

A large, abstract graphic on the left side of the cover consists of several overlapping, semi-transparent shapes in shades of yellow, orange, and teal, creating a dynamic, layered effect. The shapes are defined by thin white outlines and are set against a dark teal background with subtle diagonal lines.

Working Paper 160

Catch Them If You Can: the Politics and Practice of a Taxpayer Registration Exercise

Max Gallien, Giovanni Occhiali and
Vanessa van den Boogaard

April 2023

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Summary

Tax registration drives have become an increasingly popular intervention to expand the coverage of tax nets across sub-Saharan Africa. However, doubts have recently been casted on their impact, as there is increasing evidence that they do not lead to a substantial increase in revenue, and might skew the tax registry so that towards vulnerable groups are overrepresented. There is little explanation available for these outcomes, as the literature focuses on the outcomes of these exercises – rather than on their processes and premises. We seek to fill this gap through an evaluation of a tax registration exercise of small- and medium-sized enterprises in Freetown, Sierra Leone, implemented by the National Revenue Authority. We argue that the conflicting objectives between national and international stakeholders, as well as between street- and higher-level officials, combined with a technocratic view of the exercise that underestimated its political nature, led to its likely unsatisfactory outcome in revenue terms. However, we also identify non-revenue outcomes that may still be seen as positive from the perspective of policymakers, such as familiarising many businesses with a revenue authority that they previously had very little engagement with. While this outcome of registration exercises is frequently overlooked by similar evaluations, it is one that local officials recognise as important in 'building future taxpayers'.

Keywords: tax administration; formalisation; registration; SMEs; mixed methods; ethnography; Sierra Leone.

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Acronyms

BMS	Block management system
CAC	Corporate Affairs Commission
DTD	Domestic Taxes Department
ECR	Electronic cash register
EU	European Union
FGD	Focus group discussion
GST	Goods and services tax
ID	Identity
IMF	International Monetary Fund
ITAS	Integrated Tax Administration System
MRP	Monitoring, Research and Planning department
NCRA	National Civil Registration Authority
NRA	National Revenue Authority
OARG	Office of the Administrator and Registrar General
SME	Small and medium-sized enterprise
TIN	Tax identification number
WAR	Western Area Rural

1 Introduction

Many government policies and programmes, especially in lower- and middle-income countries, have a ‘formalisation’ component – they are intended to link allegedly ‘disconnected’ informal institutions and activities to the formal state. These range from land titling programmes to national identity (ID) cards. One of the most popular are campaigns to increase the number of registered taxpayers. The strength of that drive has prompted Moore (2022) to speak of a tax ‘registration obsession’ in sub-Saharan Africa.

The appeal of these interventions is intuitive – they promise increased revenue for states, a shrinking of large informal sectors, and potential benefits for newly registered enterprises (Gallien and van den Boogaard 2023; Joshi et al. 2014). In contexts where pre-existing tax registers are small, they also represent a symbolic expansion of the state’s reach into society, and an increase in society’s legibility to the state (Sánchez-Talanquer 2020; Scott 1998). With states seeking to broaden their revenue base in the aftermath of the Covid-19 pandemic, the popularity of tax registration drives is likely to expand further (Gallien et al. 2021). Yet, as recent scholarship has pointed out (Gallien and van den Boogaard 2023; Moore 2022), the results of these exercises have often been disappointing. They have often been costly, and lead to bloated tax registers more than to substantial increases in tax revenue – with newly registered taxpayers not actually filing or paying taxes (Mascagni et al. 2022; Mayega et al. 2019; Santoro and Mdluli 2019). Frequently the practicalities of implementation have meant that poorer and more vulnerable groups are overrepresented in registers (Moore 2022).

What is going wrong? Recent analyses have suggested that these challenges have resulted from the design, nature of implementation or politicisation of registration (Gallien and van den Boogaard 2023; Moore 2022). There is, however, a lack of data that supports these suggestions, due to a lack of studies that focus on the **motivations** for and **processes** of registration exercises, rather than just the outcomes. Our study seeks to address this gap. Focusing on motivations and processes, and capturing street-level strategies and practical norms, is important, because it helps us to understand the incentives and constraints of individuals and institutions, and helps to pinpoint critical junctures of policy implementation and failure. Moreover, observing interactions between taxpayers and tax officials allows us to concretise and add nuance to understanding state-society relations in everyday practice. At the same time, our approach helps us to identify areas and pockets of success that may otherwise get overlooked in an analysis of aggregate outcomes that only considers a narrow metric of success.

In order to better understand these – often disappointing – results of tax registration drives, we present a mixed methods evaluation of the **process** of a tax registration exercise of small- and medium-sized enterprises (SMEs) in Freetown and its environs (Western Area), Sierra Leone in 2021. We draw on participant observations throughout the exercise; interviews with enumerators, officials and taxpayers; and a quantitative analysis of the registration and tax administration data. In line with other empirical studies, in the case of Sierra Leone the results of the registration exercise do not match some of the more optimistic objectives, especially with respect to actual taxpayer registration or revenue generated. As we show in this paper, the number of newly identified businesses was lower than what might have been expected. These businesses could not be added directly to the registry, which meant that unregistered businesses were, for now, identified, rather than registered. Furthermore, even if all identified taxpayers were to actually register and start filing and paying, the additional revenue collected would fall short of what the National Revenue Authority (NRA) expected to gain from the exercise.

We argue that the reasons for this outcome lie in the way the exercise had been approached by both national and international stakeholders. We highlight conflicting objectives between different stakeholders, and a certain tendency to view formalisation as a technocratic ‘one-step’ event by some of them, overlooking the more gradual and political nature of the process.¹ We trace how these issues shaped the process of the registration exercise, cascading through its implementation, and were mirrored at the street level in the conflicting objectives between enumerators and different higher-level officials. We argue that, while the details of these challenges are rooted in the context of the tax registration drive in Sierra Leone, the structural and conceptual dynamics at play have a wider validity, and speak to the challenges of tax registration exercises more widely. Our overarching argument is that tax registration exercises are a multifaceted and deeply political process. Where this is not recognised, they are both likely to fail to achieve their objectives, and reproduce the power balances within which they operate.

In the context of Sierra Leone, while the exercise was not successful from a revenue standpoint, we also identify non-revenue outcomes that may be seen as positive from the perspective of policymakers. As we outline below, by expanding the visibility and presence of the NRA and enabling state-society interactions, the registration exercise has played a role in familiarising many businesses in the Western Area with a revenue authority they previously had very little engagement with. This is particularly true in Western Area Rural (WAR), where the state has historically been less present despite the short distance to the capital. While this outcome of registration exercises is frequently overlooked by similar evaluations, it is one that local officials recognise as important in building future taxpayers.

Beyond examining why this particular registration exercise produced largely disappointing results in terms of data collected and new revenue potential, this paper contributes to the wider literature on formalisation and tax registration by providing the first systematic examination of the process of such an exercise. This study, an ethnography of state processes (see, e.g., Piracha and Moore 2015; Schmoll 2020), allows us to draw out the structural dynamics that have driven this exercise, and trace their relevance to registration and formalisation exercises in other contexts.

Theoretically, our findings also contribute to wider discussions on legibility, the practical expansion of state authority, ‘states at work’, and the practical norms shaped by street-level bureaucrats and tax administrators in low-revenue areas (Bierschenk and Olivier de Sardan 2014; Lipsky 1980). We provide a practical example of the negotiations and challenges inherent in attempts by states to make economies more legible, and highlight that this process is not merely technocratic, but embedded in local, national and international politics (Scott 1998; Mitchell 2002).

The remainder of this paper is structured as follows. We first summarise the existing literature on tax registration exercises, followed by our methodology. We then provide context on the exercise in Freetown, and analyse its results. We then seek to explain these results, first by highlighting how divergent objectives and a simplistic view of formalisation has shaped the exercise at an organisational level, and then how these dynamics were mirrored in street-level interactions. We conclude with some thoughts on the politics of tax registration and formalisation exercises, and lessons for policymakers going forward.

¹ Throughout the paper, we use the term ‘political’ to indicate that interactions between the state and citizens underpinning the process of revenue extraction is inexorably linked to demands for services and government accountability. We do not intend in any way to suggest that any part of the registration drive under examination was influenced by concrete party politics, or a desire of the governing party to use tax registration to target particular businesses to support an electoral agenda.

2 Background: registration and development

As Moore (2020, 2022) and others point out, tax registration exercises have become increasingly popular in recent years in low- and middle-income countries, and particularly in sub-Saharan Africa. These fit with a wider trend in development in the past two decades that focuses on formalisation interventions (Gallien and van den Boogaard 2023). For tax registrations in particular, two sets of arguments have been associated with their recent popularity. First, expanding tax registration is often framed as providing a substantial revenue opportunity for states – both directly, through new tax revenue, and indirectly, through stronger quasi-voluntary tax compliance resulting from increased perceptions of the tax system's fairness (Alm et al. 2005; Araujo-Bonjean and Chambas 2005; Brockmeyer et al. 2019; Christensen and Garfias 2019; De La O et al. 2020; De Mel et al. 2013; La Porta and Shleifer 2008). Second, some literature suggests the existence of additional secondary benefits from formalisation to firms, arguing that they might benefit from higher investment, better business practice, easier access to credit (Benhassine et al. 2018; Christensen and Garfias 2019), or even greater political participation and access to public services (Gottlieb et al. 2019).

Both sets of arguments have faced increasing empirical and conceptual critiques in recent years.² A range of studies show that the large revenue promises of tax registration exercises have often failed to materialise in practice. Often the costs of these exercises are higher than anticipated, while targeting higher-income firms often proves challenging in practice (Benhassine et al. 2018; Monye and Abang 2020). Critically, the registration of new taxpayers itself does not necessarily lead to tax compliance or a proportional increase in tax revenue, especially if newly registered firms are comparatively small (Lediga et al. 2020; Mascagni et al. 2022; Moore 2020; Santoro et al. 2020; Santoro and Mdluli 2019). Furthermore, the firm-level benefits to formalising, in terms of profits or investment, are often limited (Bruhn and McKenzie 2014; Ulyssea 2020).

These empirical realities focus attention on why registration exercises remain popular in policy circles. In his recent arguments, Moore (2020, 2022) hypothesises that political motivations, rather than their practical promise, may drive the registration obsession. He highlights the interests of domestic actors in diverting attention from more politically connected forms of tax evasion, as well as the role of aid donors in using new taxpayer registrations as performance indicators (Moore 2020: 25).

These hypotheses point to a methodological and empirical gap in the study of tax registration exercises. Most existing studies on these exercises evaluate them afterwards, or provide before-after comparisons of tax registers, tax filing, tax revenue or firm-level performance. While these approaches are effective in evaluating the performance of tax registration exercises, they are not well suited to examining their politics. They can often tell us that these exercises fail, but only speculate as to why. This issue is not only present in the academic literature on these exercises, but also in parallel policy discussions. There is a notable absence of studies that examine the process of tax registration exercises and trace the perspectives, objectives and strategies of the different actors involved, using, for example, ethnographic methods or institutional analyses.

This methodological, and perhaps disciplinary, gap may also have contributed to the relative disconnect between the literature on tax registration and a wider literature on state legibility

² We focus here on challenges to the particular practice of tax registration exercises, rather than of expanding the tax net or formalisation more widely. For a more systematic discussion of these debates, see Gallien and van den Boogaard (2023).

and street-level state building. Building on Scott's (1998) work on legibility and its discontents in the expansion of the state, scholarship on states at work (Bierschenk and Olivier de Sardan 2014) and practical norms and institutional bricolage (De Herdt and Olivier de Sardan 2015; Cleaver 2012) highlights the myriad ways in which populations may either resist the expansion of state registers, or re-fashion and re-negotiate these in their interactions with street-level bureaucrats. These perspectives provide an empirically informed counterpoint to more teleologically and normatively driven narratives of expanding tax registries that associate these with the expansion of modernity and focus attention on the perspectives and practical strategies of citizens and street-level bureaucrats in a way that is currently missing from much of the literature on tax registration.

3 Methodology

As noted above, most research that engages with and evaluates formalisation and tax registration processes focuses on analysing the outcomes of these processes, and makes conjecture about the mechanisms that have driven these outcomes. By contrast, we complement an examination of the outcomes of a recent registration exercise in Sierra Leone with a detailed study of its processes and street-level implementation. This allows us to contextualise the exercise's results, and better understand how institutional and street-level dynamics have shaped outcomes. This approach also provides us with a more meaningful account of the motivations and objectives of different actors, and how these affected both the process and our understanding of its outcomes.

We rely on a mixed methods research design that utilises both qualitative and quantitative analysis. First, we rely on ethnographic observations of the registration exercise, and interactions between taxpayers and enumerators employed by the NRA. This includes daily fieldnotes compiled by two research assistants who accompanied enumerators over an eight-week period between September and October 2021. The NRA authorised the presence of our research assistants throughout the training and field deployment – their role as academic observers, rather than enumerators or performance evaluators, was clearly communicated to the enumerators.³ Research assistants were following enumerators in four of nine geographic areas delimited by the registration exercise, with these four blocks selected to account for the heterogeneity in their location, size and proximity to Freetown's urban centre (see Appendix Figure A1).

Second, we conducted a range of interviews and focus group discussions to better understand the nature of policy implementation. Our research assistants conducted 20 interviews with NRA enumerators and 18 interviews with taxpayers, using structured interview guides, and recorded these where possible. Additionally, throughout November and December 2021 the authors conducted two focus group discussions with NRA enumerators; one focus group with the enumerators' supervisors who are based in the NRA's Monitoring, Research and Planning department (MRP) and Domestic Taxes Department (DTD); and a range of interviews with high-ranking officials at the NRA leading the planning and implementation of the registration exercise, including some in the MRP and DTD. The

³ Our study had the explicit permission of the NRA, who allowed us to observe the exercise and assess the outcomes, and gave us access to a series of unpublished documents and reports used for planning the exercise. This builds on a long-standing research relationship between the NRA and the International Centre for Tax and Development (ICTD), where all 3 authors are employed. One author worked for the NRA prior to his current position, and was privy to some of the early discussions about this registration exercise. We believe that this has created no conflicts of interest. The NRA has not funded any part of our study. Our agreement with the NRA included an understanding that we would provide them with our evaluation of the programme and recommendations for future iterations, which we have done through a separate policy brief, but not that the NRA would have any influence on the writing of this academic output.

authors undertook a further field visit in May-June 2022, enabling us to follow up on progress of the exercise, and the NRA's plans for next steps.

Third, we relied on anonymised administrative data made available by the NRA – the registry of new businesses identified through the exercise. This data includes some demographic information about the owners – gender, age and district of birth, and a variety of business information – such as sector, years of operation, number of employees, income during last financial year, and projected income.

4 Results of a registration drive in Sierra Leone's Western Area

The NRA of Sierra Leone conducted a pilot tax registration exercise in its Western Province, which includes the capital city of Freetown, between July and late October 2021.⁴ This exercise represented the first step in the implementation of a Block Management System (BMS). This approach to the administration of taxes for small and micro enterprises entails the division of an urban area into different catchments areas (blocks), with a dedicated tax office being opened in each block to facilitate taxpayer services and engagement (NRA 2020a).⁵ The registration phase of the BMS implementation was motivated by at least two key factors. First, informality in the region and country at large is high, with a national informality rate in non-agricultural self-employment of 88 per cent (ILO 2015).⁶ The NRA had long been aware of the incomplete nature of its taxpayers' registry – in 2013, it estimated that 47 per cent of businesses – and 43 per cent in Western Area – were not registered with the tax authority (NRA 2015). This prevalence of unrecorded economic activity was seen as problematic for a variety of reasons, ranging from tax evasion to lack of growth opportunities for informal businesses (NRA 2020a), while also contributing to unfair business competition (World Bank 2019) and the persistence of a narrow tax base (IMF 2020). Tackling the many drawbacks of informality was an explicit motivation for the NRA for the exercise (NRA 2020a), with, for example, the radio jingle used for sensitisation focusing on the need to broaden the tax net.⁷ Second, the perceived unreliability of the existing taxpayer registry was seen as increasingly problematic.⁸ The NRA identified cleaning and verifying the existing

⁴ The Western Area includes both the capital city of Freetown and the surrounding peri-urban and rural areas, which jointly account for 18.7% of the country population, overwhelmingly living in urban areas (97.2%), with significant in-migration from other provinces (SSL 2018).

⁵ This system has been implemented in other contexts, including Tanzania, Rwanda, Ethiopia and Zambia. While the administrative reform has never been formally evaluated, there is some indicative evidence that BMS can increase taxpayers' registration rate and SMEs' revenue contribution (AfDB 2010a; AfDB 2010b; ATAF; GIZ 2014), particularly where taxpayer services are strengthened as a result. However, evidence suggests that the approach also requires some fine-tuning to deliver results, such as finding the appropriate number of officers to be stationed in each block, and the right balance between focusing on identification and registration of new businesses, and assessment of existing ones (TRA 2011).

⁶ While recent data is unavailable, the last labour force survey (ILO 2014) shows that the province had the lowest employment rate in the country (47.8%), with 59.2% of the economically active population in non-agricultural self-employment. There is no reason to imagine that the situation has significantly changed.

⁷ NRA supervisor interview, 24 November 2021.

⁸ To provide an example of this unreliability, the first concept note for the exercise mentions that '[f]or the business enterprises, NRA's TIN register reveals a total of 55,000 comprising importers, sole proprietors, partnerships and companies nation-wide' (NRA and SSL 2019: 3). Following a first verification of taxpayer details in the registry during 2019, the following concept note from 2020 estimates the number of registered taxpaying businesses at 4,483 'based on ... the size of the local tax base (number of businesses on the NRA tax registry) from 2017' (NRA 2020a: 8), of which 2,762 were based in the Western Area. This is, however, slightly more than half the number of businesses whose details were verified in 2021 during the BMS exercise.

registry as 'the pre-requisite for effective tax administration' (NRA and SSL 2019: 1).⁹ This desire for the 'collection of complete, accurate, up-to-date and reliable information on taxpayers' (NRA 2021a: 1) is a common driving motivation beyond registration exercises, and is often framed as a means of moving towards a more modern tax administration.

In this context, the NRA undertook a registration drive in 2021 to verify and update the registry of previously registered businesses (those with TINs), and identify and register previously unregistered businesses (those without TINs), before finalising the set-up of the block offices. It is worth noting here that the registration phase of the BMS also covered the identification and registration of all rented properties, including private dwellings. While, as we shall see, the latter was to become one of the central focuses of the exercise, we concentrate instead on business identification and registration, which has been of central interest in the formalisation literature. While we comment on the outcome of the rental properties registration when this informs our wider argument, we do not claim to provide an in-depth coverage of that process. During this registration phase, the NRA sent enumerators out across the region to identify and verify businesses and rental properties in ten geographic blocks from mid-July to early November 2021.¹⁰ Four key outcomes emerge from this exercise, indicating that, from the perspective of generating a complete and reliable taxpayer registry or raising substantial new revenue, the exercise fell short of the expectations of some international stakeholders (World Bank 2019; IMF 2020).

First, by the end of the registration drive the enumerators had verified and updated the details of 4,741 businesses, and collected information from 5,858 previously unregistered ones. On the one hand, if all these newly identified taxpayers were to be added to the registry, this would double the number of registered businesses in the Western Province. On the other, though there is limited information on the underlying population, previous estimates of the potential size of informal activities (e.g. NRA and SSL 2019) give reason to believe that a significant number of unregistered businesses have still not been captured.

Second, there are strong indications that the captured businesses represent a skewed sample of the underlying business population. This can be inferred from their sectoral distribution, which we present in Table 1. As shown, the exercise predominately captured informal retail traders, who make up over 70 per cent of the newly identified businesses, while both wholesale and retail combined only represented 52.3 per cent of the sample covered in a 2021 study of the informal sector in Sierra Leone implemented just before the BMS (NRA 2021b). Similar discrepancies exist for accommodation and catering – accounting for 1.5 per cent of businesses identified through the BMS but for 5 per cent in the informality survey, and for non-compliant professionals, who make up 1.3 per cent of the BMS population but represented 3.1 per cent of the sample in the informality survey (NRA 2021b).¹¹ The low number of professionals captured is especially significant, as this category generally includes the highest earning individuals in the informal economy (Ogembo 2020). As a consequence of the above, many of the businesses captured are in fact lower-income operators – although the exercise aimed only to target businesses above the income tax threshold of Le10 million (US\$983.76) in annual turnover, about 28 per cent of unregistered

⁹ The introduction of the Integrated Tax Administration System (ITAS), which required reissuing all old taxpayer identification numbers (TINs), provided extra motivation to verify and update the information about businesses already registered.

¹⁰ The registration exercise included 86 enumerators, divided in 10 groups of between 6-8 individuals and supervised by 12 permanent staff of the NRA. They were contemporaneously deployed to 10 blocks across the area on 11 July. We provide further information on the blocks in the Appendix.

¹¹ It is, however, worth noting that NRA (2021b) covers the whole of the country rather than only Freetown, but such marked differences in sectoral distribution of unregistered businesses are hard to explain purely through a different geographical scope.

businesses identified report a turnover below this threshold.¹² This implies, not only that potential future revenue may be limited, but that the identified tendency to capture poorer operators in these exercises (e.g. Moore 2022) is not eliminated through thresholds. While the relative representation of different economic activities in the captured businesses could be somehow representative of varying degrees of systematic non-compliance across business sectors, the very small number of professionals identified is hard to explain purely in these terms. This is especially the case when considering the fact that capturing non-compliant professionals was one of the stated goals of the registration exercise (NRA 2020b).¹³ We do not suggest, however, that enumerators deliberately targeted some businesses over others – instead, we argue that the bias that emerged is largely an unconscious and wholly predictable outcome of these types of registration exercises. As discussed below, some types of business are simply more visible to street-level bureaucrats, and thus more likely to get captured by these exercises.

Table 1 Sectoral breakdown of newly identified businesses

Service	Frequency	Share
Accommodation & restaurants	84	1.5%
Administration & IT	57	1.0%
Agriculture	43	0.8%
Education and healthcare	95	1.7%
Manufacturing, construction & mining	178	3.2%
Other services	612	11.0%
Professional services, finance & real estate	75	1.3%
Retail	4,035	72.4%
Water & electricity	55	1.0%
Wholesale	343	6.2%
Total	5,577	100%

Source: Authors' aggregation of BMS data

Third, the quality of data collected on these businesses was often poor, with key gaps that are likely to limit the usefulness of the data for tax administration and collection purposes. This pertains to both data that was marked as compulsory on the registration form, and that marked as optional. For the first category, less than 60 per cent of businesses provided national identification information; for the second, less than half of businesses provided turnover estimates,¹⁴ and only about a fifth of businesses with a bank account (27.8 per cent of those covered in the exercise) provided bank account details. While successive efforts by NRA staff to fill these gaps have taken place after we accessed the data (in May 2022), it seems unlikely that it will be possible to achieve complete coverage for this information, potentially leading to further bias in terms of who the NRA can follow up with.

Finally, and perhaps most fundamentally, newly identified businesses were not actually registered. The acquisition of a TIN in Sierra Leone is a multi-step process, involving multiple

¹² Unless otherwise stated, we use the average exchange rate for 2021. 27.5% of previously unregistered businesses reported a turnover of less than Le10 million (US\$983.76) in the last year of operation, while 28.1% projected a turnover for the current year below this amount. However, it must be kept in mind that these are self-reported turnover figures that have not yet been verified by the NRA, and are hence likely to suffer from some under-reporting.

¹³ Furthermore, there is a widespread perception within the NRA that these categories of individual shave generally eluded identification, especially of the individual businesses that they might run on the side of their main employment activities (Kangave et al. 2023).

¹⁴ Only 46.9% and 51.2% of unregistered and registered businesses respectively provided an estimate of their turnover during the previous year, with a comparable share of businesses not reporting their estimates for their projected turnover during the current year. Meanwhile, 41.8% of unregistered sole business proprietors did not provide the main form of identification required - their National Civil Registration Authority (NCRA) card or their voter ID.

government agencies. One critique of common conceptions of formalisation processes has been that they are too often imagined as ‘light-switch-like’ processes depending on a single act of registration, while in fact formalisation often depends on a range of relationships with different institutions (Gallien and van den Boogaard 2023). The registration exercise in Sierra Leone presents an excellent example of this dynamic, as effective registration depends not just on an interaction between the taxpayers and the NRA’s enumerators, but also on their registration with the Office of the Administrator and Registrar General (OARG) and/or the Corporate Affairs Commission (CAC), and have to have an NCRA number, a driver’s licence (or a passport for non-Sierra Leoneans), in a context with relatively limited reach of national identification.¹⁵ Beyond the documentation requirements, there is a significant time and financial obstacle to registering, given that there is a cost to register (Le176,000 (US\$17.31))) and that there is only one OARG office, located approximately 50 km from the furthest part of WAR.

Although more than 55 per cent of businesses with which the NRA engaged during the registration exercise did not have a TIN, they did not receive one during the period of the exercise. While they may be fully registered at a later stage, substantial further engagement by multiple government agencies will be required for actual registration, and this cannot be assumed to be a likely outcome. This will especially be the case until the NRA proceeds with the second stage of the BMS – opening decentralised tax offices.

In addition to this, as a range of recent studies highlight, while having a TIN is a necessary condition, it does not necessarily imply actual tax filing and payment (Mascagni et al. 2022, Santoro and Mdluli 2019, Mayega et al. 2019).¹⁶ Based on this exercise alone, therefore, and in the absence of further targeted follow-ups, only a very small number of new businesses have actually been registered. Yet even if all newly identified businesses were to independently go through these steps and start filing and complying with their tax obligations, the potential revenue increase given the information provided would be in the range of Le16.2 to Le21.8 billion (approximately US\$1,593,700 to US\$2,144,600) – considerably below the Le30 billion (approximately US\$2,951,300) that was expected by the NRA at the end of the exercise,¹⁷ and justifying some enumerators’ concern that the process was ‘just a waste of time’, and that their efforts ‘will all be for naught’.¹⁸

The remainder of this article examines why the process led to these outcomes, and contextualises them by looking at possible non-revenue objectives of the exercise. We first identify institutional factors that contributed to the lack of success, and then illustrate how these factors manifested and are reflected in enumerator’s strategies and interaction with taxpayers.

¹⁵ About 5% of people in Sierra Leone are registered in a national identity registry (World Bank 2016), while in 2012 the country initiated its first biometric voter registration, capturing 2.7 million voters, out of a total population of about 8 million. However, national identity cards are not interoperable, and ‘the data they contain is often inconsistent and has been described as unreliable’ (World Bank 2017). The NCRA was only established in 2016 and is still working towards an integrated national civil registration system with a wider reach.

¹⁶ As explained by a DTD official, ‘Our own concern is that they collected a lot of data ... but the majority don’t have TINs. How can we reach these people? Even those with a TIN, payment and filing is very low. Compliance is very low among the registered ... But the majority have not registered, so how do we bring them into the tax net?’ Interview, DTD official, 8 December 2021.

¹⁷ Interview with senior NRA official, 29 November 2021. These figures have been obtained by applying the rates imposed by the SMEs’ simplified regimes on the self-declared income from last year (Le12.7 billion (US\$1,249,381)) and projected income from the current year (Le7.1 billion (US\$698,473)), and adding the withholding tax on rent for newly identified landlords (Le9.1 billion (US\$895,226)). As the average reported income across newly registered businesses has been used to calculate the tax liability for those who did not provide any information, these figures must only be considered indicative.

¹⁸ FGD, enumerators (blocks 7+8), 25 November 2021.

5 Institutional explanations for poor registration outcomes

Why did outcomes fall short of expectations? While context-specific challenges arose, we argue that the disconnect is driven by the underlying structural and conceptual features of how this exercise was approached, illustrating commonalities with similar registration or formalisation exercises in other contexts. Overall, a tendency to treat the exercise as a technocratic process, rather than a political one, meant that practical challenges on the ground were not considered sufficiently. This was reflected in two ways in particular. First, a lack of a common and coherent vision of the objectives of the exercise, which shifted over time, shaped implementation outcomes. Different national and international stakeholders had different ideas about the goals of the exercise, reflecting the internal and external politics of the actors involved. Over time, conflicting objectives and donor-driven time pressures, coupled with the practical realities of identifying and engaging with taxpayers, changed the exercise from an effort to ‘catch everything that moves’ to one of ‘catching what you can’, with street-level enumerators reacting, responding and adapting to the challenges on the ground. These pressures were themselves a reflection of the underlying political dynamics, highlighting a disconnect between the objective of the exercise of raising revenue in the short term, and that of building a longer-term relationship with taxpayers. Second, the design and implementation of the exercise, in line with much of the relevant literature, underestimated the complexity of the exercise, which involved a multiplicity of institutions and took place in the context of a series of different reforms that elicited varying level of taxpayer resistance. Rather than a purely technocratic exercise, the process reflected politics in technocratic clothing, which substantially shaped its outcomes. We explore both points in turn.

5.1 Diverging – and shifting – objectives¹⁹

As described above, the NRA was motivated to undertake the registration exercise as a way to increase the reliability of the taxpayer registry (by verifying information with previously registered taxpayers), and expand the tax net (by registering informal businesses). The exercise was initially conceived as a full business census with ‘the sole objective of developing a database for efficient management of revenue generation’ (NRA and SSL 2019: 1). This would be in accordance with the Business Registration Act 2007, which makes registration with the NRA compulsory for all businesses regardless of the existence of an income tax liability, and only arises for those with an annual turnover above Le10 million (US\$983.76). Hence, at least for some of the NRA personnel involved in planning the implementation, the objective of the registration phase of the BMS remained to ‘register everything that moves’ in the capital city.²⁰

However, given an increasing recognition that what was needed was not just a strategy to register micro and small taxpayers, but also one facilitating administration, the NRA decided to adopt the BMS approach, briefly described above. The stated goal was to ‘bring the whole cycle of tax administration functions which touch the taxpaying public into the BMS structure, going beyond identification and registration’ (NRA 2020a: 2). Thus, at some level there was a clear understanding that identifying and registering taxpayers was not enough, but rather that these exercises have to go hand-in-hand with improved taxpayer services in order to see results. From the conceptualisation stage, there was then an understanding that increasing

¹⁹ Some of the discussion in this section is based on 5 unpublished internal NRA documents – NRA and SSL (2019) and NRA (2020a, 2020b, 2020c, 2021a). These were shared for the purpose of the study, but are not otherwise publicly available.

²⁰ Senior Economist NRA, personal communication, 26 July 21.

revenue contribution from the informal sector would require substantial taxpayer education, as well as a rethinking of the Authority interaction with SMEs (NRA 2020a, 2020b). Indeed, there was an understanding that the benefits from registration of informal businesses would not be guaranteed, would take time to arise, and might well be seen mostly on tax morale (NRA 2020c). In fact, just before and during deployment, NRA management and officials expected most of the revenue gains to arise from the registration of landlords, on which the enumerators were increasingly asked to focus.²¹

This critical understanding was, however, lost in implementation of the exercise. This was caused by both an increase in donor-driven pressure to implement the exercise quickly, and an increase in domestic pressure to raise revenue now, instead of improving taxpayer relations to strengthen revenue in the future. First, donor-driven pressure to spend funding for the exercise before the end of 2021 meant that its implementation had to be rushed. The NRA could not wait until the newly planned decentralised tax offices had been established or sufficient taxpayer sensitisation had been done, and the enumerators did not have sufficient time to identify and follow up with all the taxpayers.²² The actual deadline for the implementation of the programme was determined not by national necessities, but by the timeline of the funding cycle of international donors. In the words of one official involved: ‘as this was partially donor funded, we had to speed up implementation not to lose access to funding. That is also why we did not pre-test the questionnaire, and why we did not have more time for the training, and also why sensitisation started very late’.²³

This time pressure – alongside some internal concern that a comprehensive exercise would lead to ‘bloating the tax register, which may bias tax assessments’²⁴ – meant that enumerators were instructed during the training not to capture all businesses. Rather, they were told to focus only on the identification and registration of businesses which, first, possessed a stable location, and, second, were likely to be liable for income taxes (turnover above Le10 million (US\$983.76)). This was a practical reality – 86 enumerators had approximately 4 months to either register or verify the details of potentially up to 95,000 rented properties (NRA and SSL 2019) and of an unknown number of businesses – in a city of over 1 million residents (SSL 2016).²⁵ Clearly, rather than capturing everything that moves, the goalpost had to be shifted to capturing what you could. As described in the next section, when faced with the practical challenges of identifying and interacting with taxpayers, enumerators moved further away from this goal, often focusing on businesses that were easiest to capture, regardless of their size.

Second, differing donor priorities and pressures muddled internal objectives. This was especially the case as all main international donors to Sierra Leone stressed the need for the NRA to work on taxpayer registration. For example, the World Bank stressed that ‘there is a need to improve taxpayer registration ... Unless the fundamental basic systems such as registration, enforcement are addressed, it will be difficult to move forward with any further reforms’ (World Bank 2019: 6). Furthermore, the same report explicitly links issues with registration to competition between informal firms and formal ones, including larger ones. On the other hand, the International Monetary Fund (IMF) notes that the NRA “‘block” registration of taxpayers [will] further enhance the accuracy and reliability of the tax register’

²¹ Senior Economist NRA, personal communication, 26 July 21.

²² The funds made available by the African Development Bank to pay for the enumerators’ salaries needed to be spent by the end of 2021.

²³ Interview, NRA BMS supervisor, 23 November 2021.

²⁴ Interview, NRA BMS supervisor, 23 November 2021.

²⁵ For comparison, in Kigali – a city with a population similar to that of Freetown – there were 120,960 taxpayers in 2021. This figure does include both individuals and businesses, but a lower boundary for the latter can be obtained by looking at the number of businesses with an electronic billing machine in the city - 17,790 (Rwanda Revenue Authority 2021).

(IMF 2020: 78), hence contributing to broadening the tax base, which will also be supported by '[u]ndertaking a rented property census in the major cities to establish a reliable and complete rental income tax database' (IMF 2020: 78) Critically, one of the conditions imposed by the European Union (EU) to unlock part of its budget support was exactly to improve the performance of rental income taxes.²⁶ This meant that administrative efforts increasingly focused on registering landlords, rather than businesses – with an understanding that 'rental income was the priority of the C[ommissioner] G[eneral]'.²⁷ It clearly appears that, while all donors stressed the need to improve the registration process, they appear to do so for different reasons – reducing competition between formal and informal sector (World Bank), improving the quality of tax administration data to broaden the tax base (IMF), and improve the contribution of underperforming tax handles (EU). These differing objectives had direct consequences for how the narrowing of the scope of the exercise – moving from catching everything to catching what you can – materialised in practice.

Third, growing domestic political pressure, in particular from the office of the president, to increase revenue in the short term, meant that the priority of the exercise shifted away from the decentralised administration and taxpayer services aspect, to focusing on what were seen as more lucrative sources of revenue in the short run. This pressure had become intense, with the Commissioner General having to report revenue gains to the president on a daily basis. On top of the worsened financial position of the country following the Covid pandemic, in 2018 the president had campaigned on a manifesto that promised to increase the tax-to-GDP ratio 'to 20% of GDP within 3 years ... push[ing] for better taxation collection rather than imposing new taxation' (SLPP 2018: 12) . The 20 per cent tax-to-GDP goal had not been achieved when the exercise started, and with only a few months left to hit the target, revenue today, not tomorrow, was prioritised.²⁸ Therefore, not only was rental income tax a key priority of donors, but, as it was also seen as having a much higher income potential, it probably became increasingly prominent domestically as well. By contrast, the longer-term objectives of building relationships with taxpayers and encouraging them to formalise were seen as not being sufficiently profitable in the short term.²⁹

Fundamentally different conceptions of what this registration exercise was – what it, and formalisation more widely, was good for – have been prominent throughout this exercise. This is reflected in diverging views on the relative importance of revenue-raising vs. taxpayer education, and engaging with businesses vs. improving administrative data quality. All these objectives are worth pursuing, and all of them can be tackled through these types of exercise. However, especially in a limited-capacity environment in which both resource and time constraints are significant, they will probably end up competing with each other, as they all require a somewhat different approach to the same exercise. A sustained and coordinated focus on taxpayer education could have led actors to expand the exercise's timeframe, to continue to focus on businesses that previously had little interaction with the NRA, or to continue to move systematically to create more coherent registers for a smaller geographic unit. On the other hand, if revenue-raising in the short term was the main objective, then the focus could have been purely on the identification and registration of rented properties, with business registration only happening later. Instead, contravening sets of objectives led to a muddled response.

²⁶ Interview with NRA staff in senior managerial position, 29 November 2021.

²⁷ Interview, NRA BMS supervisor, 24 November 2021.

²⁸ Interview with senior NRA official, 8 December 2021.

²⁹ This reflects the reality that revenue authorities are often very aware of the inefficiencies of registration exercises from a revenue perspective, at least in the short term (Moore 2020).

5.2 Institutional coordination in registration

Critically, not only did objectives of the exercise differ and shift over time, but the complex, multi-step process that a registration constitutes in practice quickly led to different institutional conflicts. A common conceptual flaw in formalisation drives is the assumption that formalisation entails one single, light-switch-like process. In reality formalisation can refer to a range of relationships between businesses, and a variety of different state institutions (Gallien and van den Boogaard 2023). The NRA was aware of this issue from the beginning, and initially planned for extensive intragovernmental coordination, with two key goals. First, internal coordination was required to ensure a positive synergy between the BMS and two other reforms that the NRA was implementing – the introduction of an Integrated Tax Administration System, and the creation of a body of tax accountants whose services were to be dedicated to SMEs (NRA 2020b). Second, coordination with multiple external actors was planned to guarantee that taxpayers could be registered on the spot whenever possible (NRA 2020d).

However, these efforts to coordinate the multiple institutional linkages needed for successful registration remained incomplete throughout the process. To start with, OARG and CAC officials did not join the enumerators in the field, meaning that none of the captured businesses without a TIN was registered on the spot. The main reason for this was lack of human resources – neither institution has a mandate to carry out registration drives, and both lack funding to hire additional personnel for the scope. Consequently, taxpayers have to visit the OARG and CAC offices before being issued a TIN – the first step to becoming a potential taxpayer. While government officials are well aware of challenges implied by potential taxpayers having to take voluntary action to complete registration, the ‘OARG sa[id] they have no capacity to help’ in following up with businesses.³⁰ NRA officials complained about a ‘silo mentality’ across government officials, with limited cooperation between the NRA and OARG, and even across departments in the NRA.³¹ However, the capacity of the CAC and OARG to take part in the exercise and follow up afterwards was also impacted by the different IT solutions available at both institutions, which are much more rudimentary than those at the NRA.³² Rather than involving the OARG and CAC at the start of the implementation phase, it might have been preferable to include them in the conceptualisation phase – to make sure that the approach to registration, and, crucially, the funding available, would also fit the needs and mandates of these institutions. Further, these dynamics also make clear that international actors interested in taxpayer identification and registration should not only focus on increasing capacity in revenue authorities, but also take into account the existing capacity of all other government institutions that have to be part of the process.

Sequencing between reforms was also an issue. As discussed above, the registration exercise coincided with a range of other tax administration reforms,³³ limiting the capacity of the NRA to plan, administer, and monitor this exercise, while also causing confusion among taxpayers. More specifically, the sequencing of these reforms substantially complicated the implementation of registration, as it created a moving target in terms of registration requirements. The type of document required to register in the ITAS – the NCRA number present on voter IDs - is significantly different to those required previously – a driving licence, passport or social security number. As previously noted, the NCRA is a relatively new

³⁰ Interview with senior NRA official, 29 November 2021.

³¹ Interview, NRA BMS Supervisor, 24 November 2021; Interview with senior NRA official, 29 November 2021.

³² Interview, OARG official, 16 November 2021, and senior CAC official, 22 November 2021.

³³ Most importantly, the introduction of an electronic cash register (ECR) for all taxpayers registered for Goods and Services Tax (GST), introducing an obligation for all SMEs to have a tax preparer verify their tax returns before submission, and the introduction of ITAS.

institution and NCRA ID cards are yet to become available to the population, so the NCRA number has to be obtained from the Voter ID card, a document that many taxpayers do not carry with them at all times. Furthermore, ITAS requires all registered taxpayers to have an email address – a tall order in a country in which only 18 per cent of the population regularly access the internet (World Bank 2022). While the registration process was eventually amended to allow for other types of documents – or not having an email – these initial requirements significantly slowed the enumerators down in the first phase of the exercise. Were more consideration given to the interaction between these two reforms, more effort would probably have been spent on sensitising taxpayers about the new registration requirements. The sequencing of reform implementation again was shaped both by internal capacity constraints and the need to make certain reforms under external timetables – in the words of a senior staff member of the NRA, ‘all reforms are interconnected’.³⁴ However, despite an internal recognition of these connections, the fact that different coalitions of donors with different funding cycles were supporting individual reforms – the World Bank funded ITAS implementation, but played no role in BMS – makes coordination particularly complex.³⁵

The overlap between different reform processes, the tight timeline, the lack of time for sensitisation and the need for different institutional processes to obtain a TIN, all contributed to the confusion of citizens about the registration process, and consequently complicated the interactions between enumerators and citizens throughout the exercise. We explore how these manifested in street-level strategies undertaken by enumerators to identify and register taxpayers.

6 Street-level strategies and interaction with taxpayers

Diverging and shifting objectives, the reality that registration requires coordination between institutions with different and limited capacity, as well as various institutional pressures, led to the emergence of dynamics that ultimately undermined the registration exercise. These institutional pressures, in turn, shaped enumerators’ strategies in identifying taxpayers, and interactions between enumerators and taxpayers. Overall, the conception of the registration exercise as a technocratic, rather than a complex and political, process meant that both street-level enumerators and bureaucrats were unprepared for the actual complications that emerged throughout the exercise.

6.1 Identifying eligible businesses

Identifying eligible businesses proved to be one of the most sustained and perhaps consequential challenges of the registration exercise. At its conception, as described above, the registration exercise was planned to capture all businesses within each block, in a census-like manner – to register everything that moves, as per the law. Even before the beginning of the implementation, however, this scope was limited to businesses that were likely to have a positive tax liability. However, a growing pressure to increase the number of businesses captured – which also determined the likelihood of an enumerator obtaining a permanent position – meant that the realities on the ground differed from this guidance. For

³⁴ Interview, NRA staff in senior managerial position, 29 November 2021.

³⁵ For further evidence of the impact of external pressure connected with donor funding cycles on tax reform implementation in Sierra Leone, see Occhiali et al. (2022).

example, an early directive from the NRA to enumerators was to focus on businesses above a – relatively low – turnover threshold. However, confusion about the value of this threshold persisted among enumerators throughout the exercise.³⁶ This was further complicated, as identifying whether businesses were above or below the threshold is an inherently complex and subjective endeavour in the absence of books of accounting. While trainers made clear to enumerators that they should ignore businesses without a permanent structure (e.g. street vendors), the attitude was, to some degree, that when it comes to eligibility for registration, ‘you know it when you see it’. As explained by an enumerator, ‘We were told that by just looking at the business you will be able to tell the market value of the business’,³⁷ while another enumerator noted that ‘by just looking at the business you can tell that there is a need to register this business and it is supposed to pay tax to the NRA’.³⁸

The enumerators thus went to the field with a lack of clarity about strategies to identify businesses, alongside increasing pressure to register as many businesses as possible in the time they had to complete the exercise. This led to enumerators developing a variety of strategies to identify eligible businesses. As explained by the NRA official managing the implementation of the exercise, ‘most enumerators had their own way of getting access to information’ about a business’ turnover.³⁹ These strategies included asking for daily or weekly sales; assessing business assets or stock (especially electronics, machinery, or the presence of an advertising sign) as a proxy for turnover; estimating the amount of rent paid by location; ‘secret shopping’ to determine the nature of stock and prices; observing the formality of the business, often referring to the nature of the relationship between business owners and employees;⁴⁰ focusing on certain types of sectors assumed to be doing well; and relying on previous evidence of OARG/CAC registration (identifiable with a sticker). As explained by an enumerator, ‘I am a woman therefore I have the understanding that when you walk into a saloon [hair salon] you can tell this business is making more than Le7,000,000 [US\$688.64] a year ... because I know that the current cost of doing hair per head is over Le200,000 [US\$19.68]. So, with just a simple arithmetic you can tell that they are making way more, that they deserve to pay tax because they are within the threshold set by the NRA annually’.⁴¹

These strategies, however, were widely recognised by enumerators and NRA supervisors as imperfect, with some small businesses making ‘more money than we expected’.⁴² Most commonly, it was difficult to ascertain how well a business was doing just by looking. For example, it was found that a major importer was not initially captured because his business looked small from the street, with little stock. In reality, the goods he imported from Guinea arrived at night, and were distributed directly to other businesses. From the outside, ‘he looks poor during the day’, meaning that enumerators wouldn’t have been able to guess the size of

³⁶ Some enumerators had to call their supervisors to check the threshold, as they were often confused between the threshold to qualify for business income taxes (Le10,000,000 (US\$983.76)) and that to qualify for rental income tax (Le7,200,000 (US\$708.31)). In November 2021 some of the enumerators we spoke to still thought that the threshold was Le7,000,000 (US\$688.64) (FGD, enumerators, 26 November 2021). It is worth noting that this represents a relatively low bar, even at the Le10 million threshold. The NRA BMS manager noted that in order to meet the threshold businesses need to bring in less than Le40,000 per day (US\$3.94) - in a context where fuel costs Le18,000 a litre, and common street food costs Le6,000 (US\$0.59). He concluded, ‘This is very low! Most businesses should thus be registered’.

³⁷ SK interview, enumerator, 1 October 2021.

³⁸ SK interview, enumerator, 16 September 2021.

³⁹ Interview, NRA BMS supervisor, 24 November 2021.

⁴⁰ Formal means that they have a clear distinction, that these are employees and this is the owner. There is a clear idea that ‘someone in charge ... you can see where there are clear employer-employee relations’, indicating a ‘high level of formalisation’, in contrast to those businesses that are run by one person or are family-run. Interviews, supervisor, 24 November 2021.

⁴¹ SK interview, enumerator, 1 October 2021.

⁴² Interview, NRA BMS supervisor, 23 November 2021.

the business just by looking at the shop.⁴³ As explained by an enumerator, ‘It is very difficult to tell [how well a business is doing], we just use our eyes to assess the business and that’s all’.⁴⁴ As described in Section 4, some of these difficulties in identifying higher-income businesses meant that they were less likely to get captured by the exercise than lower-income businesses.

In the process of the exercise, the issues with identifying businesses led supervisors in some blocks to adjust the strategy, and advise enumerators to once again register all businesses, irrespective of their turnover. As explained by an enumerator in an FGD, ‘[our] supervisor advised us not to skip businesses just to be sure – so we registered all, and then they [the NRA] can drop them later’.⁴⁵ This comprehensive targeting was embraced by enumerators, who were under pressure to meet targets: ‘enumerators were under pressure to perform, they had to meet targets. So, they submitted questionnaires for exempt businesses even though they understood they were below threshold’ in order to get their numbers’.⁴⁶ Thus, smaller businesses were once again explicitly targeted in the later parts of the exercise.

While registering businesses under the threshold helped enumerators to meet their targets, it also became increasingly clear that, with the exercise’s deadline looming, registering all businesses in every block would not be feasible, that ‘they [the NRA] know it’s impossible to cover all businesses’.⁴⁷ As a consequence, especially in the later weeks of the exercise, enumerators probably began using another practical strategy to select the businesses they would seek to register in the remaining time. This largely involved targeting those that were easiest to capture effectively. First, businesses that were identified were those that were most visible and easily accessible through a street-by-street enumeration – a common outcome of registration exercises and tax administration more generally (van den Boogaard and Beach 2023; Morange 2015; Ogembo 2020; Prichard and van den Boogaard 2017; Resnick 2020). This can, for example, be seen in the sectoral distribution of newly identified businesses discussed in Section 4. Retail trade businesses and professional businesses, such as lawyers and accountancy firms, have probably been over- and under-identified, respectively, in the course of the exercise.⁴⁸ Second, businesses that were captured were those less likely to be hostile to enumerators. While enumerators employed various strategies to persuade taxpayers, described below, it is understandable that, to save time and meet their targets, it was often easiest to avoid particularly resistant or hostile individuals.⁴⁹ Furthering the bias in sectoral coverage, it was clear that more educated individuals, especially professionals, were more likely to demand more technical information from enumerators. This added another burden on enumerators, which was often enough to

⁴³ FGD, NRA BMS supervisors, 23 November 2021.

⁴⁴ SK interview, enumerator, 1 October 2021. They further explained, ‘Well, honestly, you cannot look at a business and just tell that this particular business [should be registered] because at times most of the businesses you may want to assume that are registered with the NRA and other government agencies and have all proper documentation will turn out [not to] have any of the documents. At times, those that you think don’t have the correct documentation will prove to be the ones to provide you with all the documents, it is just the opposite. For instance, I have seen a case wherein a small shop was able to provide me with all the necessary documentation, and, to tell you the truth, I was shocked to see that such a small business is willing to register. But at the end I was able to realise that some of these businesses have stores at the back where most of their stock is kept’. SK interview, enumerator, 1 October 2021.

⁴⁵ FGD, enumerators (blocks 7 & 8), 25 November 2021.

⁴⁶ Interview, NRA BMS supervisor, 23 November 2021.

⁴⁷ FGD, enumerators (blocks 7 & 8), 25 November 2021.

⁴⁸ We also investigated whether it was possible to see differences in the enumerators’ penetration in inner areas over neighbourhoods over time – if businesses registered at a later date were more likely to be clustered around main roads - but we find no indication that this was the case.

⁴⁹ We investigated whether the political affiliation of the owner, as well as common political affiliation between owner and enumerator, drives the likelihood of providing particular information during the registration process through exploratory regression analysis, which yielded insignificant results. We used owners’ and enumerators’ surnames, or alternatively district of birth, as proxy for political preference amongst the two main parties, and while this is a reasonable assumption in the context of Sierra Leone, we cannot exclude that our results are driven by the choice of the proxy variable.

make them move on without obtaining the required information.⁵⁰ In the next sub-section, we discuss the nature of these interactions with taxpayers and the strategies used by enumerators to persuade them.

6.2 Interacting with taxpayers

For taxpayers, tax registration represents not merely a process of data collection, but potentially an encroachment by the state on their activities, or at least the beginning of a conversation about their relationship with the state. The conflation of these dynamics led to registration at street-level to be substantially more time-consuming than originally anticipated, and is one of the critical drivers behind the limited scope of the registration exercise. It also provides another reminder of the importance of viewing the registration exercise as a political process with many stakeholders, and as a conversation with taxpayers – not merely a technocratic data collection exercise. As the previous section highlights, time pressure quickly became a key factor that shaped enumerators' strategies. This was largely because the interactions that enumerators had with taxpayers were substantially more complicated, and more time-intensive, than originally envisioned. While no-one is happy to see the taxman at their door, some taxpayers put up 'heavy resistance' to engaging with enumerators,⁵¹ with some enumerators being 'seriously embarrassed because they were chased out of shops'.⁵²

Taxpayer resistance to the registration exercise was rooted in at least two underlying factors. First, many small businesses expressed a preference for engaging with local government, as they had no prior relationship with the national tax system. Taxpayers often have greater familiarity with the local or city council and knowledge of their local tax obligations,⁵³ as well as a sense that local government is stricter about enforcing payment,⁵⁴ has lower tax rates,⁵⁵ and is 'easier to approach than the NRA'.⁵⁶ Relatedly, many taxpayers assumed that registration with the NRA would lead to double taxation. For example, in WAR an enumerator estimated that 85 per cent of their challenges in interacting with taxpayers was rooted in this – 'Local council has dominated people's mindset over there ... [with taxpayers saying] "We're paying local taxes to the local council, they're giving services. Why the NRA again?"'⁵⁷ Overall, there was a sense among taxpayers that 'everyone is grabbing' (with everyone including the NRA, Freetown City Council, CAC and National Social Security and Insurance Trust), with no-one providing benefits.⁵⁸

Second, taxpayers reported generally low underlying tax morale,⁵⁹ while the experience of lockdowns during Covid and the ongoing economic crisis – with high inflation and currency devaluation – had increased the sense that new taxes would be unfair. In this context,

⁵⁰ FGD, enumerators (blocks 7 & 8), 25 November 2021.

⁵¹ SK interview, enumerator, 1 October 2021.

⁵² Interview, NRA BMS supervisor, 24 November 2021. It is worth noting here that similar incidents have happened to permanent NRA staff (NRA official, personal communication).

⁵³ SK interview, taxpayer, 10 January 2022; SK interview, taxpayer, 13 January 2022.

⁵⁴ AHK interview, taxpayer, 27 December 2021; FGD, enumerators (blocks 7 & 8), 25 November 2021.

⁵⁵ SK interview, taxpayer, 10 January 2022; SK interview, taxpayer, 19 January 2022.

⁵⁶ AHK interview, taxpayer, 27 December 2021.

⁵⁷ FGD, enumerators (blocks 1&4), 24 November 2021. Notably, even the district council in WAR was concerned about perceptions of double taxation: 'Naturally, the DC is jittery about their own taxes; they feel that if people start to pay this [new tax with the NRA], they won't pay to the council.' Interview, supervisor, 24 November 2021.

⁵⁸ FGD, enumerators (blocks 7 & 8), 25 November 2021.

⁵⁹ For example, a taxpayer described, 'If they are using the monies that they are getting from tax to develop the country I will be more happy to pay tax, but if I know that when they collect those monies they are going to spend them on different things that are not going to bring development at all then I see no need to pay tax at all. Because if I pay them, I will just pay my money for nothing and that is not why I believe people pay tax to government',

'people don't want to speak about taxes'.⁶⁰ As explained by an enumerator in an FGD, lots of taxpayers are 'paying tax but not seeing tangible development'.⁶¹ The experiences of Covid and the economic crisis seem to have increased expectations of the government. For example, one taxpayer reportedly told an enumerator, 'In order for me to pay my tax, the NRA should resuscitate my business, should start chipping into my business ... I can't pay for something I can't see'.⁶² This sense of unfairness was worsened by perceptions among some taxpayers that certain larger businesses – especially those owned by individuals of Lebanese or Indian descent – were not being targeted. An NRA official explained that a lot of business owners complained 'that we were not visiting everyone – but the one(s) we were skipping were outside the scope', as they were identified as belonging to the medium or large taxpayer offices.⁶³

Both these underlying factors and the resulting registration hesitancy on the part of taxpayers were exacerbated by the fact that taxpayer sensitisation prior to the exercise was widely seen, both internally and externally, to be insufficient in its duration, scope and reach. Sensitisation included a radio jingle and urban 'town criers', though this only started after the enumerators had been deployed.⁶⁴ For enumerators, this meant that, when they got to the field, most taxpayers had no prior information about the registration exercise. Enumerators, supervisors and taxpayers widely reported this limited their willingness to comply, with, for example, one taxpayer saying, 'I can't give information for a project I'm not aware of'.⁶⁵ Another taxpayer noted that, 'If I had known about the process earlier – that is, if the programme was well publicised – then it would have been very easy for me to comply, because I would have been ready myself before they were coming'.⁶⁶ This was particularly pronounced in WAR, where, despite the short distance to Freetown, the NRA is both less present and state service provision has been lower, while 'people have much lower awareness about their obligations toward the NRA'.⁶⁷ In this region, a lack of sensitisation with the local government likewise caused problems and limited taxpayer trust in the exercise. The WAR district council was not informed of the exercise in advance, so when taxpayers started to call their local councillors to verify whether the exercise was legitimate, they didn't receive the right information.

As a result of the lack of sensitisation, there was general confusion about the process, exacerbated by multiple major reforms and data collection exercises happening at once. Indeed, in parallel with the BMS registration, the NRA was: introducing the use of electronic cash registers (ECRs) for all GST-registered businesses – whose details had been verified over the previous few years by other enumerators; contacting SMEs about the now mandatory use of domestic tax preparers for return submission; conducting a study on the informal sector; and implementing ITAS. Hence, it is highly likely that many of the businesses contacted by the enumerators had at a certain point over 2021 already interacted with other teams from the NRA. This confusion can be seen by one taxpayer's comment to an

⁶⁰ Interview, supervisor, 23 November 2021. Also expressed by taxpayers and enumerators. SK interview, enumerator, 16 September 2021; SK interview, taxpayer, 10 January 2022; FGD, enumerators (blocks 7 & 8), 25 November 2021.

⁶¹ FGD, enumerators (blocks 7 & 8), 25 November 2021.

⁶² FGD, enumerators (blocks 7 & 8), 25 November 2021.

⁶³ FGD, NRA BMS supervisors, 23 November 2021.

⁶⁴ FGD, NRA BMS supervisors, 23 November 2021.

⁶⁵ FGD, enumerators (blocks 7 & 8), 25 November 2021. Also expressed in SK interview, enumerator, 1 October 2021; FGD, NRA supervisors, 23 November 2021; AHK interview, taxpayer, 27 December 2021; AHK interview, taxpayer, 4 January 2022; SK interview, taxpayer, 13 January 2022; SK interview, taxpayer, 19 January 2022.

⁶⁶ SK interview, taxpayer, 8 January 2022. Similarly, another described that 'it came as a surprise to me, for such an institution to undertake such a serious exercise without proper publicity. At least they should have done more to get people to know about the exercise that will have helped, but nothing of such was done and that was why I became hesitant and that was why I asked for more identification from the guy that visited'. SK interview, taxpayer, 7 January 2022.

⁶⁷ Interview, NRA BMS supervisor, 23 November 2021.

enumerator, 'Why are you people in the street again? You were here updating the system last year, too'.⁶⁸ As explained by the NRA official managing the exercise, 'Taxpayers were definitely not impressed about NRA coordination capacity, there was a lot of confusion. It didn't get any better once the roll-out of the ECR started, which added even more confusion, which continued until that was also over'.⁶⁹

Further, without prior knowledge of the exercise, there was high taxpayer distrust of enumerators, with many taxpayers believing that they were impersonating NRA officials for fraudulent reasons. This was particularly related to the fact that enumerators were not sent to the field in uniform for both budgetary reasons and fear that they might impersonate NRA officials after the exercise, and their ID cards were seen as 'not too authentic'.⁷⁰ As explained by a taxpayer, 'The ID card he showed me was just like some plastic card, and we know that the NRA is one of the most top class jobs in the country and will not give such ID cards to their staff, that was why, because anybody will produce such ID card'.⁷¹ This was such a problem that one enumerator was arrested – even the police did not believe that he was a real NRA employee.⁷²

The overall lack of trust in enumerators and the process, exacerbated by poor sensitisation, was further fuelled by taxpayer perception that some of the pieces of information required for the registration exercise were politicised. This was particularly the case for voter ID cards, the main alternative document eventually allowed for registration within ITAS.⁷³ This was linked to the contemporaneous and highly politicised mid-term census (Hitchen 2022; Kamara 2022), which the national opposition party argued was being used by the government to undermine opposition voting. Accordingly, some taxpayers 'deliberately refused to produce their ID cards because they thought the process was meant for national politics'.⁷⁴

In this context of widespread mistrust, taxpayers employed a range of strategies so they wouldn't be captured by the exercise. When information started to spread about the enumerators' presence, people would begin to call, 'The NRA is coming!', allowing some business owners to simply lock up their business or leave it with an assistant.⁷⁵ Some business owners simply lied about owning the business,⁷⁶ or pretended that they didn't understand the language spoken by the enumerator.⁷⁷ If enumerators did manage to find the owner, some owners would try to understate their turnover, often giving a value just below the turnover threshold.⁷⁸ As we observed in the field, a surprising number of taxpayers had a personal contact within the NRA, which they used to avoid registering in some cases.⁷⁹ In

⁶⁸ FGD, enumerators (blocks 7 + 8), 25 November 2021.

⁶⁹ Interview, NRA BMS supervisor, 23 November 2021.

⁷⁰ SK interview, taxpayer, 7 January 2022; FGD, enumerators (blocks 7 + 8), 25 November 2021; FGD, NRA BMS supervisors, 23 November 2021.

⁷¹ SK interview, taxpayer, 13 January 2022.

⁷² Interview, NRA BMS supervisor, 23 November 2021.

⁷³ With the main document requested by ITAS being the NCRA ID, see Section 4.

⁷⁴ AHK interview, enumerator, 11 September 2021.

⁷⁵ FGD, NRA BMS supervisors, 23 November 2021.

⁷⁶ One enumerator explained, 'I was asked by one Lebanese [business owner] to go and come back later, and when I came back the other day, because I was putting on a different hairstyle, he was not able to recognise me and he told me that the owner of the business is on vacation. Then I say, okay can you please provide me with the phone number of the owner but he refused.' SK interview, enumerator, 1 October 2021.

⁷⁷ When you mention the name NRA ... some will even pretend that they don't understand what you are say or change to their local language. In one case I went to a property and the owner of the property, just to make life difficult for me, pretended as if she doesn't understand Krio. But fortunately for me, I was able to communicate in her local language.' SK interview, enumerator, 1 October 2021. While this might be an isolated case, it provides an indication of the type of resistance strategies employed by taxpayers.

⁷⁸ FGD, NRA BMS supervisors, 23 November 2021; SK interview, enumerator, 15 October 2021.

⁷⁹ Interview, NRA BMS supervisor, 23 November 2021.

part because of a likely insufficient sensitisation within the NRA itself, some officials denied that the registration exercise was happening, increasing taxpayer distrust towards the exercise.⁸⁰ In other cases, NRA officials were reluctant to give up arrangements made personally with taxpayers, with complaints that some DTD officials helped taxpayers to avoid registration.⁸¹ Most importantly, and most commonly, taxpayers managed to avoid registration by running out the clock. Many taxpayers knew that there was a deadline associated with the exercise, so they ‘just tried to delay’, making excuses and requesting that enumerators come back at a later time.⁸² As explained by the NRA BMS manager, ‘When people don’t want to give information, they will always find excuses’, so some raised issues about documentation and ID cards though ‘they did not intend to comply from the beginning’.⁸³ This not only led to many businesses avoiding registration, but, as enumerators had to re-connect with taxpayers, make new appointments and travel back to their business, had a substantial effect on the time needed for the registration exercise. Approximately 67 per cent of business registrations took more than one day, with the average registration taking more than five days. Many enumerators spent a significant amount of time in the second half of the exercise following up with businesses they had started registering in the first weeks.

In turn, enumerators employed practical strategies to convince taxpayers of the credibility of the exercise. These largely involved showing an impressive amount of patience in explaining themselves, the exercise, and the broader point of taxation. Sometimes, this was made easier by making a personal connection with taxpayers – for instance, by speaking their local language, or emphasising links to ethnicity or regional heritage. After making such an ethnic link, one taxpayer reportedly said to an enumerator, ‘You’re my brother, you would not deceive me’, enabling the enumerator to ‘just use that trust’.⁸⁴ Another common strategy employed by enumerators was to downplay the link between providing information and paying taxes, and to emphasise that there was no cost to this stage of the registration process. Multiple enumerators explained that they ‘avoid talking about tax’, emphasising that they’re ‘only there to collect data’.⁸⁵ Of course this may not be true, nevertheless it made it easier for enumerators: ‘They [business owners] will tell you that ... ‘once they have given out their information the NRA will come after them with a new form of tax’, except that I will have to promise them that this will not be the case and some of them will ask how much is the cost of the registration I will tell that the registration is totally free’.⁸⁶

Even with these reassurances, some taxpayers continued to resist. As explained by an enumerator, ‘even if you explain from January to December, they will not listen’.⁸⁷ In these cases, enumerators had been told to call their supervisors to intervene. In some instances, the mere appearance of the supervisor helped to convince taxpayers, as ‘people see supervisors as more serious, because they are permanent [NRA] staff’.⁸⁸ Though both enumerators and supervisors had to threaten enforcement mechanisms, this did not happen

⁸⁰ Interview, NRA BMS supervisor, 23 November 2021.

⁸¹ FGD, enumerators (blocks 7 + 8), 25 November 2021; Interview, senior NRA official, 29 November 2021. An official in the DTD stated, ‘You know our culture here, people will only deal with people they know.’ Interview, DTD official, 8 December 2021.

⁸² FGD, enumerators (blocks 7 + 8), 25 November 2021.

⁸³ Interview, NRA BMS supervisor, 24 November 2021. It is, however, also worth noting that some of the delays in the actual data collection might have been simply due to business owners having to go back to work during the course of the interview, rather than to active taxpayer resistance.

⁸⁴ Interview, NRA BMS supervisor, 24 November 2021. While this provides an example of the type of practical strategies employed by enumerators, we are not suggesting that the difference in ethnicity between enumerators and taxpayers was a driving factor for non-compliance. In fact, we explored this hypothesis through exploratory regression analysis, and none of our proxies for ethnicity was ever a stable and significant correlate with the information released.

⁸⁵ FGD, NRA BMS supervisors, 23 November 2021.

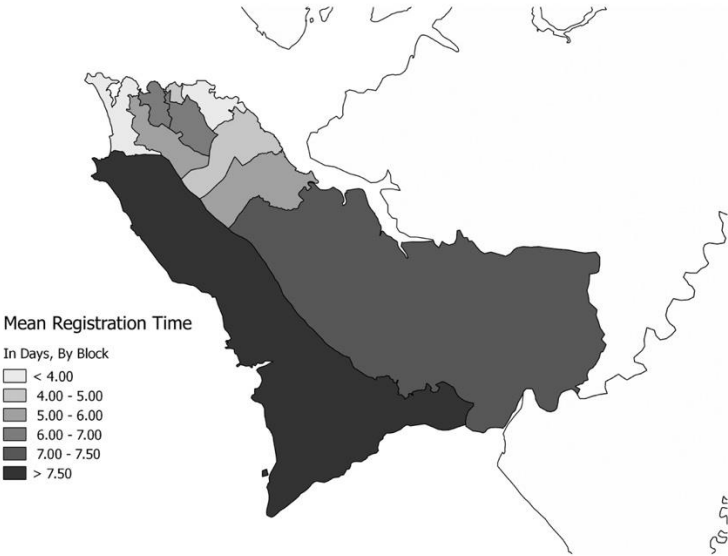
⁸⁶ SK interview, enumerator, 1 October 2021.

⁸⁷ FGD, enumerators (blocks 7 + 8), 25 November 2021.

⁸⁸ FGD, enumerators (blocks 7 + 8), 25 November 2021.

frequently and was not seen as credible by taxpayers. More commonly, with taxpayer resistance and delaying techniques, enumerators simply had to make repeat visits in order to get the necessary information from businesses. An enumerator explained that business owners ‘will ask you to go and come back later ... You will go for a day or two before they will finally grant you an interview. Sometimes with all this effort they will still refuse to give you the information’.⁸⁹ This increased the time and cost of registering any individual business, with transport costs often exceeding enumerator stipends, particularly in larger and less densely populated areas, like Goderich and Waterloo in WAR.⁹⁰ This is evidenced by the amount of time it took enumerators to collect information from business owners – an average of more than seven days for blocks in WAR, compared to an average of less than five days in Freetown (Figure 1).

Figure 1 Mean registration time by block



Source: Authors' elaboration on BMS data

In sum, many of these interactions between enumerators and taxpayers were substantially more complex than anticipated. Rather than a simple extraction of some identifying information, they manifested as longer exchanges, typically over multiple days. Enumerators needed to provide additional information, to educate and build trust with the taxpayer over repeated visits. This points to two of the main effects that these interactions had on the implementation and outcomes of the exercise – they substantially slowed down the pace of registration, and allowed businesses that were disproportionately determined to avoid registration to do so, often through delaying tactics or outward hostility. It also mirrors both the key themes of the challenges on the institutional level – diverging objectives of different actors, and the fact that the exercise represented, to many of the people involved, not a simple, ‘thin’ process of data extraction, but part of a wider political conversation that related to different institutions and wider themes about public revenue, its use, and the social contract that connected them.

⁸⁹ SK interview, enumerator, 16 September 2021.

⁹⁰ FGD, NRA BMS supervisors, 23 November 2021.

7 The politics and practice of taxpayer registration exercises

The paper has reviewed a tax registration exercise in Sierra Leone. It has, in line with a wider literature on tax registration exercises, highlighted that its results seem disappointing across a number of potential objectives. Not only was the total set of information collected limited in breadth and depth, but the continuing narrowing of the exercise's scope very likely – not through purposeful action, but through time pressure on enumerators – led to a biased registration, with more easily recognisable businesses having a higher probability of being targeted. This paper's main methodological contribution is going beyond these results and tracing the **process** of the registration exercise, which allows us to identify a range of process-based challenges in identifying businesses, interacting with taxpayers, and moving beyond business registration. It further argues that these challenges were more fundamentally rooted in differing objectives between various stakeholders and external time pressures.

Crucially for our argument here, these challenges are not specific to the context, but represent broader features of taxpayer registration exercises. While registration drives – and formalisation more widely – are generally framed as technocratic exercises, the political reality of reform implementation in low- and middle-income countries is often overlooked. In seeking to explain the registration obsession, Moore (2022) hypothesises that the internal politics of revenue authorities and their donors may drive the choice of starting – likely unsuccessful – tax registration exercises. We expand on this by demonstrating that these politics also shape why these exercises are often unsuccessful in their practical implication. The differing priorities for which the exercise was to be implemented across the various stakeholders and donors – improving the quality of data in the registry, increasing revenue mobilisation, reducing formal-informal competition – point directly to the internal and external politics of the actors involved. Similarly, the project's insufficient timeline is fundamentally determined politically. First, the donors' project cycle imposed an external constraint on the speed of implementation, which resulted in insufficient enumerator training, questionnaire piloting and sensitisation. Second, taxpayer resistance to releasing personal and commercial information without a clear indication of what they will receive in return imposed a local constraint, as the time needed to convince them to register was longer than anticipated. In addition to that, the complexity and political nature of registration – the multiplicity of institutions involved, coupled with citizens' demands and expectations at the street level – undermine the ability of a registration exercise to function as the simple data collection it is often imagined as. Together, these dynamics have produced results – a register biased towards businesses in particular sectors – that are unlikely to provide a fully representative picture of the business population.

This street- and boardroom-level view of one registration drive in Sierra Leone points to broader lessons of relevance far beyond the context. Namely, tax registration exercises will always be political. While they are often conceptualised technocratically by different actors, as we have seen their very conceptualisation already reflects the politics of these actors. The unequal power relationships in setting timeframes and objectives between international donors and national-level actors are not particular to Sierra Leone, but are a common feature across reform implementations in low- and middle-income countries. Perhaps most importantly, the process of registration does not just represent a technical extraction of data from businesses, but a point of conversation between state structures and individuals, a negotiation around public services, around legibility, and fundamentally around the penetration of the state into society.

As a consequence, the policy lessons from this exercise are not merely to avoid facing the practical obstacles of the registration exercise in Sierra Leone – for example, lack of funds to provide enumerators with high quality ID cards and polo shirts, or to establish ‘one-stop shops’ for registration, an oft-cited policy solution. Instead, they point to the importance of recognising the political nature of these exercises. They caution against the often-misplaced optimism for engaging with these exercises, and suggest some shifts in how to think about them practically. How can policymakers account for the politics of tax registration exercises? This is the focus of the remainder of this section.

From a policy perspective, the arguments in this paper go along with a wider set of work that cautions against the registration obsession, at least from a revenue perspective (Moore 2022, Gallien et al. 2021, Gallien and van den Boogaard 2023). It points to substantive practical challenges, and likely substantial equity implications, both in the type of businesses that get registered, and the type of taxpayers that escape the focus of revenue authorities when their resources are directed towards registration drives. It suggests that the reason for their current popularity, at least from a revenue perspective, lies more in the objectives and internal politics of international organisations than their local feasibility or prioritisation. And it suggests that, in many contexts, large-scale taxpayer registrations should not be a priority for tax administrations with limited capacity.

However, our analysis here also has further implications for policymakers that choose to embark on taxpayer registration exercises. In particular, it suggests that they will be more successful if they contain tailored strategies, clear and harmonised objectives, and a conception of registration that is not primarily driven by revenue objectives. First, our findings suggest that tailored regional and local strategies are critical for more successful registration exercises. In Sierra Leone, the lack of tailored strategies impacted both the implementation and results of the registration exercise. The challenges experienced, for example in WAR, imply that a different approach will be needed for implementation in other rural areas in Sierra Leone. Again, a recognition of the politics of these processes is critical – recognising that tax registration is not merely a technocratic process, but that a political conversation with citizens around legitimacy, authority and services can help isolate key factors that should be considered in tailoring local strategies. These include the history of colonialism and historical taxation, experience of economic and political marginalisation, or a previously weak state presence. Considering the role of local government here is also critical, as local authorities can provide both mediation and competition for the relationship that centralised revenue authorities seek to build with citizens.

Second, clear and harmonised objectives of registration exercises across various stakeholders are critical for effective outcomes. Crucially, this is not just a matter of coordination and communication, but also of overcoming the power dynamics – both within and among the institutions involved (see also Gallien and van den Boogaard 2023). In particular, this means avoiding tying these types of reform to donor conditionalities. While the BMS exercise per se was not connected to any structural benchmark, the EU tied some of its funding to an increased collection from rental income taxes, and the IMF regularly includes the quality of taxpayers’ registry in its assessment of national tax administrations. Improving on both these outcomes was an objective of the BMS exercise, but prioritising one over the other would have required a different approach. More fundamentally, there is a need to develop conversations between donors and implementers that allow the latter to feel empowered to voice concerns about both feasibility and timeline. As we have seen, registration exercises often aim to achieve a broad set of objectives, some of which require significantly different approaches – including funding and deployment strategies – from one another.

Third, and relatedly, moving away from a revenue-centric view of formalisation, especially among international actors, provides an opportunity to design registration exercises that can achieve a wider and perhaps more realistic set of goals. As described above, the NRA itself was conscious of the likely relatively limited revenue potential of the exercise, but pointed to a wider range of potential positive effects. These included educating taxpayers, expanding the presence of the state, especially in rural areas, and in effect trying to build future taxpayers through developing a relationship with some of the population they had previously not interacted with. Throughout our observation of the registration exercise, as well as during the follow-up interviews with a selection of taxpayers, it became apparent that many of them only had a precursory knowledge of the structure of the national tax system. As enumerators often had to provide extensive explanations of their reasons for visiting businesses and requesting information, as well as what they could expect after providing the latter, it is likely that the exercise constituted the most extensive tax sensitisation that many businesses had received. Furthermore, especially in the peri-urban and rural areas of WAR, the interaction with enumerators probably represented the most sustained engagement with a tax official that the newly identified businesses had ever had.

These goals are feasible objectives of tax registration exercises – and have been some of the more achievable goals in this exercise – but are often sidelined by revenue imperatives in formalisation projects. Mirroring the methodological approach of this paper, there is a need for tax registration exercises to more centrally recognise the effects of the *process* of the exercise, rather than just its outcomes. This includes the benefits and risks, not just of the existence of new data, but of the conversations, knowledge, expectations and frustrations generated through the process of this data extraction. Taking these seriously as part of the exercise as a whole can contribute to a broader view of formalisation interventions – and perhaps avoiding some of the more disappointing outcomes.

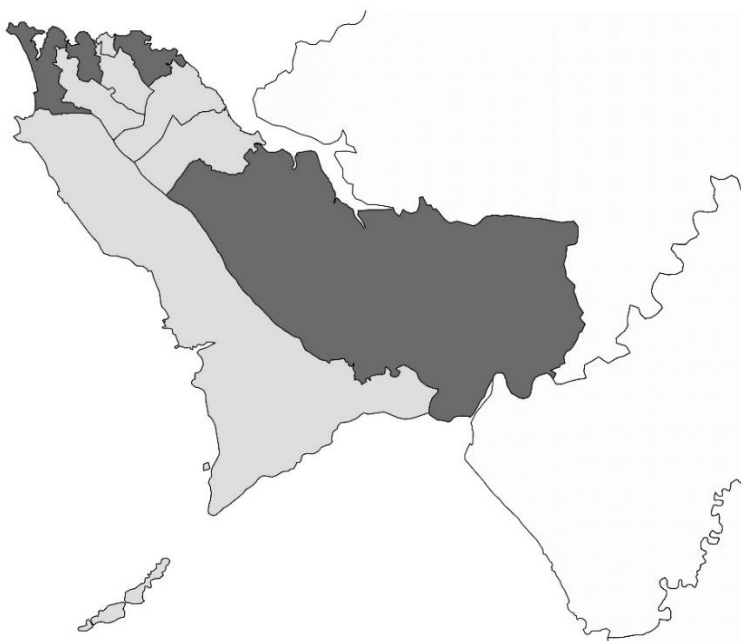
Appendix

Table A1 Block description

Block number	Neighbourhood included	District	Pre-registered businesses verified	Newly identified businesses
1	Kossoh Town, Bombay, Cline Town, Fourah Bay, Coconut Farm/ Asho, Foulah Town, Ginger Hall, Magazine, Mount Aureol, Quarry, Kissy, Mamba Ridge, Shell	Western Urban	835	836
2	Bathurst, Congo Water, Bottom Oku, Grass Field, Industrial Estate, Kuntolor, Jalloh Terrace, Lowcost Housing, Kissy Mess Mess, Old Warf, Portee, Thunderhill, Rokupa	Western Urban	346	462
3	Charlotte, Allen Town, Mayenkineh, Pamuronko, Robis	Western Urban	365	968
4	Fabaina Area, Madonkeh, Magbafti, Malambay, Newton, Songo, Benguema, Campbell Town, Waterloo, Hastings	Western Rural	292	981
5	Mountain Regent, Susans Bay, Tower Hill, Connaught Hospital	Western Urban	681	201
6	Gloucester, Leicester, Albert Academy, Sorie Town, Sanders Brook, George Brook	Western Urban	380	238
7	Cockerill, Cockle-Bay, Aberdeen, Juba, Lumley, Murray Town, Pipeline/Wilkinson	Western Urban	592	517
8	Ascension Town, Brookfields, Kingtom, Kroo Town, Brookfields, Congo Town, New England	Western Urban	463	629
9	Regent, Tengbeh Town, Hill Station, Malama/Kamayama, Wilberforce	Western Urban	285	510
10	Gbendembu, Goderich, Hamilton, Kent, Sattia, Tombo, York	Western Rural	442	448

Source: Authors' elaboration on BMS data

Figure A1 Overview of blocks with case blocks in dark grey



Source: Authors' elaboration on BMS data

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