

## **Session Notes**

### **Session 5: Distributional Dynamics and the Need for Better Targeting**

**Panel Session: 20 February, 9:05- 10:30**

**Breakout Groups: 20 February, 10:45 - 11:45**

*Recent years have seen a lot of work on the distributional dynamics of current attempts of taxing informal workers. This session brings that work together in a series of presentations that highlight who currently is - and who isn't - captured by common approaches toward taxing informal workers, and what some of the consequences of this might be, and how these dynamics connect to questions around tax justice. One of the key themes here is around the importance of targeting, and its practical challenges.*

#### **Participant Bios:**

**Ronald Chalwe:** Director, Zambia Revenue Authority

**Nana Akua Anyidoho:** Associate Professor, University of Ghana

**Abel Gwaindepi:** Senior Researcher, Danish Institute of International Studies

**Hellen Venganai:** Director, Gender & Diversity Centre, Women's University in Africa

**Daisy Ogembo:** Assistant Professor, University of Birmingham

**Hadji Bashelu Kromah I:** Assistant Commissioner, Small & Micro Tax Division (SMTD), Liberia Revenue Authority

**Mtwalo Msoni:** Regional Programme Specialist for Tax and SDGs, United Nations Development Programme

**Chika Okoh:** Senior Programme Officer , International Budget Partnership (IBP)

Name	Role	Time	Notes
Ronald Chalwe	Chair	5 mins	Introducing the topic and the speakers
Nana Akua Anyidoho	Presenter	10 mins	Accra Distributional Dynamics
Abel Gwaindepi and Hellen Venganai	Presenter	10 mins	Burdens and Distribution in Zimbabwe
Daisy Ogembo	Presenter	10 mins	Need for Retargeting (focus on professionals)

Hadji Bashelu Kromah I	Discussant	8 mins	Reflection on LRA experiences with Distributional dynamics
Mtwalo Msoni	Discussant	8 mins	Reflection on the previous discussions from the perspective of UNDP's work on this issue
Chika Okoh	Discussant	8 mins	Reflecting on the previous discussions from the perspective of IBP's work on this issue
Q&A		20 mins	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.

10:45 – 11:25 Breakout group discussion

Questions:

- 1) Are you aware of any means of targeting higher income operators in informal sectors that have been tried?
- 2) What are the constraints for revenue authorities in identifying and targeting higher income earners? If the answer is “data”, can you be specific?
- 3) What methods of targeting might be useful to pilot in the coming years?

11: 25 - 11:45 Feeding back from the breakout groups