# Increasing the fiscal space in Sierra Leone

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Sierra Leone needs to increase its fiscal space. Despite recent improvements, the tax-to-GDP ratio remains persistently low. Macroeconomic volatility further impacts the country's fiscal position. Without greater fiscal space, Sierra Leone cannot make the public investments necessary for sustainable economic growth.

- Implementing targeted enforcement via audits in customs, VAT, excise, and domestic taxes can significantly boost revenue collection by addressing tax evasion.
- Building staff capacity, simplifying the tax structure, and digitalising tax processes can streamline operations, reduce administrative costs, improve taxpayer compliance, and enhance transparency.
- Tax administrative reforms, such as property tax reforms, can often be as effective as tax policy reforms in generating revenue. Revenue-collecting authorities should cooperate to close tax gaps.

POLICY BRIEF SLE-24244

FEBRUARY 2025

This project was funded by the IGC

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Medium Term Revenue Strategies (MTRS) are a framework that provides a whole-of-government and country-led approach to increasing tax revenues and improving the tax system over the medium term. While there has been limited evaluation of the success of MTRS, Indonesia's MTRS has increased the tax-to-GDP ratio by 1.2% (OECD, 2024).

MTRS have four components:

- Setting a revenue target over four to six years to fund development spending
- A high-level policy roadmap of tax system reforms, including tax policy, revenue administration, and law
- Securing medium-term political commitment
- Obtaining adequate resourcing and support

Sierra Leone's Medium Term Revenue Strategy (MoF, 2023) provides a much-needed framework for improving domestic revenue mobilisation. It creates a more stable policy environment for businesses and investors by providing clear enforcement dates for tax policy and administration proposals. For example, the core policy reforms of the MTRS relate to expanding the goods and services tax (GST), increasing capital income tax rates, and transitioning to a full Global Income Tax system by 2027.

Administrative reforms expected to have the greatest impact are digitalisation and automation initiatives and strengthening compliance for large taxpayers and high-net-worth individuals through third-party data matching and expanding audit capacity. However, to achieve the ultimate goal of increasing domestic revenue, the MTRS must also be implemented with the political will for change (Gaspar, 2019). In this way, the MTRS is less an implementable framework and, instead, a series of medium-term policy objectives intended to enhance revenue collection. What is missing is sustained political commitment and clear national ownership of the reforms.

To create the fiscal space necessary for Sierra Leone's sustainable development, efforts must be focused on increasing the revenue-raising capacity of the National Revenue Authority (NRA) and improving the efficiency of current public expenditure—two sides of the same coin. Although this brief focuses exclusively on increasing revenue for the NRA and local governments, improving expenditure efficiency is equally vital to increasing fiscal space.

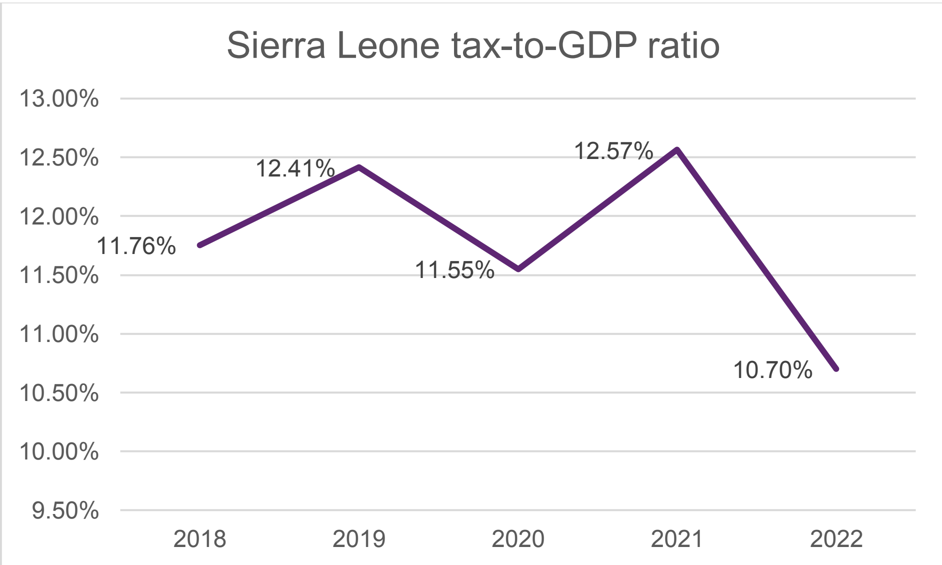
Increasing tax collected generally depends on three things: i) the quasi-voluntary compliance of individuals and firms, ii) the availability of third-party information, and iii) the capacity of the revenue authority to enforce tax laws.

This brief identifies two broad areas of greatest concern to Sierra Leone: targeted enforcement and tax administrative reform.

## Revenue environment in Sierra Leone

Sierra Leone's tax-to-GDP ratio has been static over the past decade, increasing slightly from 10% in 2015 to 10.7% in 2022 (UNU Wider, 2023). However, this revenue level is insufficient to fund Sierra Leone's development objectives and is below most of its peers.

**FIGURE 1: Sierra Leone tax-to-GDP ratio**




*Source: UNU Wider*

Direct taxes constitute approximately 35% of Sierra Leone's total domestic revenue. Customs and excise make up 15%, and goods and services tax contribute 18% to the Treasury.

Elgin et al. (2021) estimate the informal sector's size at 60% of GDP, employing approximately 89.9% of the country's workforce. Governments will tax what they can see, and the informal sector is effectively hidden from the state's view. As such, the informal sector's size limits the NRA's revenue potential as these activities fall outside the formal tax system.

## Targeted enforcement

Tax payable to revenue authorities is a function of quasi-voluntary compliance and enforcement. Therefore, while encouraging people to pay tax is important, investing in the NRA's ability to enforce compliance is crucial. An analysis of sustained episodes of domestic resource mobilisation increases worldwide by the International Monetary Fund (IMF) highlighted that steps to improve audits and enforcement capability of the revenue authority were taken in 89% of the countries that achieved an increase in tax revenue (Akitoby et al., 2018). Improvements in tax revenue collection in Georgia and Guinea-Bissau specifically coincided with intensified tax and customs audits.

## Trade taxes, excise, and VAT

Since trade taxes, excise, and VAT are generally easier for revenue authorities to collect, initial enforcement efforts could start here before scaling up across different tax heads. Sierra Leone collects almost half of its total revenue from these taxes (Addis Tax Initiative, 2020).





### Customs gap analysis in Uganda

In Uganda, "gap analysis" was used to identify goods shipments where the Uganda Revenue Authority (URA) would gain the highest returns on tax enforcement by limiting import tax evasion. The gap analysis has a simple methodology for identifying a tax gap - the gap between publicly declared filings of the value of an exported shipment versus what was declared in the importing country. This gap was then used to identify high-value consignments or tax gaps that could be targeted for the highest return on enforcement by looking at the largest tax gap (Best et al., 2023). If the identified tariff and import-VAT gaps were closed, 25% of the total spent on healthcare by the Ugandan government in 2019 would be gained.

Further work in Uganda, funded by the International Growth Centre (IGC), developed a methodology for identifying VAT underreporting that was then piloted with the URA (Almunia et al., 2017). URA staff were trained to use a computer programme to cross-check transaction-level VAT data automatically. Given that VAT sellers are incentivised to underreport their sales (to pay less VAT) and VAT buyers have the opposite incentive (to claim input costs and pay less VAT), we should expect buyer and seller declarations to be the same. However, this was not the case in Uganda. On net, Almunia et al. (2022) calculated that the URA lost USD 384 million, or 4% of the total tax collected from 2013 to 2016, due to VAT misreporting. The NRA could benefit from similarly undertaking gap analyses and VAT underreporting to increase revenue from trade taxes and VAT.

#### Policy recommendations

- Institute tax gap analysis on an annual basis for customs taxes to verify and validate tax gaps and drivers of evasion. Automate as much of this analysis as possible to prevent issues relating to human error and workloads.

- Conduct VAT cross-checks to determine whether buyers and sellers report the same amount for the same transaction. If not, devise a data-centric approach to flag these taxpayers for further scrutiny.
- Use administrative data to strengthen and institutionalise risk-based audits.

## Domestic taxes

On the domestic side, personal taxes are a subset of domestic taxes, whose potential is often not maximised. For example, Sierra Leone has many professional workers such as lawyers, doctors, and accountants who are registered as a business for a business license but do not pay income tax. Simple cross-checks - where a taxpayer identification number (TIN) can be used across, for example, the business license registration database and a database on personal income tax payments - is an extremely cost-effective way of improving enforcement outcomes and utilising the vast troves of administrative data that governments collect in the daily business of running the state. Signing Memorandums of Understanding between government departments could facilitate the automated sharing of information instead of requiring human intervention and sign-off, allowing the government to use vast troves of data to benefit all government agencies.

For example, audit reports[1] from the government have highlighted several instances where companies and state institutions legally required to withhold tax on behalf of employees and contractors do not fulfil these withholding obligations. An easy way to validate compliance with these employer obligations is to undertake simple cross-checks for companies registered for PAYE to see whether basic metrics like the number of employees are accurate. These metrics can be used as a proxy for a firm's compliance obligations. When a discrepancy is raised, the NRA should be able to automatically issue notices to companies that fail to meet their compliance obligations on time.

[1] https://website.auditservice.gov.sl/annual-reports/

**FIGURE 2: Example of a deterrence letter from the Rwanda Revenue Authority**

RRA

RWANDA REVENUE AUTHORITY

OFFICE RWANDAIS DES RECETTES

TAXES FOR GROWTH AND DEVELOPMENT

Our Ref : 002/PR/DCG/15

Your Ref :

Kigali, on 8 January 2016

**RE: Pay your taxes on time and avoid fines and penalties**

To [redacted]

RRA would like to inform you that your CIT tax return is due by 31st March 2016. For more information about the filing process and payment methods, contact the call centre (3004) or visit the RRA website (http://www.rra.gov.rw).

Do you know that if you do not declare and pay your taxes on time, RRA can fine and possibly prosecute you?

Pay your taxes on time and avoid fines and penalties.

We would like to thank you for your collaboration and wish you a prosperous year 2016.

*Source: Mascagni and Nell (2021)*

Importantly, these warning notices must be backed up by a credible enforcement threat, like an actual audit, where a company consistently fails to meet its withholding obligations. Research shows that this threat needs to be credible; otherwise, the intervention risks backfiring as higher-income taxpayers either do not respond or respond negatively to a deterrence message (Mascagni and Nell, 2021). These audits should initially target industries with the greatest revenue potential, such as mining, to focus scarce resources for the greatest value for money.

Furthermore, setting up a high-net-worth-individual (HNWI) unit significantly increased compliance and revenue collection in Indonesia (Basri et al., 2021). By these estimates, improving tax administration is equivalent to raising top rates on all firms by eight percentage points, which shows the importance of having an effective tax administration. Sierra Leone does not currently have a HNWI unit. However, the Direct Tax Department (DTD) segments taxpayers by size with a separate Large Taxpayers Office and a Small and Medium Taxpayers Office. By setting up a separate unit focused on HNWIs, the NRA can build the capacity it needs to broaden the tax base by first targeting where revenue and evasion potential are the highest. However, care must be taken to ensure that the increased scrutiny does not significantly increase the tax burden, which could constrain economic growth. Furthermore, successful implementation of HNWI units requires political will and government backing, providing the necessary resources and support for auditing and enforced collection efforts for the most politically connected taxpayers (Baer, 2001), which could be a significant challenge in Sierra Leone.

### Policy recommendations

- Ministries, departments, and agencies (MDAs) should sign MoUs on data sharing to enable the use of administrative data and breakdown of MDA siloes and automate as much of this information sharing as possible.
- Develop a cross-check system for PAYE withholding. Where companies are registered as having employees, automatic cross-checks could take place with PAYE returns to see whether basic metrics like the number of employees are accurate.
- Set up an HNWI unit with specific enforcement responsibilities to deal with tax evasion by individuals.

## Tax administrative reforms

### Building staff capacity

The capacity of a public sector consists of its ability to perform the following functions (World Bank, 2004):

- Strategic planning and policymaking
- Resource mobilisation and management
- Delivery of public goods and services
- Enforcement of laws and regulations

Building staff capacity requires strengthening the public sector's institutions, organisations, and individuals in ways that enhance each of these objectives.

Given the fundamental importance of staff in carrying out many of the basic functions of the state, investments in building staff capacity are crucial. However, building this capacity is not straightforward, and several challenges must be overcome. Financial constraints mean that governments often cannot afford to train their staff. When staff are trained and build their competency, they are frequently lured into the private sector for significantly higher compensation. Furthermore, government departments are often so understaffed that they simply cannot afford to have employees in training courses and not at their posts, regardless of whether this training would improve staff productivity in the long term. Addressing these challenges is crucial. Building staff capacity takes time and investment, particularly in staff training, effective recruitment practices, and retaining talent to improve institutional memory. How best to develop this capacity is an open question, and researchers are very keen to explore this topic, given its importance to the functioning of the state.

Often, partnerships with universities and international organisations and the technical assistance offered by multilateral development banks (World Bank, IMF) can provide some key ingredients for building technical capacity. Institutional reforms to improve the accountability of public institutions are also crucial, as is leveraging technology to improve efficiency and service delivery. The Human Resources Department (HRD) within the NRA should be leveraged as a point of coordination with external capacity-building programmes.

Linked to building staff capacity is the need for the government to identify its Centres of Excellence within the NRA and the broader policymaking environment. A Centre of Excellence is an institutional choice for how research could be funded (Hellstrom, 2017). These centres are organisational environments that strive to develop standards of conduct in research, innovation, or learning. They are typically concentrated in high potential/growth areas. Given that the NRA is one of the most technologically advanced of Sierra Leone's MDAs, designating the data analytics function within the NRA as a Centre of Excellence might jumpstart staff capacity development. How could these Centres then be leveraged to improve audits and institute risk-based auditing?

#### Policy recommendations

- Explore targeted capacity-building programmes focused on data analytics and tax – for example, explore options such as the African Capacity Building Foundation. Capacity-building programmes offered by MDBs should also be explored.
- Approach and potentially partner with universities and technical organisations for tailored training.
- Explore the option of constructing Centres of Excellence in the NRA or elsewhere and what areas of potential they could suitably target. How can these Centres of Excellence be leveraged to enhance staff and state functioning across the board?

### Simplification

In low- and middle-income countries, tax administration can be equivalent to tax policy (Bird and Casanegra de Jantscher, 2003). Tax policy is ultimately constrained by revenue authorities' ability to administer taxes effectively. Administering existing taxes more efficiently can be more effective at mobilising revenue than introducing new taxes. For example, Georgia significantly increased its tax take by reducing the number of taxes payable from 21 to seven. Morocco targeted expanding the tax base more directly by reducing the number of VAT special regimes. Reductions in exemptions for VAT and CIT were some of the most used policy tools to mobilise revenue (Akitoby et al., 2018). While tax incentives and exemptions are not in the remit of the NRA and fall within the scope of the Ministry of Finance (MoF), in comparison countries, they can often mean the government foregoing revenue equivalent to 2% of

GDP (GTED, 2024). In 2022, GTED estimates that 1.8% of GDP was foregone through the provision of tax incentives in Sierra Leone, adding up to over 13% of the tax collected by the NRA in 2022. Therefore, rationalising tax incentives and exemptions is crucial for mobilising Sierra Leone's domestic resources.

### Policy recommendations

- Simplify the tax regime to the extent possible by streamlining the number of tax rates and increasing the size of the tax base, for example, through simplifying tax filing procedures for small businesses.
- Put pressure on the Ministry of Finance (MoF) to rationalise tax incentives and tax exemptions by quantifying the fiscal cost of tax incentives and attempting to quantify and track the benefits to Sierra Leone. Producing clear evidence based on the costs and benefits of tax incentives arms the NRA with the data required to make its case to the MoF.

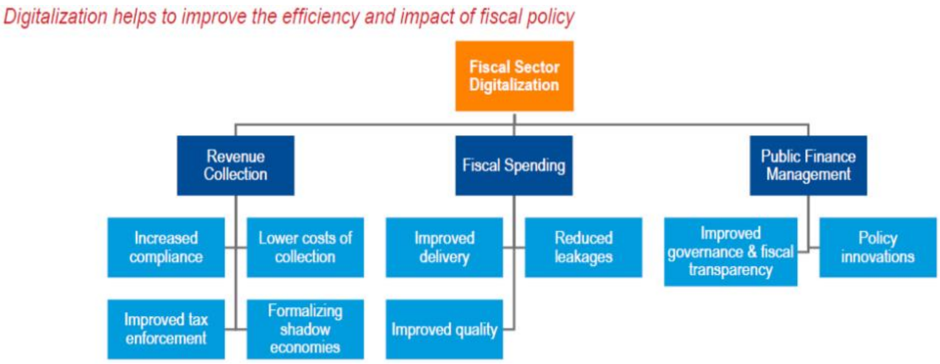
## Digitalisation

Digitalisation can transform the functioning of the state. Internet and communication technologies (ICT) significantly increase efficiency and improve transparency by lowering communication costs. Furthermore, tax administrations often lead other government bodies in technology adoption and digitalisation due to the direct link between digitalisation and increasing tax capacity through the increased availability of third-party and administrative data. For example, in Rwanda, the use of electronic billing machines (EBMs), an explicit link between third-party information and enforcement, led to a significant increase in most VAT return items, increasing turnover by 30% (Hakizamana et al., 2024).

In Ethiopia, Mascagni et al. (2021) found that VAT revenue increased by 48% with the adoption of EBMs. Digitalisation can also allow for the vast troves of administrative data generated by EBMs to flag discrepancies between buyers and sellers for the same transactions, as shown in Uganda (Alumnia et al., 2022), highlighting the crucial importance of administrative and third-party data for tax enforcement. Furthermore, digitalisation can also facilitate taxpayer compliance through e-portals and online payments. SMS and email communications can significantly lower the costs of communicating with taxpayers and limit the scope for in-person interactions between officials and taxpayers, narrowing possible avenues for discretion and corruption (Dom et al., 2022).

However, for the benefits of digitalisation to be fully realised, several challenges, highlighted by the experience of peer countries, need to be addressed. Key considerations include ensuring the necessary digital infrastructure, such as reliable internet access, personnel with the requisite skills to use the data generated, clear and consistent legal frameworks for data sharing and privacy, and resilience to cyber-attacks and data breaches (IMF, 2020).

**FIGURE 3: How digitalisation can improve the fiscal space**




*Source: IMF (2020)*

Sierra Leone's Integrated Tax Administration System (ITAS) has the potential to expand significantly, allowing individual taxpayers to file returns online and access their taxpayer portal. ITAS could also be expanded to incorporate all non-tax revenues, creating a convenient, easy-to-use portal for all taxpayers in Sierra Leone. Creating a streamlined system to encourage compliance is one aspect of much-needed administrative reforms, enabling digitalisation to improve the taxpayer experience. However, administrative reforms must also allow the NRA to enforce existing taxes more effectively.

Therefore, ITAS has two main functions: i) a customer-facing function where compliance for taxpayers is made easier with an online portal, and ii) a data hub and enforcement dashboard that allows the NRA to easily verify tax payments across all tax heads for a given taxpayer. Investments must be made in data analytics functions within the NRA, enabling the use of administrative data collected by ITAS. Once all tax data has been consolidated within ITAS for use by the NRA, this system can be enhanced to link with administrative datasets owned and maintained by other ministries. Enabling the matching of datasets from different parts of government would allow the wealth of administrative data to be used effectively. The IGC has conducted similar work in Zambia, setting up the country's Evidence Lab within the Ministry of Finance (IGC, 2024).

## Policy recommendations

- Focus on digitalisation; expand the collection, use, and analysis of administrative data. Start with MDAs, like the NRA, at the frontier of using ICT to deliver public services in Sierra Leone before expanding as capacity and available data build.
- Expand ITAS to cover all tax and non-tax payments for all taxpayers, including individuals. Ensure the "dashboard" functionality is operating,

enabling tracking individual tax payments for each taxpayer identification number (TIN).

- Explore using an Evidence or Data Lab to improve the provision of public goods and services and increase citizen legibility to the state.

## Underutilised revenue generating tools for increasing fiscal space: Property and rental tax

A well-established and significantly underutilised reform is the property tax system reform in the cities of Freetown, Kenema, and now Makeni, which has the potential to be rolled out nationwide. Research done by IGC in Freetown indicates that property tax could significantly expand local fiscal capacity. By introducing a points-based system for valuing properties that incorporates surface area and easily observable characteristics to arrive at an estimated market value for a property, municipal revenue potential from property tax in Freetown increased over five times (Grieco et al., 2019).

Given that property tax is a significant source of local government funding, property tax collection should remain at the local level. However, more data sharing between the NRA and local councils is crucial to plug any leakages and ensure comprehensive coverage of the tax base. Looking carefully at the implementation challenges and potential for property tax, the Freetown model could continue to be emulated across municipal areas in Sierra Leone, tailored to local contexts. For example, a similar reform has already been implemented in Kenema, and fieldwork has commenced for a similar reform in Makeni this year.

Although property tax collection has started to expand, driven by investments in local capacity, revenue from rental tax is far below its potential. Whereas property tax collection is the responsibility of local councils, collecting rental tax is part of the NRA’s key mandate. Now that Freetown and Kenema city councils have detailed and comprehensive databases covering almost all properties in these cities, the NRA could sign an MoU with these city councils to promote data sharing. Cross-checks could be implemented where property tax is being collected to determine whether rental tax should also be collected. Given the rental tax rate of 10%, and given that this tax is not currently collected, there could be substantial revenue potential in starting to enforce the collection of rental tax.

While enforcing the rental tax could increase revenue and encourage greater property utilisation, stricter enforcement of both property and rental tax together would increase the tax burden on individuals and potentially increase costs for tenants. For example, landlords are likely to pass this 10% rental tax on to the tenant, who is already paying consumption taxes and may also be subject to income tax. As such, careful consideration should be given to the tax burden on the tenant. Furthermore, enforcing the existing rental tax provisions could be politically difficult, given that property owners often have a greater political voice owing to their ability to finance political donations.

Administrative reforms around property tax in Kampala, Uganda, have doubled revenue collection capacity between 2011 and 2015, and herald promise for municipal governments in Sierra Leone. Revenue potential surged through a committed focus on (i) increasing staff capacity through training and recruitment, (ii) digitising databases to reduce the potential for human error, and (iii) bringing revenue collection in-house where it was previously outsourced (Manwaring, 2017).

### Policy recommendations

- City councils with comprehensive property databases (Freetown and Kenema) should sign MoUs with the NRA to share data and enable enforcement across different tax heads. A data-sharing MoU would enable the NRA to access this data to enforce rental tax.
- With the commencement of the property tax reform in Makeni, the NRA should partner with the leadership of Makeni City Council and the Ministry of Finance to ensure that specific questions related to rental tax (for example, whether the property is being rented) are added to the data collection tool during data collection.
- The NRA should look to implement the collection of rental tax, as is currently drafted in the tax legislation. Care should be taken to ensure that jointly increasing property and rental tax enforcement does not unduly burden private tenants and households.
- Learn from Uganda's experience implementing property tax reform: Improve staff capacity, digitise databases, and consider bringing revenue collection in-house if it is outsourced.

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