



Government of Sierra Leone



National Revenue Authority

Gender and Taxation in Sierra Leone

Presented by

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Introduction



- ❖ Gender Mainstreaming discussions have been at the heart of recent policy debates around the world:
 - ❖ Women face challenges including limited economic independence, high illiteracy rates and low confidence to vie for public office.
 - ❖ Only a fraction of women participate in formal and informal decision-making.
- ❖ In Sierra Leone, women account for 52 percent of the total population (Statistics Sierra Leone 2015), but account for:
 - ❖ Less than 20 percent of elected positions – [Government of Sierra Leone, 2019 Report](#)
 - ❖ Less than 30 percent of formal businesses, - [NRA, Taxpayer register, 2023](#)
 - ❖ Less than 50 percent of informal businesses – [NRA, Informal Sector Study, 2021](#)
 - ❖ Less than 20 percent of registered Land owned – [OARG, 2015](#)
- ❖ Government of Sierra Leone has been making stride to change these narrative through the legislation and implementation of various policies both in the public and private sector.

Policies to Promote Women Empowerment

- ❖ GoSL has developed policies, legislations, and schemes to address the challenges faced by women:
 - ❖ **Education for Development** - Medium-term National Development Plan (MTNDP) 2019-2023 of Sierra Leone.
 - ❖ **Medium Term Revenue Strategy** (MTRS) 2023-2027
 - ❖ **Gender Empowerment Act** - 30 percent representation of women in all arms of government
 - ❖ **Increase budgetary allocation to the education sector** to support the government Free Quality Education - Sustain 22% Budgetary Allocation to Education, with Expansion in School Feeding
 - ❖ **The Appropriation Act 2023** - authorize expenditure from the Consolidated Revenue Fund for the services of Sierra Leone for 2023

Current Tax Policies to Increase Women Participation

❖ Specific tax policies include:

- ❖ **Supporting Local Content in Farming** - Reduced excise tax rates for the use of local raw materials in the production of beer
- ❖ **Supporting Small and Medium Enterprises (SMEs)** - 3% flat tax rate on turnover instead of multiple turnover rates for SMEs
- ❖ **Women's Empowerment** - Any organization that employs a female at managerial level is entitled to 6.5% tax credit from their PAYE up to 2023
- ❖ **Promoting Decentralization of Industries** - Manufacturing industries established outside the Western Area will benefit from a reduction of Corporate Income Tax from 25% to 15%

Role of the NRA in Tax Policy Implementation

- ❖ The National Revenue Authority (NRA) has maintained a gender-strategic orientation in the revenue collection administration by:
 - ❖ Creating a Gender Desk to ensure women issue are considered in revenue mobilization.
 - ❖ Increasing the appointment of women in leadership positions especially at management level.
 - ❖ Applying the 30 percent employment quota for women in the recruitment process. **NRA Annual Report, 2022**

- ❖ NRA programmes aim to increase women participation in the tax system through:
 - ❖ Administrative reforms targeted at reaching deprived areas of the country – i.e. implementation of the Block Management System (BMS).
 - ❖ Extension of the Mobile Payment App to SMEs to ensure ease of payment of taxes.
 - ❖ Development of strategies on incentivizing the informal sector to formalize through research.

TABLE 1: NRA STAFF BY GENDER

Detail	2022	2018	Growth Rate
Male	608	416	46%
Female	202	99	104%
Total	810	515	57%

TABLE 2: NRA EXECUTIVE POSITION

Detail	2022	2018	Growth Rate
Male Executive	12	14	-14%
Female Executive	4	2	100%

The way Forward

- ❖ More research and monitoring is required to evaluate the extent of implementation of government policy.
- ❖ Increase development cooperation on projects and programmes targeting women's labour force and domestic resource mobilization participation.
- ❖ More commitment from the Central Government and Government Ministries, Department and Agencies (MDAs) on the implementation of existing women empowerment legislation.

Thank you!