Taxing informal sectors. Complicated questions and simplified regimes

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

30 SEPTEMBER 2026 | 15:00 - 16:15 (CEST) | ONLINE | MS TEAMS | EN | FR | ES

Background

The informal economy is often framed as an untapped source of tax revenue, and governments frequently prioritise its taxation as a means to broaden the tax base. Yet approaches such as simplified tax regimes and mass registration campaigns have shown weak performance in revenue collection and raised questions about fairness and equity.

The first webinar of the Tax and Informality series by the International Centre for Tax and Development (ICTD) and the Addis Tax Initiative (ATI) will provide a wider introduction to recent research and evidence on the taxation of informal sectors in lower-income country contexts. It will draw on recent studies from various country contexts with a focus on policy relevance and the key questions that revenue administrations face in relation to taxing the informal sectors. The discussion will also include perspectives from researchers, policymakers and civil society working actively with informal sector workers.

Objectives

The webinar will examine the evidence on the most common methods of taxing informal sectors, looking at the data available to date on how these methods have performed and the implications for revenue administration from an efficiency and equity perspective. It will also consider the key issues that should be taken into account for reform and innovation in this area.

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
15:00 – 15:10	**Welcome and introduction**	***Eugénie Ribault****, Expertise France, Moderator*
15:10 – 15:20	***Rethinking the taxation of informal sectors: What have we learned?***	***Vanessa van den Boogaard****, Senior Research Fellow, ICTD*
15:20 – 15:30	**Presentation 2 (civil society perspective)**	***Mike Rogan****, Research Associate with WIEGO & Associate Professor in Economics at Rhodes University, South Africa*
15:30 – 15:40	***Reforming Informal Sector taxation in the Gambia.***	***Alhagie Jallow****, Director of Revenue and Tax Policy, Ministry of Finance, The Gambia*
15:40 – 16:10	**Moderated panel discussion and Q&A with participants**	*All*
16:10 – 16:15	**Closing remarks and next steps**	***Henrique Alencar****, Oxfam and ATI Consultative Group 1 Co-Coordinator*

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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