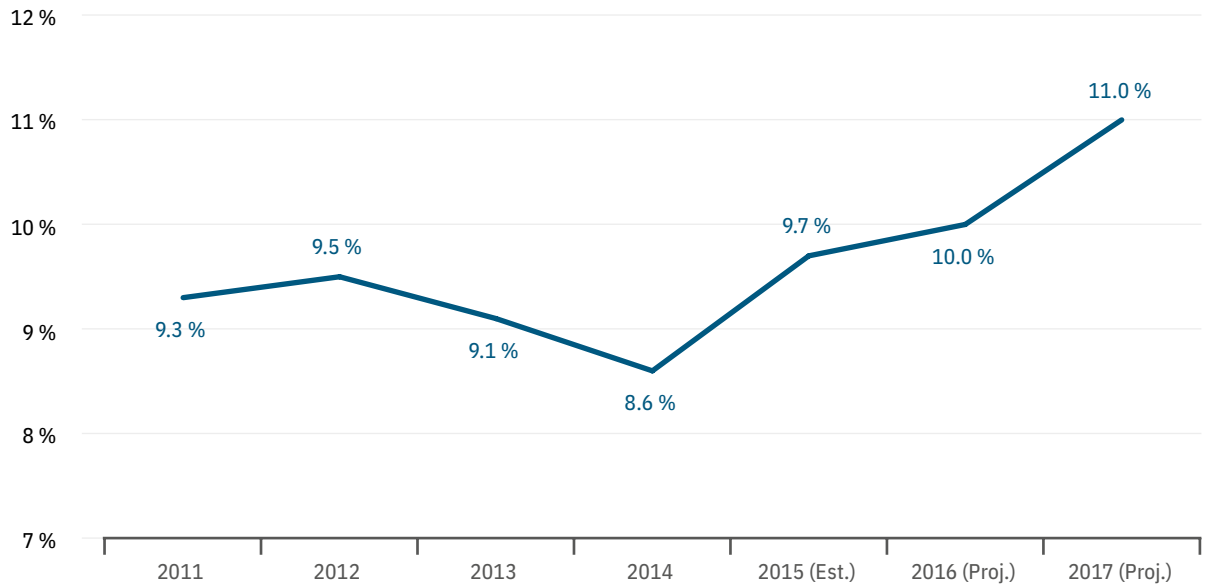




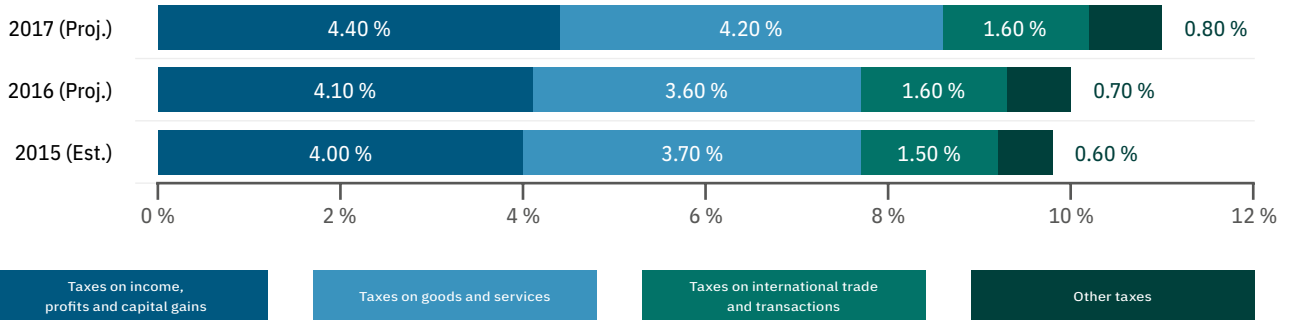
Sierra Leone

Stepping up domestic revenue mobilisation



Tax revenues (% of GDP) (2011-2017)

Source: Government Finance Statistics (2011-2014), IMF 2016 Article IV Consultation (2015-2017)



Tax revenues, by sources (% of GDP) (2015, 2016 & 2017)

Source: IMF 2016 Article IV Consultation

Public Expenditure and Financial Accounting (PEFA)

2018 (2016 framework)

C+ Revenue administration

C+ Accounting for revenue

2014 (2011 framework)

B Transparency of taxpayer obligations and liabilities

B+ Effectiveness of measures for taxpayer registration and tax assessment

B+ Effectiveness in collection of tax payments

*A = internationally-recognised level of good performance
D = performance is below the basic level*

Doing Business, Ease of Paying Taxes 2017 (DB 2018), values from 2016 (DB 2017) in parentheses

Payments (number per year)	Time (hours per year)	Total tax rate (% of profit)	Postfiling Index (0-100)
34 (34)	343 (343)	31 (31)	95.41 (94.5)

Overall ranking
85 / 190 (87 / 190)

Global Competitiveness Report (2017-2018), values from 2016-2017 in parentheses

Effect of taxation on incentive to work
3.5/7; Rank 95/137 (3.7/7; Rank 90/138)

Effect of taxation on incentive to invest
3.4/7; Rank 93/137 (3.4/7; Rank 90/138)