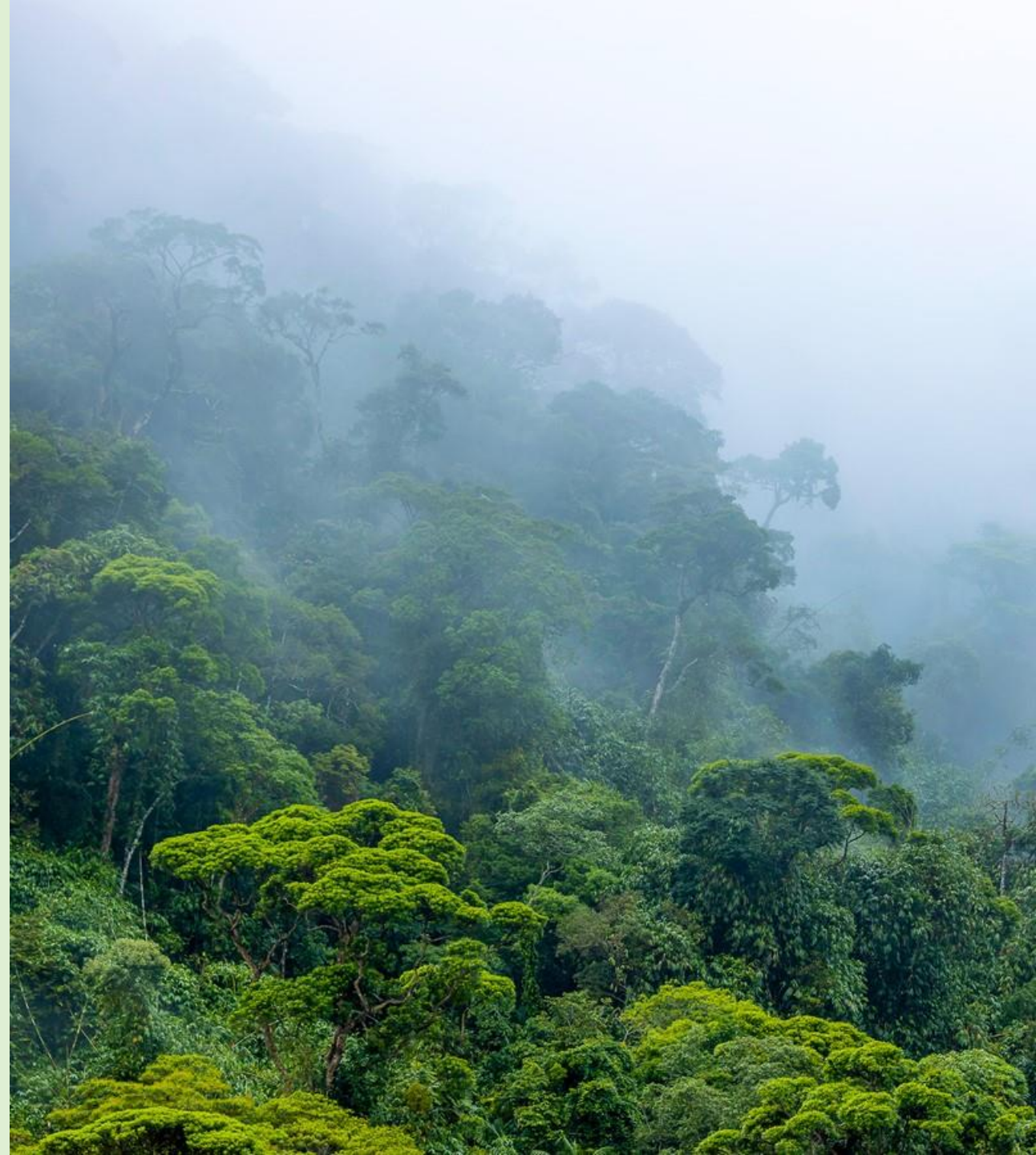


Norad's Tax for Development Programme

Results and lessons learnt



Norad's Tax for Development Programme

TfD is Norad's response to the UN's Agenda to finance the SDGs

Norad's Portfolio Strategy highlights two results areas:

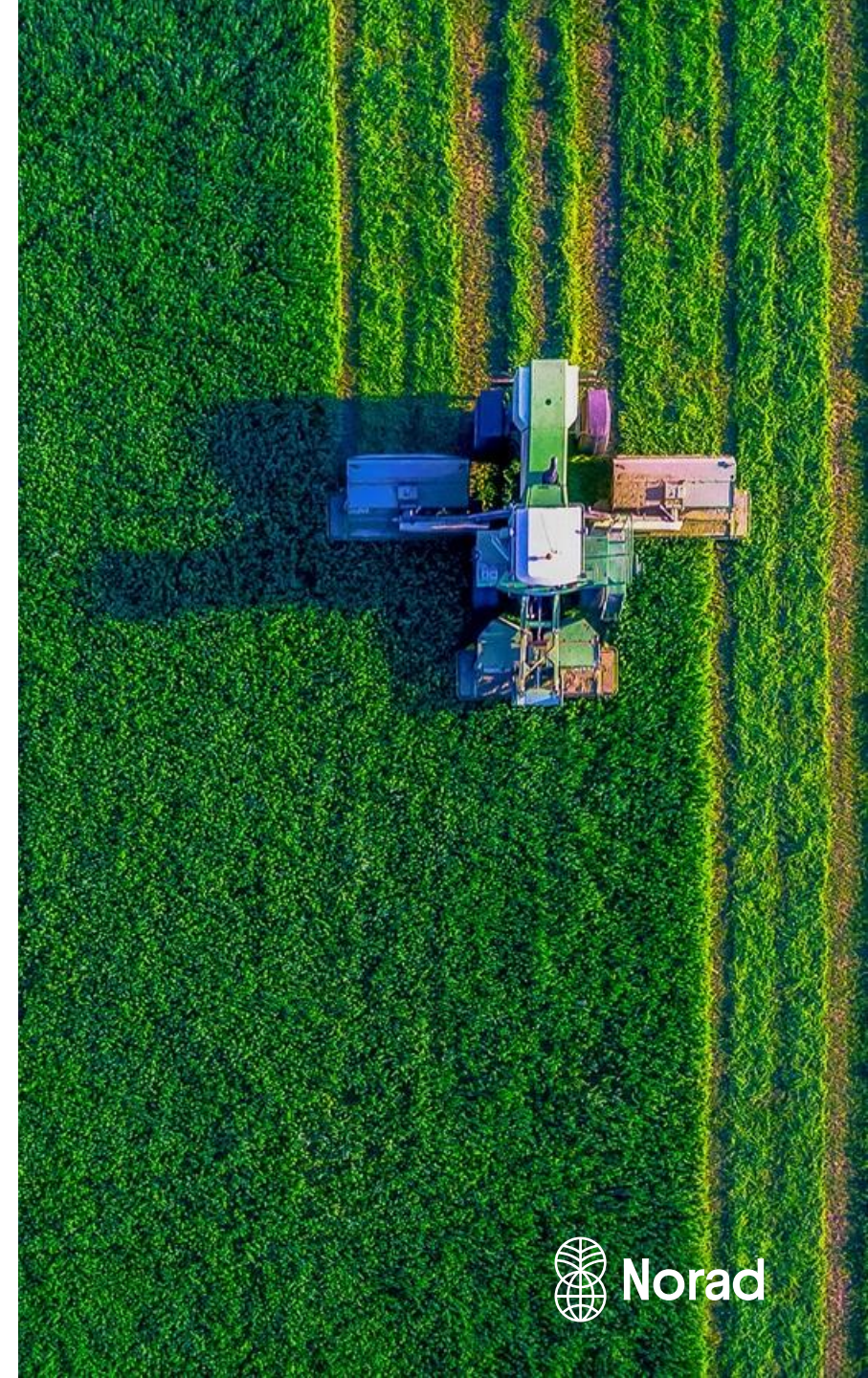
- Effective and fair national tax systems
- Global tax co-operation in line with developing countries' needs

Work through many channels and partners: Norwegian Tax Administration, Statistics Norway, multilateral and regional partners, civil society, journalists, research institutions

Key countries: Ghana, Rwanda, Uganda, Kenya, Tanzania, Mozambique

UNU-WIDER: Strengthening tax administration in Tanzania

- The problem: Limited capacity in tax administration
- Collaboration between UNU-WIDER, tax administrations in Finland and Tanzania
- ICT a powerful tool: Helped establish a «red flag» system to identify areas of most potential: Risk-adjusted auditing
- Tax revenue increased 15 per cent (up by NOK 200 million) one year after implementation
- Increased revenue due to enhanced tax payments, not more audits
- Dar es Salaam only (first year). Potential for scale-up



UN Habitat: Local taxation in fragile states

Land and property tax revenue for service delivery, reconstruction, citizenship building and peace

- Afghanistan (until 2021), Somalia, DR Congo, Palestine
- Enhanced land-based revenue in fragile states:
 - Afghanistan: near 80 000 invoices distributed in Mazar-e-Sharif, Bamyán, Jalalabad, Kandahar
 - USD 460 000 in revenues Jun-Oct 2021
 - Somalia: 118 000 properties registered in Puntland and Somaliland
 - 80 municipal staff trained in municipal finance auditing and community participation
- Potential for scale-up: DRC and Palestine
- Increased knowledge and capacity to establish, replicate, scale-up and institutionalise land and property tax in fragile states



Oxfam in Kenya

Empowered communities demand transparent and accountable management of oil and tax revenues

- The problem: local communities lacked coordination and access to information to influence budgeting processes and oil revenue allocation
- Diocese of Lodwar worked to promote participation of pastoralist women after oil discoveries in Turkana
- National Taxpayer Association worked with boda-boda (motorcycle) drivers in Nairobi
- **Results: Increased participation and influence, improved services in Turkana**
- Boda-boda drivers increasingly engaged, including in County Accountability Groups advocating for responsible sub-national public policies and spending; broadening participation; running for local elective office





Thank you!