The Role of Subnational Domestic Revenue Mobilisation for Public Service Delivery

organised by Norad, ATI & DeLoG

Thursday, 15 April 2021
Introduction
• Welcome, agenda, operating instructions

Part 1
• Keynote input

Part 2
• Three inputs / Different perspectives

Part 3
• Wrapping up

Q & A
# Timetable

<table>
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<tr>
<th>Agenda item</th>
<th>Duration</th>
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<tr>
<td>Opening</td>
<td>5'</td>
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<tr>
<td>Part 1: Keynote input</td>
<td>25'</td>
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<td>• incl. questions from the audience</td>
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<td>Part 2: Three different perspectives</td>
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<td>Part 3: Wrapping-up</td>
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<td>• incl. comments and questions from the audience</td>
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*Duration of webinar: 75 minutes*
Keynote input
What does research say about subnational taxation and its importance for revenue and state building?

Odd-Helge Fjeldstad – Research Professor at Chr. Michelsen Institute
Why local government taxation is important in a state-building perspective

- Local taxation can play a crucial role in promoting citizen participation, accountability and government legitimacy

- Local taxation has potential to foster positive linkages between taxation, responsiveness and accountability

- Local taxes & levies are generally more visible and broad based:
  - Property tax
  - Business licences
  - Fees and charges

- By taking more tax and expenditure decisions to the local level, fiscal decentralisation can (potentially) strengthen connections between what people pay and what they get in return
Pillars of fiscal decentralization

1) Clarity of roles and responsibilities between different levels of government:
   • Who taxes what?
   • Who provides what services?
   • Who is accountable to whom?

2) Autonomy:
   • A minimum degree of autonomy for sub-national governments on own revenue generation, expenditures, staffing, etc.

3) Administrative and technical capacity:
   • Sub-national governments require administrative and technical capacity to effectively carry out their responsibilities
A ‘sound’ revenue system for sub-national governments is an essential pre-condition for sustainable fiscal decentralisation

- Main components of local revenue systems in low income countries:

  ❖ ‘Own revenues’
  - Revenue assignment between national & sub-national levels
  - Taxes, levis, various (business) licences and user fees

  ❖ Transfers from the central gov: Major revenue sources
  - Revenue sharing
  - Grants: unconditional; conditional; equalisation

  ❖ Borrowing: Mainly large, urban centres

  ❖ Community Development Funds: Bypassing local gov. budgets

  ❖ Social Action Funds and Community Self-Help: Why then pay tax?
What ‘own’ revenue sources should be assigned to subnational governments? Principles:

1. The tax base should be relatively immobile in order to permit subnational authorities some freedom in varying rates without losing most of their tax base

2. The tax yield should meet local needs and be relatively stable and predictable over time

3. The tax base and rate should be visible, to ensure accountability

4. The tax should be perceived to be reasonably fair by taxpayers

5. The tax should be relatively easy to administer efficiently and effectively
Build a coherent overall tax system

• Essential to establish a connection between the central and local tax systems

• Allocation of each tax base either to central or to local governments based on transparent and manageable criteria:
  • ‘Mobility’ of the tax base
    → Local gov: Property tax
  • Administrative constraints and access to information
    → Central Gov: Customs duties, excises, VAT, income taxes

• Coordination between the central and local governments
  • To avoid duplication and multi-taxation of the same revenue base
  • Exchange of information
  • Sharing of databases
• Central Gov. relations with Local Gov. should be:
  • Supportive, consistent, predictable, and transparent

• If not, this is likely to imply:
  • Imbalance of revenue and expenditure assignments
  • Underfunding of transfers to local governments
  • Unpredictable financial situation for local governments
  • Inconsistencies between national and sub-national taxes
  • Growing regional inequality
Central government must be able to monitor and evaluate LG finances

• The role of the Min of Finance
• ‘Financial and Fiscal Commission’

• Fiscal data vital to strengthen revenue forecasting and economic and social impact analysis to enhance the quality of policy making at both national and sub-national levels
Challenges facing fiscal decentralisation: Gaps between principles and reality

- Lack of strategic orientation in decentralization and fiscal reform programs
- Perception that there is insufficient ‘political will’ for decentralisation
- Elite capture and corruption
- Poor intragovernmental coordination → policy inconsistencies and resistance
- Capacity issues are critical at both central & subnational levels
- Lack of appropriate and reliable information for good policy design and admin.
• Growing recognition that implementation strategies have received too limited attention:

Too much about what should be done; less about what can be done given the political, institutional, economic and financial constraints
Local government tax design in specific countries: Issues for consideration

• Which options are available for sub-national revenue mobilization?

• How does the choice of local revenue mechanisms (e.g. property taxes, business licenses, city service levies, user fees etc.) affect the distributional equity?

• How, and to what extent, does local tax practices reflect that incomes of taxpayers are typically seasonal, fluctuating, and unpredictable?

• Are there any evidence on the political and administrative constraints facing various revenue instruments and factors impacting on citizens’ compliance behavior?
THANK YOU FOR YOUR ATTENTION!

Odd.Fjeldstad@cmi.no
Keynote input

Questions from the audience
National government perspective

What are obstacles and opportunities from national and local governments working closely to enhance subnational public revenues?

Edward Abrokwa – Head Research and Natural Resource Desk, Tax Policy Unit, Ministry of Finance Ghana
Ghana’s commitment to increasing DRM
Domestic Revenue Mobilisation in Ghana

“We will take radical policy and institutional reforms towards raising our tax-to-GDP ratio over the medium term from under 13 percent currently to around 20 percent. The focus will be on efficiency and base-broadening rather than imposing new taxes on our people and businesses. This way, we can raise our domestic contribution to our ambitious transformation agenda, in line with the Ghana Beyond Aid vision”

Ken Ofori-Atta (Minister for Finance)
Property taxes in Ghana (1/2)

- Ghana operates a property rate system instead of a property tax system as the rates are not considered as tax revenue.
- Property rates are levied and administered by Municipal and Metropolitan District Assemblies (MMDAs), under the Local Governance Act 2016 (Act 936)
- Rates vary across MMDAs
- The tax base is the improved value of the property
  - This is assessed by the Lands Commission (a national agency), not the MMDAs themselves
- Collection varies across MMDAs but is typically paper-based and manual
Property taxes in Ghana (2/2)

- Property taxes are retained by the MMDAs (along with revenue from user charges and local fees/licenses) and used to fund their expenditure.
- The MMDAs also receive transfers from the central government through the District Assemblies Common Fund (DACF) to fund their activities.
- Total IGF amounts to around 17% of total MMDA expenditure. MMDAs find it difficult to hold contractors accountable because of weak contracts governing the outsourcing arrangements.
Challenges in property rate administration

- Field officers required to manually build database
- Registers of properties quickly become out of date
- Dependence on valuation by another Government agency - the Lands Commission
- Minimal use of technology in assessment, billing and collection of property rates
- MMDAs have limited technical capacity to administer property taxes, including inadequate personnel
- Outsourcing of collections create challenges because MMDAs find it difficult to hold contractors accountable because of weak contracts governing the arrangements
Opportunities – centralise administrative responsibilities

- Transfer administrative responsibilities for property rates from MMDAs to the GRA because the Authority:
  - is mandated by law to advise the MMDAs on the assessment and collection of their revenue
  - has the institutional expertise to facilitate efficient assessment, billing and collection of rates
  - Can negotiate outsourcing from a much stronger position than an individual MMDA,
  - Introduction of electronic systems to enhance efficiency in collection and enable real-time monitoring.
Challenges to centralised administration

- Tension between administrative efficiency and fiscal decentralization efforts
  - Does the GRA option amount to recentralization?
- Dependence on valuation by a Central Government agency other than the MMDAs - the Lands Commission
Current reforms

- Pilot programme on co-operation between GRA and three MMDAs carried out in 2019 (April – June)
- Covered – Taxpayer education, compliance enforcement and debt management, and data exchange
- Resulted in signing of MOU and issue of guidelines for collaboration between MLGRD and all GRA offices across the country.
- IGF local revenue software developed for use by the MMDAs, GRA, Lands Commission and Land Use and Spatial Authority to identify properties and property owners. Used to create a database for efficient revenue collection and planning.
THE END

THANK YOU FOR YOUR ATTENTION
City perspective
What can cities in partner countries learn from the “Transform Freetown” agenda?

Rosetta Wilson – Financial Management Advisor, Mayors Delivery Unit, Freetown
#Transform Freetown

An inclusive and integrated approach to urban development
Freetown experienced rapid urbanization during and post the 11 year civil conflict and now has a population of approximately 1.2m people.

**Urbanization by the numbers**

- **~2.5x** Population growth in Freetown in the last 25 years; now home to >15% of national population but represents <0.1% landmass
- **75km²** Built-up area expansion in Freetown in 50 years, equivalent to 50 times the area of Aberdeen
- **8,450** People per square km; similar to Varanasi, India and one of the most crowded cities in the world
- **535k** Number of new residents expected in the next decade

1 Map showing modeled population density, from Vol. 2 of Sierra Leone Multi-City Hazard Review and Risk Assessment (2018)

2 Freetown: Options for Growth and Resilience, Urban Sector Review (2017-8)
3 Vol. 2 of Sierra Leone Multi-City Hazard Review and Risk Assessment (2018)
As Freetown has rapidly urbanized, it has faced major challenges that negatively impact on residents.

1. **Development in dangerous and unplanned locations** due to a lack of cheap or available options elsewhere in the city and no government control over development - **74 informal communities**

2. **Growing demand for government services** as the population increases (e.g., water, sewer, emergency services, waste collection) – **collection of only 21% of solid waste and 6% of liquid waste**

3. **Burdens on existing networks** like roads, drainage, and water supply - resulting in limited access to healthcare, education and job opportunities for the most vulnerable

4. **Pressure on the natural environment** from human activities like deforestation, waste generation, and encroachment in waterways – flooding, air pollution & loss of biodiversity key risks

5. **Reduction of natural control measures in the soil** which contributes to a destabilization of land and increases hazards for residents – **damage caused by floods costs approximately $2.5m per annum**

Freetown: Options for Growth and Resilience, Urban Sector Review (2017-8)
We aim to address those challenges and Transform Freetown through 11 priority sectors using an inclusive approach, underpinned by innovation and data-driven performance management.

### 11 Priority Sectors

<table>
<thead>
<tr>
<th>Cluster</th>
<th>Sector</th>
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<tbody>
<tr>
<td>1. Resilience</td>
<td>Environmental management</td>
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<td>Urban planning and housing</td>
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<td>1. Resilience</td>
<td>Revenue mobilization</td>
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<td>2. Human development</td>
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<td>Water</td>
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<td>3. Healthy cities</td>
<td>Sanitation</td>
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<td>4. Urban mobility</td>
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### Transform Freetown!

[Diagram showing 4 clusters and 11 priority sectors with multi-stakeholder working groups.]
From July to September 2018 15,000 residents were engaged in a bottom-up consultation effort to confirm community needs and perceptions of service delivery across the priority sectors.

Outcomes of 48 ward validation workshops & 310 zone level focus groups

<table>
<thead>
<tr>
<th>Sector</th>
<th>Quality of Contact</th>
<th>Average</th>
<th>Best</th>
<th>Worst</th>
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</thead>
<tbody>
<tr>
<td>Education</td>
<td>Average</td>
<td>4.4</td>
<td>8.3</td>
<td>1.3</td>
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<tr>
<td>Health</td>
<td></td>
<td>2.7</td>
<td>6.0</td>
<td>1.0</td>
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<tr>
<td>Water</td>
<td></td>
<td>2.9</td>
<td>7.0</td>
<td>1.0</td>
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<tr>
<td>Solid waste management</td>
<td></td>
<td>2.2</td>
<td>6.7</td>
<td>1.0</td>
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<tr>
<td>Sanitation / liquid waste</td>
<td></td>
<td>2.7</td>
<td>8.0</td>
<td>1.0</td>
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<tr>
<td>Urban planning and housing</td>
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<td>2.6</td>
<td>8.3</td>
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<td>Urban mobility</td>
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<td>3.1</td>
<td>7.3</td>
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<td>Skills development</td>
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<td>1.8</td>
<td>6.3</td>
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<tr>
<td>Market</td>
<td></td>
<td>2.6</td>
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<tr>
<td>Recreation and community centers</td>
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<td>2.4</td>
<td>10.0</td>
<td>1.0</td>
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Insights

- Overall service-average is 2.2, indicating very poor service level across Freetown
- Heavy differences between Wards and sectors
- 99% of sectors were given a rating of 1, meaning complete lack of service
- Best-rated sector is education with a 4.4 overall average and a top-rating of 8.3 in one ward
- Worst-rated sectors are urban planning and housing as well as skills development, with an average of 2.1. Water only has an average of 2.9.
- 9/11 or 80% of sectors had an average rating of <3
Multi-stakeholder working groups for the 11 priority sectors brought combined technical expertise, experience, research and community knowledge to address the sector challenges.

### Breadth of plan, components defined

<table>
<thead>
<tr>
<th>Content</th>
<th>Initiative leads and sector facilitator</th>
<th>Detailed risk and feasibility assessment</th>
<th>Detailed enablers &amp; budget</th>
<th>Sustain. plan</th>
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<tbody>
<tr>
<td><strong>Intro meetings</strong></td>
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<td><strong>Planning lab outcome</strong></td>
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<tr>
<td><strong>Outline sector plan</strong></td>
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<td>Detailed sector plan</td>
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<td>(validation workshop)</td>
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### Depth of plan

- **Key sector topics**
- **Sector targets**
- **Priority initiatives**
- **Milestones and KPIs**

**Sector plans presented and subsequently reviewed at annual Transform Freetown Forum**

**Transform Freetown was launched on 24th January 2019**
19 targets and 37 initiatives were defined for the 11 priority sectors. Achievement of targets is driven by FCC but initiatives are implemented by multiple stakeholders.

<table>
<thead>
<tr>
<th>Target 1</th>
<th>Target 2</th>
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<tbody>
<tr>
<td><strong>Environmental management</strong></td>
<td>Increase vegetation cover in Freetown by 50% by 2022</td>
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<td><strong>Urban planning and housing</strong></td>
<td>Adopt Zonal Plan &amp; ensure &gt;90% of new buildings &amp; structures constructed abide by regulations by 2020</td>
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<td><strong>Revenue mobilization</strong></td>
<td>Increase tax revenue fivefold from 7bn Le to 35bn Le by 2020</td>
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<td><strong>Education</strong></td>
<td>Ensure that by 2022, 100% of schools for which FCC has responsibility are covered by a monitoring framework that includes teaching, learning, and safety standards</td>
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<td><strong>Skills development</strong></td>
<td>Ensure that by 2022, 100% of school children in the municipality can take public exams in transparent and credible conditions</td>
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<td><strong>Job creation (focus: tourism)</strong></td>
<td>Teach functional literacy &amp; numeracy skills to &lt;15,000 adults in Freetown with focus on women by 2022</td>
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<td><strong>Disabilities</strong></td>
<td>Facilitate the creation of at least 4000 tourism related jobs in Freetown by 2022</td>
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<td><strong>Health</strong></td>
<td>By 2022, create and improve the enabling environment for persons with disabilities in the areas of work, education and social inclusion</td>
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<td><strong>Water</strong></td>
<td>Reduce maternal mortality in Freetown by 40% by 2022</td>
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<td><strong>Sanitation</strong></td>
<td>Increase public awareness of 6 non-communicable conditions by 40% by 2022</td>
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<td><strong>4. Urban mobility</strong></td>
<td>Ensure that 60% of Freetown’s solid and liquid waste is safely collected, managed and disposed of by 2022</td>
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<td><strong>Reduce congestion by at least 50% in five locations by 2022</strong></td>
<td>Ensure that 40% of all plastic waste in Freetown is recycled by 2022</td>
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<td><strong>(Congo Cross, Eastern Police, Lumley/Juba, Wilberforce/Bottom Mango &amp; PMB Junction)</strong></td>
<td>Increase public awareness and understanding of traffic and road safety by at least 50% by 2022</td>
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1. Resilience

2. Human development

3. Healthy cities

4. Urban mobility
The 19 targets within the Transform Freetown priority sectors are directly linked to achievement of the Sustainable Development Goals.

<table>
<thead>
<tr>
<th>Transform Freetown Priority Sectors</th>
<th>Sustainable Development Goals Specific Relevance</th>
<th>Sustainable Development Goals Sensitive to SDGs</th>
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And the Transform Freetown sectors are aligned with the priority clusters of the National Development Plan.

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<thead>
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<th>National Development Plan</th>
<th>Human Capital Development</th>
<th>Diversifying Economy &amp; Promoting Growth</th>
<th>Infrastructure &amp; Economic Competitiveness</th>
<th>Governance &amp; Accountability for Results</th>
<th>Empowering Women, Children &amp; Persons with Disabilities</th>
<th>Youth Employment, Sports &amp; Migration</th>
<th>Addressing Vulnerability &amp; Resilience</th>
<th>Plan Implementation</th>
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Specific relevance to NDP cluster
Sensitive to NDP cluster
Through #FreetownTheTreeTown, we are planting and growing 1m trees in order to increase vegetation cover by 50% - protecting water sources, preventing landslides.

Key features of the #FreetownTheTreeTown initiative include community tree giveaways, registering of tree stewards and monitoring the growth of trees using a customized tree tracker app. Alternative fuel sources are required for sustainability.
Increasing revenue through property rate digitization

Geo-mapped the city

Value based instead of area-based assessments

Increased domestic property database from 30k to 97k

Automated payments
FCC has supported the establishment of 80 waste management micro-enterprises to meet our sanitation targets whilst providing skills and employment for rural migrants.
Digital innovations have underpinned waste management strategy, now a growth sector with 90 more waste management micro-enterprises to be supported in 2021 bringing employment to over 1200.

**Sanitation Service Provider Dashboard**

Hi Freetonian, thanks for contacting our automated complaint service. Please select what your complaint is about:
1. Boisterous noise
2. Dog bite
3. Filled toilet/Septic tank
4. Illegal disposal of waste
5. Illegal structure
6. Prohibited use of Public place
7. Poor drainage facility
8. Illegal use of sewage facility
9. Others

We are glad you contacted us! What is your name? David Conteh

Thanks David Conteh! Which area do you live in?
1. East
2. West
3. Central

**Complaints Dashboard for Sanitation Department**

- 0 Active Complaints
- 2 Pending Complaints
- 0 Uncollected Fines

**Find Me In Freetown – Ward and Waste Collector information for Citizens**

You’re in Ward 442

- 1 Find out more about ward 442
- View Waste Collectors in ward 442

**Cleanest Zone Competition – Digital Data Collection using Smartphones**

Cleanliness (50%)
- Are streets, public areas and sidewalks clean and free of rubbish and clean?
- Mostly not: 0 marks
- Mostly not: 1 mark
- Some: 2 marks
- Some: 3 marks
- Some: 4 marks
- Many: 5 marks
- Many: 6 marks
- Many: 7 marks
- Most: 8 marks
- Most: 9 marks
- Most: 10 marks
Lessons learnt from the Transform Freetown Agenda

- Broad stakeholder engagement.
- Commitment to change management.
- Use of innovation and technology
- Demonstrate delivery.
FCC is committed to working with all Freetonians, collaborating with external partners, reporting transparently and leapfrogging with technology

#Transform Freetown
Development partner perspective

What are the opportunities and challenges of shifting DRM cooperation from the national to the subnational level?

Toril-Iren Pedersen – Policy Director, Tax for Development, Norad
Perspectives of national governments, cities and development partners

Questions from the audience
Wrapping up the different perspectives

Dmitry Pozhidaev – Local Government Finance Advisor, UN Capital Development Fund (UNCDF)
Open discussion

Comments and questions from the audience
Closing of webinar

Thank you for participating

For questions and to stay in touch:

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Link to the Evaluation