, they will present virtually. Dr Hoy will be represented by Ruggero Doio in the Q&A session.
Eugenie Ribault	Presenter	10 min	Introducing the topic, drawing in particular on recent OECD work on the topic.
Christopher Hoy	Presenter	10 min	Key findings from recent WB work on presumptive taxation in Kenya
Hitomi Komatsu	Presenter	10 min	Key findings from recent WB work on presumptive taxation and gender.
Victor Agologo	Discussant	8 min	Reflections on Tax Stamp Reforms in Ghana
Chrysostoma Kanjoma	Discussant	8 min	Reflections on Presumptive Taxation in Zimbabwe.
Q&A	Q&A	20 min	Moderated by the chair, grouping multiple questions from the audience before handing back to the presenters and discussants.

Breakout Groups

The session will be followed by breakout groups, to be announced by the chair. There will be a list in the meeting room that indicates which breakout group everyone is in, who is the respective breakout group leader and assigned note-taker.

15:30 – 16:10: Breakout groups meet to answer the following questions:

- 1) For the countries present, have there been any evaluations of presumptive tax regimes? If so, what have been the results?
- 2) Generally, what is considered to be working well, or less well with regard to presumptive tax regimes?
- 3) Presumptive tax regimes have been found to often struggle with high collection costs and high burdens for low income operators. What ways forward may exist to address these issues?

16:10 – 16:30: Feedback from Breakout Group leaders