



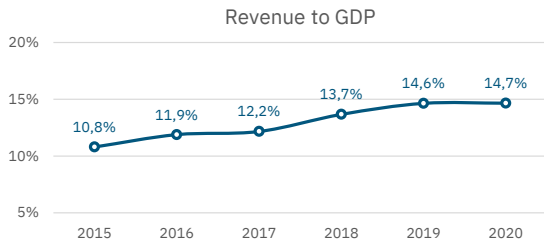
Tax systems' at a glance: Recent progress and reforms in Sierra Leone

In 2020, the tax-to-GDP ratio in Sierra Leone was 14,7 percent, 0,01 percentage points more than in 2019.

Sierra Leone's National Revenue Authority (NRA) implemented various reforms aimed towards enhancing tax compliance and DRM. Reforms include the rollout of ICT reforms, the automation of tax payments, the creation of an e-portal to serve as a central source of taxpayer information, the implementation of a centralized data system, the refurbishment and construction of land border posts, the development of a Business Continuity Policy and Plan for the NRA, and the development of a new Strategic Plan 2023-27.

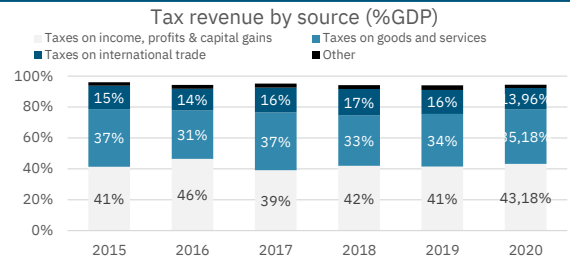
In Sierra Leone, any business employing female employees in management positions are eligible for a tax credit.

Enhance Domestic Revenue Mobilisation



The graph reports the tax-revenue-to-GDP ratio trend for years where data is available.

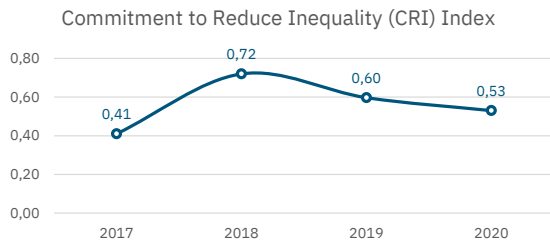
Source: Government Revenue Dataset (GRD).



The graph presents the composition of tax revenues in the country by source of revenue for the period 2015-2020.

Source: Government Revenue Dataset (GRD) (ICTD-UNU-Wider).

Equitable tax systems



The graph reports the trajectory of the Commitment to reduce Inequality (CRI) Index. The CRI Index scores from zero (least progressive) to one (most progressive).

Source: Oxfam international, the Commitment to Reducing Inequality Index.

Efficient revenue administration

- Sierra Leone does not manage large taxpayers and High Net Worth Individuals (HNWIs) programmes

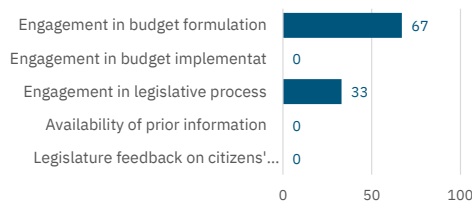
Coherent and coordinated policies

The data reported by Sierra Leone regarding tax expenditures is:	Somewhat disaggregated
The regularity of data reporting regarding tax expenditures in Sierra Leone is:	Regular

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	Yes, information beyond the core elements is presented for all tax expenditures.
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	Yes

Source: Global Tax Expenditures Database, Country Profiles; Open Budget Survey; 2020 ATI Monitoring Survey.

Engagement with accountability stakeholders



The graph displays scores on the basis of whether countries meet all (100), most (67), a limited part (33) and none (0) of the requirements for each of these citizen engagement indicators.

Source: IBP Open Budget Survey, questions 127, 130, 131, 137 and 138.

Combat tax-related illicit financial flows

- Sierra Leone is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
Sierra Leone has not signed the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EoIR."

