Taxing higher incomes within informal sectors

The second webinar of the series on Tax and Informality by ICTD and ATI

2 DECEMBER 2026 | 14:00 - 15:30 (CET) | ONLINE | MS TEAMS | EN | FR | ES

Background

The taxation of informal sectors is often motivated by the belief that some informal operators have substantial hidden income and represent an untapped source of tax revenue. However, as increasing evidence shows, and as discussed in the first webinar of the series, broad-based approaches to taxing informality have often failed to identify these operators. Instead, they can end up primarily targeting low-income activities, raising questions about both equity and revenue efficiency.

The second webinar of the *Tax and Informality* series by the International Centre for Tax and Development (ICTD) and the Addis Tax Initiative (ATI) will discuss how tax approaches can more effectively identify and target higher-income earners within informal sectors. Bringing together perspectives from research and practice, the discussion will focus on targeting strategies, risk-based registration, and the taxation of professionals.

Objectives

The webinar will explore how tax approaches can more effectively target higher-income earners within informal sectors. Bringing together perspectives from research and practice, it will focus on targeting, risk-based registration and the taxation of professionals, with a practical and forward-looking discussion of these approaches.

Target audience

The primary audience is tax administrations officials from ATI partner countries, alongside members of ICTD's Tax and Informality Community of Practice. The webinar is also open to ATI members and the wider tax and development community.

Agenda

Time	Item	Speakers
14:00 – 14:10	**Welcome and introduction**	***Henrique Alencar,*** *Senior Policy Advisor for Tax and Inequality at Oxfam and ATI Consultative Group 1 Co-Coordinator, Moderator*
14:10 – 14:25	***Taxing higher-income earners within informal sectors: A research perspective***	***Max Gallien,*** *Research Director, ICTD*
14:25 – 14:40	***Targeting higher-income earners: A practical perspective***	***Ronald Waisa,*** *Applied Research and Statistics Specialist, African Tax Administration Forum (ATAF)*
14:40 – 14:55	***Taxing professionals***	***Daisy Ogembo,*** *Senior Research Fellow, ICTD*
14:55 – 15:25	**Moderated panel discussion and Q&A with participants**	*All*
16:25 – 16:30	**Closing remarks and next steps**	***Henrique Alencar,*** *Moderator*

The webinar will be held virtually on MS Teams in English, with simultaneous interpretation into French and Spanish.

About the series

Under Action 1 of the ATI Seville Declaration on Domestic Revenue Mobilisation, ATI members have committed to support domestic revenue mobilisation on the basis of fair, gender-responsive and environmentally sensitive tax policies, as well as fair, efficient, effective and transparent revenue administrations. Within this framework, the collaboration between the Addis Tax Initiative (ATI) and the International Centre for Tax and Development (ICTD) provides an opportunity to facilitate dialogue on how tax administrations can engage with informality in ways that support fair and effective domestic revenue mobilisation.

The webinar series builds on ICTD's Tax and Informality Community of Practice and draws on existing discussions and priorities to identify relevant topics for continued exchange.

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Co-funded by the European Union