



Working Paper 87

Gender and the Formal and Informal Systems of Local Public Finance in Sierra Leone

Vanessa van den Boogaard

November 2018

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Vanessa van den Boogaard

Summary

This paper considers how men and women in eastern and northern Sierra Leone interact differently with formal and informal revenue collection. It argues that the literature on tax and gender equity needs to be expanded in low-income countries to pay greater attention to the ways that citizens pay for public services in practice. It shows that formal taxation affects a very small proportion of the population, and especially of the female population. The reality is that women primarily pay for services at the local level through informal revenue contributions, which has the potential to reinforce gender inequities on account of the implications for intra-household divisions of power and lack of associated opportunities for political representation.

Keywords: tax, gender, informality, accountability.

Vanessa van den Boogaard is a doctoral candidate at the University of Toronto.

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Acronyms

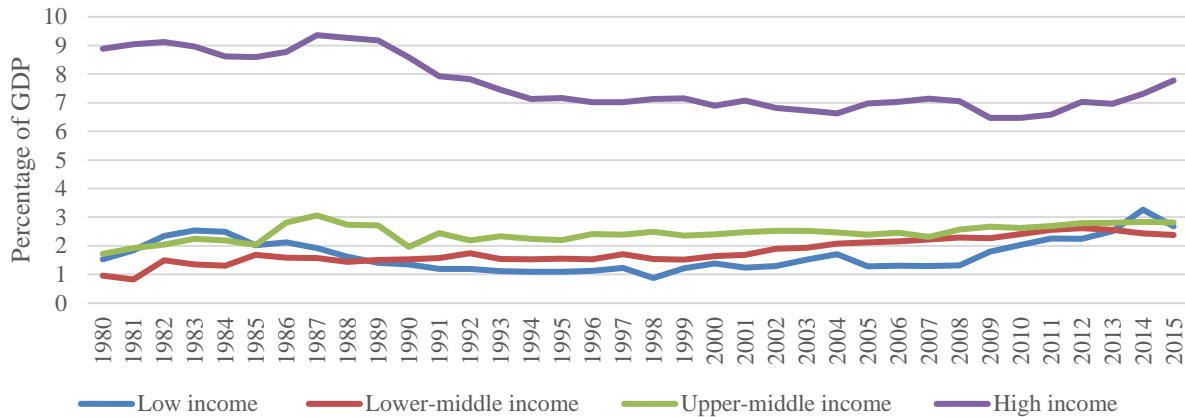
CCAC	Central Chiefdom Administrative Clerk
CERCB	Centre for Economic Research and Capacity Building
GRD	Government Revenue Dataset
ICTD	International Centre for Tax and Development
LGA	Local Government Act
TA	tribal authorities (chiefdom councillors)
UNU-WIDER	United Nations University World Institute for Development Economics Research

1 Introduction

The international community has increasingly paid attention to the importance of taxation to sustainable and equitable development, while recognising gender equity and women's empowerment as development goals in their own right. In recent years, activists and policy-oriented researchers have begun to explore how tax policy and administration reform may serve to reinforce or address gender inequities (see e.g. Barnett and Grown 2004; Stosky 1997; Action Aid 2015; Huber 2005). Given that the majority of research in this area remains focused on issues of taxation and gender equity in high-income countries, it is perhaps unsurprising that policy-oriented work has tended to think about tax and gender through a narrow, Westernised lens, which predominately focuses on formal taxes, administration, and institutions. This lens is problematic as it leads us to overlook the ways in which women interact with tax systems in low-income countries in practice. It assumes that women do not pay significant amounts of tax as a corollary of maintaining less formal employment and owning less assets and property than men (Perrons 2015). However, this ignores the more complex dynamics of local public finance that affect citizens in low-income countries.

In reality, very few citizens in low-income countries – whether men or women – pay taxes to the central government (Figure 1). In reality, rather than taxes paid to a general fund for public expenditures, user fees are often more central to the financing of local public goods and services (Moore, Prichard and Fjeldstad 2018). At the same time, while formal taxation is often constrained, 'local residents in many communities throughout the developing world do contribute substantially – outside the formal tax system – to the construction and maintenance of local public goods' through what is known as informal taxation (Olken and Singhal 2011: 1). Informal taxes – made to state or non-state actors either in cash, in kind or through labour – contribute to the financing of local public goods, but are enforced outside of the formal legal system (see e.g. van den Boogaard, Prichard and Jibao 2018, forthcoming; Olken and Singhal 2011). In practice, these payments are often necessary to access basic services, including health, education, and water, and can be an important means of filling the gaps left by the state or complementing state service provision. Given these realities, not including user fees and informal taxes within analyses of tax systems in low-income countries is likely to miss much of how local services are actually financed (van den Boogaard *et al.* 2018, forthcoming). Gender inequities are embedded within social, political and economic structures; accordingly, only considering formal structures – including formal government tax and the formal tax administration – does not capture the myriad ways that gendered power dynamics can permeate the processes of revenue extraction and local governance. A complete picture of the gendered nature of tax incidences and burdens requires that we capture taxes, user fees, and informal taxes.

Figure 1 Mean income, capital gains, and profit taxes on individuals by country income group, as a percentage of GDP, 1980–2015¹



Source: ICTD/UNU-WIDER, Government Revenue Dataset (GRD), 2017.

While there is a growing recognition that these non-tax and informal levies are a critical aspect of local governance (see e.g. van den Boogaard and Prichard 2017), relatively little is known about their gendered incidence. At the same time, the ways in which fiscal structures may influence how men and women engage differently with the tax system and tax-related processes of representation has been insufficiently explored. Together, these omissions prevent a full understanding of the relationship between tax, gender, and fiscal and political equity. This paper addresses these gaps by considering how men and women interact differently with formal and informal systems of public finance. It approaches the subject through an understanding of the ways in which social, economic, political, and pragmatic norms interact to create complex institutional outcomes (see e.g. De Herdt and Olivier de Sardan 2014a). By starting ‘from local realities and effective practices’ (De Herdt and Olivier de Sardan 2014b), it aims to better understand not only how fiscal realities differ by gender, but also how these fiscal realities relate to existing societal power dynamics.

With these foundations, I analyse three main sources of data collected in nine chiefdom case studies in eastern and northern Sierra Leone.² First, the research relies on two unique household surveys. The first was conducted in 2013 with over 1,100 households, capturing a detailed estimate of the entire range of tax and tax-like payments made to finance local public goods and governance structures, allowing for estimates of the corresponding rates of tax incidence and burdens by sex. To further explore questions around the gendered nature of formal and informal tax payment and the linkages to local governance processes, a further survey of 844 households was conducted in 2017 in the same case chiefdoms.³ This second survey included more detailed information about the types of payment made to access services, as well as information on methods of and reasons for payment of local tax, intra-household division of tax payments, forms of civic and state engagement, and links between tax payment

1 Income group of country following World Bank classification as of June 2017.

2 Chiefdom case studies were randomly selected with probability proportional to population from three purposively selected districts. There are 14 districts nationwide. At the time of research, there were 149 chiefdoms; to date there are 190 districts as a result of de-amalgamation of chieftaincies.

3 For both surveys, we used a clustered, multi-stage probabilistic random sample design, selecting sampling units of decreasing size based on population data made available by Statistics Sierra Leone. Within primary sampling units, we randomly selected households to be invited to participate in the survey, using defined walking paths with sampling intervals dependent on the estimated populations. In line with major national household surveys conducted in Sierra Leone, I define households as a person or group of people, related or unrelated, who live together and make shared cooking arrangements. Trained enumerators conducted face-to-face interviews in local languages; oral translation was used, with training focusing on back translation to ensure conceptual equivalence.

and local political accountability and representation. An additional section exploring governance processes within the chieftaincy was included for 112 chiefdom councillors that were randomly selected as part of the enumeration process. For both surveys, within each household we interviewed the economically active head of household.⁴ For the first and second surveys, 39 per cent and 40 per cent of the household heads interviewed, respectively, were women.⁵

Second, to complement the survey data, I analyse qualitative data collected over eight months in 2016 and 2017. This qualitative data is particularly important given the limitations of analysing tax and gender through household surveys. Namely, while gender is an individual characteristic, some taxes and other forms of contributions are paid at the household level. In handling the survey data, this paper takes the approach of previous studies in engendering household-level data by using gendered household categories based on the gender of the head of household and the proportion of male and female household members.⁶ While this approach is useful for offering a picture of the incidence of taxation, it does not tell us much about the actual experience of paying tax for citizens, which is better illustrated through in-depth interviews and focus group discussions.

Focus group discussions with taxpayers and local leaders offered insights into the real modes of tax payment and intra-household divisions in tax budgeting and engagement.⁷ Of particular importance to understanding the gender dimensions of taxation and local governance, I analyse a series of interviews with community, chieftaincy, and political leaders.⁸ Interviews with District Officers, the principal representatives of the central government in districts, and Central Chiefdom Administration Clerks, who monitor the local tax collection process for the chiefdoms within districts, support a deeper understanding of local tax payment processes. Interviews with paramount, section, and town chiefs and chiefdom councillors allowed for a deeper understanding of chieftaincy elections, the role of chiefs and chiefdom councillors in governance, and the links between payment of the local poll tax and representation. Interviews with female community, traditional, and political leaders helped foster greater understanding of the dynamics of female leaders in local governance in contemporary Sierra Leone.

Finally, I corroborate and provide further illumination on reported tax incidence and local government revenue profiles using local government fiscal data from 2005 to 2015 provided by the Ministry of Finance and Economic Development.

Using this data, I first provide a brief overview of the structures of taxation and governance in Sierra Leone, making the case for an expanded definition of informal taxation as a result of the importance of user fees and informal taxes to the delivery of local services. Section 3 then outlines the incidence and burden of taxation by sex for national and local taxes and payments. This analysis shows that female-headed households pay fewer formal taxes and user fees, but

4 In line with the government of Sierra Leone, I define economically active head of household as 'the person who makes economic decisions in the household; the breadwinner' (GoRSL 2007b).

5 This reflects a relatively high degree of female-headed households in areas heavily affected by the civil war, with higher incidence of widowhood reported amongst women relative to men, as well as different gender norms around remarriage after the loss of or separation from a spouse. Nationwide, 0.9 per cent of men report being widowed, relative to 7.0 per cent of women (SSL 2015).

6 There are 504 male-dominated households, 465 female-dominated, and 138 with equal numbers of men and women. Twenty-two observations were excluded from the analysis on account of errors in reporting the number of female and male household members (see e.g. Grown and Valodia 2010).

7 With a research assistant, I conducted 34 focus group discussions in Krio in a random selection of enumeration areas. Cited quotes are included in English as translated by myself and/or a research assistant. Original transcriptions and quotes are available upon request.

8 A research assistant and I conducted the interviews in a mix of English and Krio. Cited quotes are included in English as translated by myself and/or a research assistant from transcripts of digital recordings of the interviews where it was possible to make recordings. Original transcriptions and quotes are available upon request.

pay more informal taxes to access local public goods. At the same time, female-headed households face a higher burden of taxation for both formal and informal taxes. Section 4 considers the implications of these findings, focusing on the impacts for intra-household divisions of money and power, the links between taxation and political representation, and taxpayer engagement with the state.

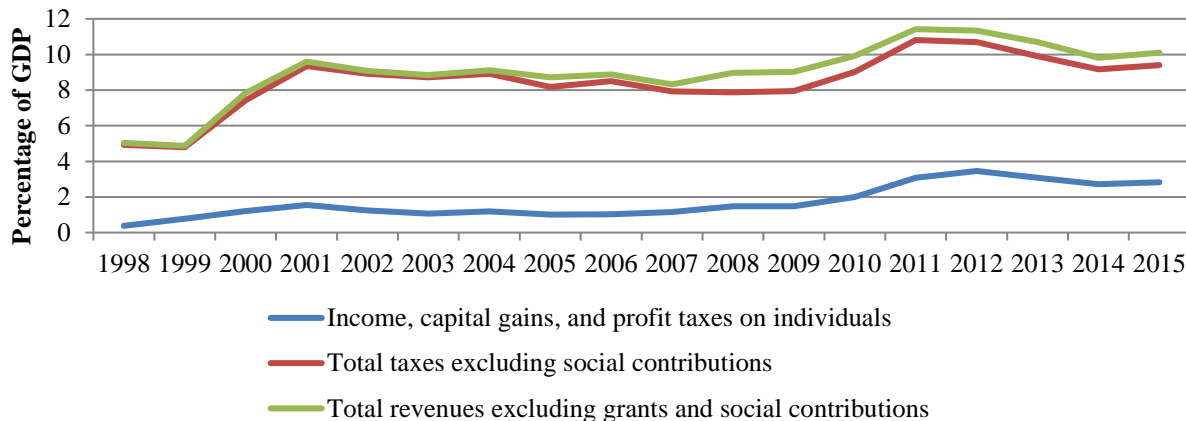
2 Structures of governance and taxation in Sierra Leone

Institutions in Sierra Leone are built around the British system of indirect rule that delegated local governance to traditional rulers. Chiefs continued to dominate local governance, even after the British created district councils in 1945 as a counterweight to the chieftaincy. This initial system of local councils was abolished in 1972 by the government of Siaka Stevens, which centralised formal state power while allowing *de facto* local power to return to the increasingly politicised chieftaincies. The administration used the chieftain institutions to rule ‘up country’ in a manner similar to under British direct rule, with chiefs remaining the primary conduit of governance for most people (Acemoglu *et al.* 2014; Tangri 1978; Reed and Robinson 2012). Accordingly, the powers that chiefs had acquired during the colonial period were further institutionalised in the post-independence period, in a process Fanthorpe describes as ‘colonial ossification’ (Fanthorpe 2001).

Centralisation of power at the national level in this period resulted in a deterioration in the provision of local services and a further politicisation of chieftaincy institutions, which in turn were important causes in the civil war that lasted from 1991 to 2002 (Jackson 2005; SLTRC 2004; Fanthorpe 2005; Kanu 2009; Richards 1996; Sawyer 1996). Accordingly, an ambitious decentralisation process, re-establishing local councils, was an immediate priority for the government and donors alike after the post-war elections of 2002.⁹ Following decentralisation, the central government retains few direct tax handles amongst the majority of Sierra Leoneans, who fall below income tax thresholds, with income, capital gains, and profit taxes on individuals representing an average of only 1.70 per cent of GDP from 1998 to 2015 (Figure 2)

9 The donor-sponsored Local Government Act (LGA) of 2004 defined the legal framework of decentralisation. It created five city councils, one municipal council, and 13 district councils, the latter of which covered the bulk of the country and were further divided into 149 chiefdoms, later increased to 190 chiefdoms.

Figure 2 Central government taxes on individuals, total taxes, and total revenues as a percentage of GDP, 1998–2015



Source: ICTD/UNU-WIDER, Government Revenue Dataset (GRD), 2017.

Meanwhile, at the local government level, direct taxes on citizens also remain relatively low, partly as the result of continuing confusion and conflict over whether the local or chiefdom council is the supreme authority over citizens at this level. While the defining piece of legislation states that ‘A local council shall be the highest political authority in the locality’ (GoRSL 2004: sec.20(1)) and clearly states the local council’s role in overseeing the chiefdom councils,¹⁰ this authority was repeatedly disputed in interviews with chiefs and their representatives. In practice, the chiefdoms, though not recognised as a formal level of government, continue to exercise a significant degree of power over governance, service delivery, and taxation in practice (Reed and Robinson 2012; Casey 2007; Robinson 2008; Jibao and Prichard 2016; van den Boogaard *et al.* 2018, forthcoming).

This conflict of local authority is well illustrated by looking at the most important tax at the local level, the local tax, which is a poll tax on all adult citizens. Since the colonial era of indirect rule, paramount chiefs and their subordinates were responsible for collecting these poll taxes. After the initial establishment of district councils in the 1970s, they retained responsibility for collecting local tax, though they were expected to provide a share of the tax, known as a precept, to the local councils. Following the second wave of decentralisation in the post-conflict period, the collection of local taxes continues to be carried out by chiefdom councils within each district, with revenue sharing and the remittance of the precept enshrined within the LGA.¹¹

Local councils are dependent on chiefs for this important source of revenue, with chiefs having an information advantage over the government with regard to local populations. With their hierarchal institutions of authority, paramount chiefs delegate the collection of population data and revenues to section chiefs, who in turn delegate to town chiefs, who in turn delegate to chiefdom councillors, each responsible for collecting the tax from just 19 other taxpayers. For their role in tax collection, these actors receive a locally determined rebate, which is included

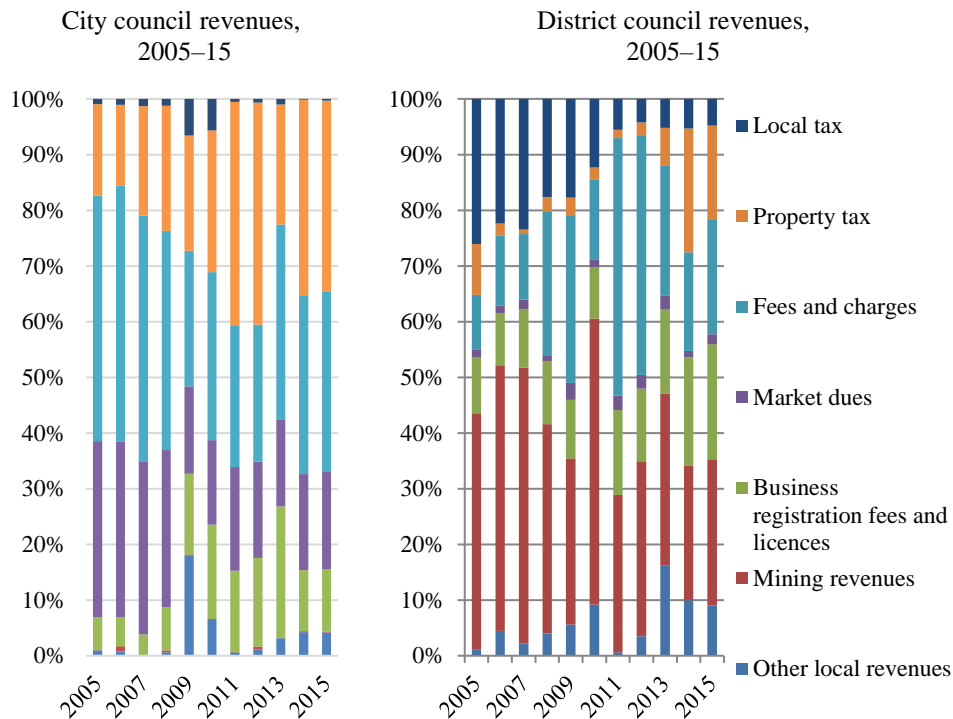
10 ‘It shall be the function of a local council to... oversee Chiefdom Councils in the performance of functions delegated to them by the council’ and ‘approve the annual budgets of Chiefdom Councils and oversee[ing] the implementation of such budgets’ (GoRSL 2004: 20(2h) and 20(2j)).

11 ‘Revenue raised from local taxes... shall be shared between the local councils and the Chiefdom Councils’ while ‘Local councils shall... determine the percentage of the local tax to be paid to it, to be called the precept, as it may by resolution determine and as it requires as revenue’ (GoRSL 2004: 58 and 59(1)). In practice, the proportion of the remittance depends on the size of the chiefdom. Class A chiefdoms are required to remit 20 per cent of revenues to the district council, Class B chiefdoms are required to remit 10 per cent of revenues, and Class C1 and C2 chiefdoms are required to remit five per cent of revenues to the council.

in the chief's costs of collection and subtracted from the total used to calculate the amount of the precept owing to the local council. Overall, this division of collection power remains a source of tension between the local and chiefdom councils, with disagreements over the appropriate level of the precept, district councils in many cases unable to enforce the payment of the precept by the chiefdom council, and frequent failures by chiefdoms to remit the required revenue (Fanthrope 2004; Jibao and Prichard 2016).

In some district councils, these tensions are playing out in the context of the introduction of property tax, widely seen as having the potential to be a primary source of local government revenue and 'a critical component of the broader governance-enhancing objectives of decentralization' (Jibao and Prichard 2015: 404; see also Bardhan 2002; Agrawal and Ribot 1999; Faguet 2004). Despite property rates being the sole purview of the local government,¹² some district councils have blocked the local council from introducing property tax, with some councils even coming to informal revenue sharing agreements with chiefdoms in order to make collection possible. Accordingly, it is unsurprising that outside of city councils, property tax collection remains low (Figure 3).

Figure 3 Average city and district council revenues, 2005–15



Source: Data provided by the Sierra Leone Ministry of Finance and Economic Development.

In this context of continued confusion and conflict over decentralised governance, it is impossible to fully understand the interaction of citizens with public finance by only looking at formal taxes. I thus argue that in order to understand the effective burden of financing government and local public goods, we need to consider the real dynamics of local public finance, which includes user fees and informal taxes. Formal taxes at the central or local level

12 The Local Government Act defines property rates as the purview of local councils, while specifying that councils only need share revenues from local taxes and mining revenues (GoRSL 2004: 45(4), 69, and 58).

have a small impact on the majority of citizens, with reported local government revenues amounting to only about \$1 per capita (van den Boogaard *et al.* 2018, forthcoming). While local government taxes for all district and city councils amount to an average of 0.03 per cent of GDP from 2005 to 2015, user fees and charges amounted to 0.04 per cent of GDP over the same time period, while not including the largest and most prevalent type of user fee – school fees.¹³ User fees are the most widely paid levies recorded by the household survey and make up the largest payment type as a proportion of income (van den Boogaard *et al.* 2018, forthcoming). Indeed, user fees are an increasingly important way of financing local services that would otherwise be paid through taxes. As described by Joshi, with fiscal decentralisation, ‘local governments are increasingly expected to rely on own-source revenue for providing services, and user fees are a common source of such revenue’ (2017: 9).

At the same time, informal ways of financing local public goods are significant, including through forms of self-help, community development, ‘fees charged to finance a local, non-governmental public good’, or ‘to provide supplemental financing to a governmental public good’ (van den Boogaard *et al.* 2018, forthcoming). As described by focus group participants, communities often come together to ‘tax themselves’ or ‘help themselves’ in order to help community (volunteer) teachers or fund community services, while often paying extra for ‘free’ public services.¹⁴ Survey data shows that these informal payments are significant, making up almost 33 per cent of total formal and informal payments as identified by taxpayers, with 69 per cent of households reporting having paid at least one informal tax to access a public good in the previous 12 months.¹⁵ While some argue that some of these payments simply constitute bribes for accessing services, the reality is more complex. As described in greater detail elsewhere, ‘In contexts where salaries of local government officials are low, or not paid on time, such illegal payments contribute, at least in part, to financing local government salaries, or paying for government activities – the traditional role of taxes’ (van den Boogaard *et al.* 2018, forthcoming).¹⁶ In this view, these payments are critical aspects of how local services are provided and the local state is funded in practice. At the same time, the reality of ‘the fluidity – and sometimes interchangeability – in practice’ of formal and informal payments implies that there is value in capturing the entire fiscal reality facing taxpayers, as the distinction between what is formal and what is informal is often far from clear (van den Boogaard *et al.* 2018, forthcoming). Given their importance to local public goods provision, these informal taxes need to be included within an analysis of how public finance affects men and women.

13 Formal school fees, which for junior and senior secondary school range from 25,000 to 30,000 SLL (\$3.26–\$3.91) per term.

14 Date and location specifications for data from interviews and focus group discussions can be provided upon request.

15 For context, annual payments for community teachers are commonly two to three times larger than the most common and important formal tax (the local tax), which is 5,000 leones (US\$0.65) per adult. Described in greater detail in van den Boogaard *et al.* (2018, forthcoming).

16 Including such payments is necessary to capture what Rémy Prud’homme seminally defines as the ‘nonformal means utilized to finance the provision of public goods and services’ (1992: 6).

3 Incidence and burden of tax payment by sex

With this understanding of the ongoing complexity of decentralisation in Sierra Leone and the importance of user fees and informal taxes to the financing of local public goods, I now assess gendered differences in the incidences and burdens of taxation for central government taxes, local government taxes, user fees, and informal taxes to access public goods. In making these comparisons, I take a common approach, using gendered household categories based on the gender of the head of the household and the proportion of male and female household members.

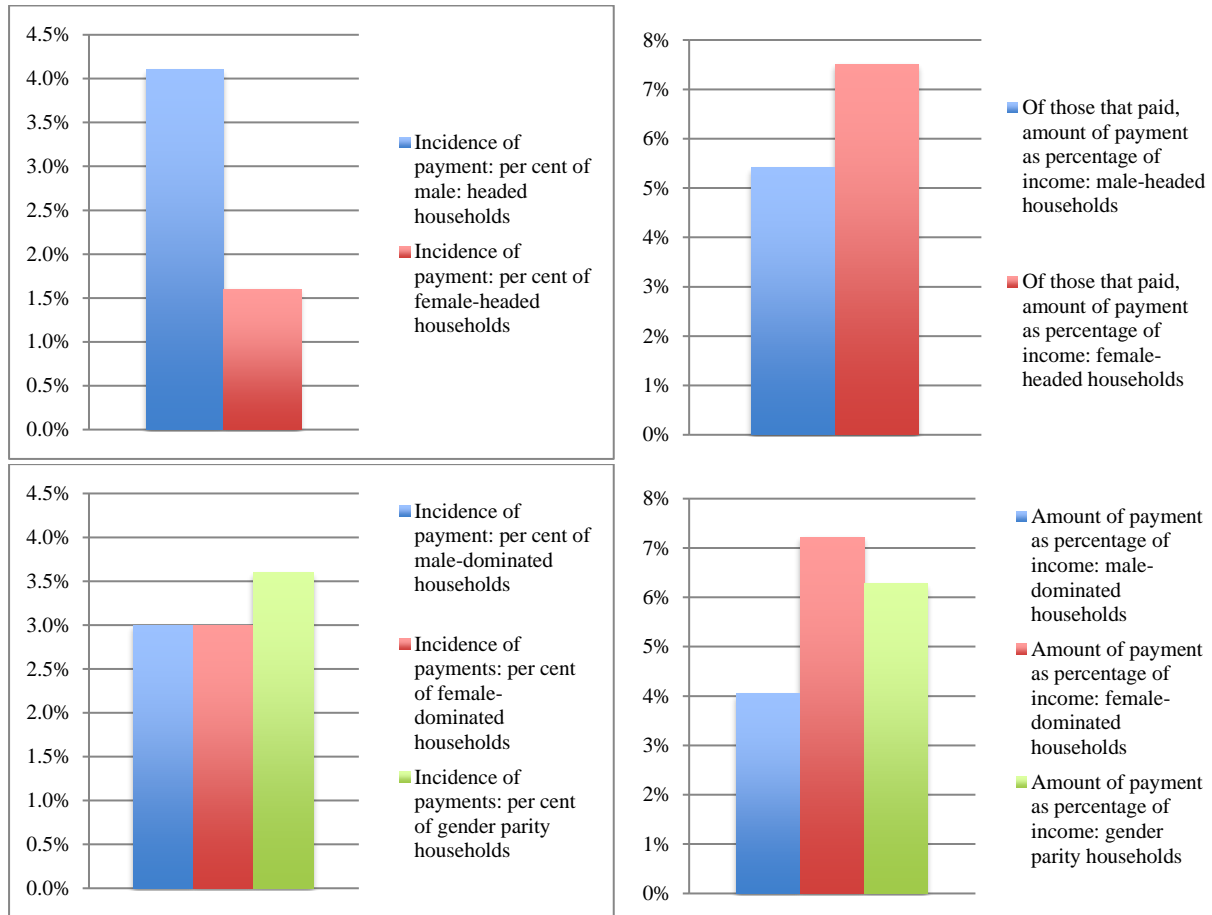
3.1 Central government taxes

Most of the recent focus on tax and gender in low-income countries has been framed through a Westernised lens focusing on taxes that are important in OECD countries, including income and corporate taxes, and the associated systems of filing and exemptions (see e.g. Birchall and Fontana 2015; Capraro 2014; Wanjala, Kirangai and Mathenge 2006).¹⁷ These studies overlook the ways in which taxation operates differently in low-income countries. Despite some evidence from developing countries of structural bias in formal tax systems, in practice the impact of this bias is limited as very few people actually pay personal income tax or other central government taxes in sub-Saharan Africa (Grown and Valodia 2010: 1; Moore *et al.* 2018), with Sierra Leone being no exception. Indeed, while central government taxes, led by taxes on personal income, are significant for some high-income taxpayers in the country, they are paid by only four per cent of all survey respondents as most fall below relevant thresholds.¹⁸ As expected, we see that female-headed households pay fewer central government taxes (Figure 4). However, despite there being no gender inequities entrenched in policy, we unexpectedly see that of those households that pay personal income tax, female-headed and female-dominant households pay a larger proportion of tax relative to household income.

17 A further focus of exploration in this area has been on indirect taxes, especially value-added tax (VAT), which are assumed to have a disproportionately negative and regressive impact on women. As this paper focuses on the processes of tax payment as means of engagement with the state, it does not consider such indirect taxes, which are often invisible to taxpayers. Nevertheless, it should be noted that the purported gender inequities that result from VAT are often exaggerated by activists, or not based on well-substantiated data. For further discussion see, for example, Joshi (2017).

18 Indeed, only two and three respondents, respectively, reported paying corporate income and capital gains taxes. As noted, this discussion of central government taxes does not include indirect taxes (the good and services tax), which may be paid indirectly by many taxpayers, but is not captured by our survey owing to the invisibility of these payments to most taxpayers.

Figure 4 Incidence and burden of personal income tax



Source: Author's survey data.

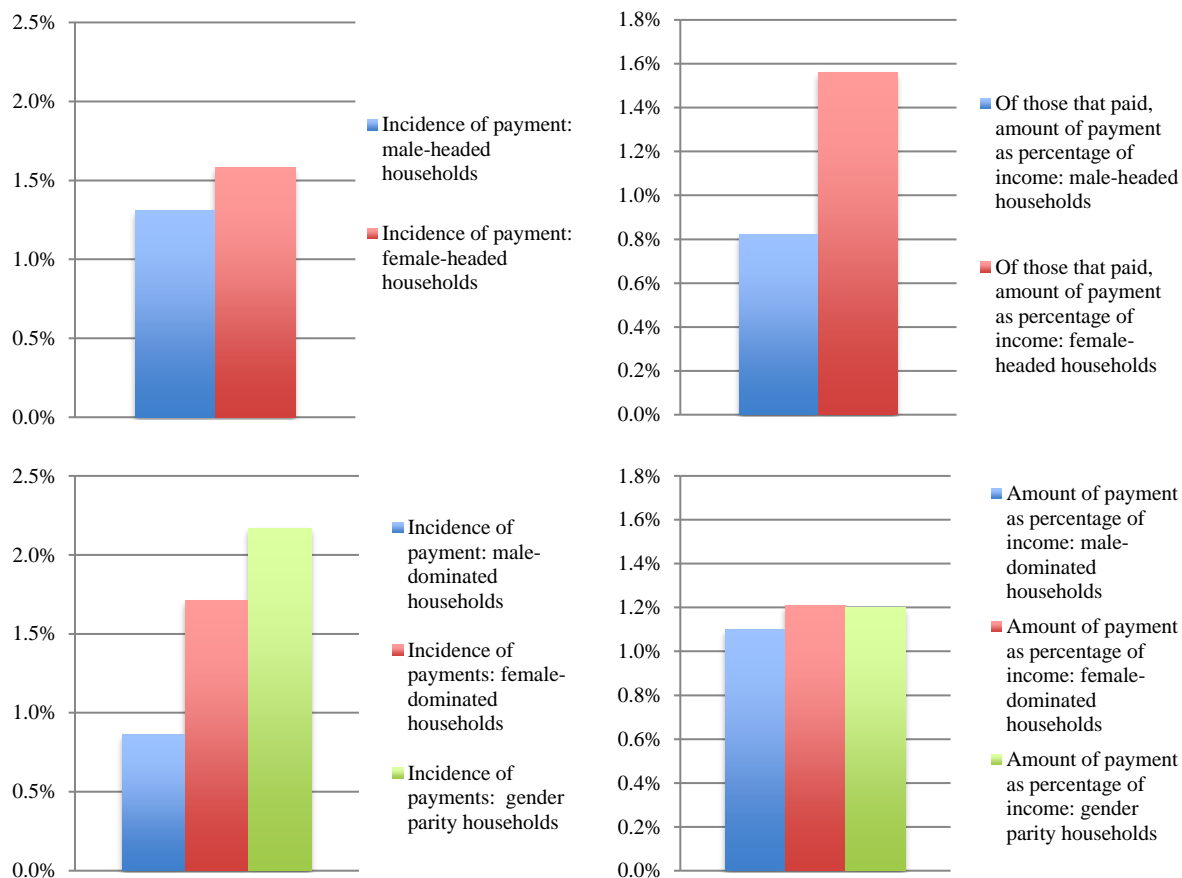
3.2 Local government taxes

While much attention has been given to the explicit and implicit gender biases of central government taxes within analyses of tax and gender, it is also important to consider gender biases that may exist at the local level. In Sierra Leone, I consider the two most important taxes at the local level – property tax and the local (poll) tax. First, property taxes may have different gender impacts as a result of differential laws and norms around property ownership. In Sierra Leone, while the Constitution grants equal ownership rights to property (GoRSL 1991), property, as well as land access and family membership, is generally patrilineal.¹⁹ The law ensuring equity in property ownership, in fact, does not ‘apply to family property, chieftaincy property or community property held under customary law’ – which applies to most of the land in the districts outside of Freetown and its surroundings (GoRSL 2007a). While customary means of allocating land vary, women remain as ‘strangers’ within their marital homes or are considered property

¹⁹ The patrilineal system applies to most ethnic groups, though there are some exceptions, with groups in the north and west allowing for women to own plots of land in theory – though social norms often dictate that a woman requires her husband's consent to do so (Richards, Bah and Vincent 2004).

themselves, which in practice affects their right to own or inherit land.²⁰ It is unsurprising, therefore, that I find higher rates of land ownership amongst male-headed households (63 per cent relative to 51 per cent of female-headed households), with male-headed land-owning households having significantly more land than female counterparts (a mean of 131 and 35 lots, respectively). Despite this, female-headed and female-dominated households are more likely to pay property tax as well as paying a greater proportion of their income in property tax (Figure 5).

Figure 5 Incidence and burden of property tax



Source: Author's survey data.

Second, the most prevalently paid tax, the local tax, is entrenched in a history of colonial states' gendered interaction with colonial subjects. Indeed, poll taxes were a common way of funding colonial administrations and were commonly only imposed on men, reflecting colonial era gendered assumptions (and realities) about income potential and household leadership. In Sierra Leone, women were not considered eligible taxpayers under the Local Tax Act until relatively recently.²¹ With efforts at political and fiscal decentralisation following the civil war, local authorities began to collect local tax from women, though, as explained by a representative of the Ministry of Finance, in many areas this was not common practice until 2008.

20 A married woman is not entitled to manage a couple's property because she is considered to be one of her husband's possessions. Women are considered as perpetual minors and are not free to make decisions without their husband's agreement' (Action Aid 2012: 14; see also Richards *et al.* 2004).

21 The Local Tax Act of 1974 specifies that 'every adult male' is liable to pay local tax. The earlier Local Tax Ordinance of 1955 did include the option for females to pay the tax 'for the purpose of obtaining registration as a voter in House of Representatives or Local Government elections', though it was not mandated for all females (GoRSL 1974; GoRSL 1955).

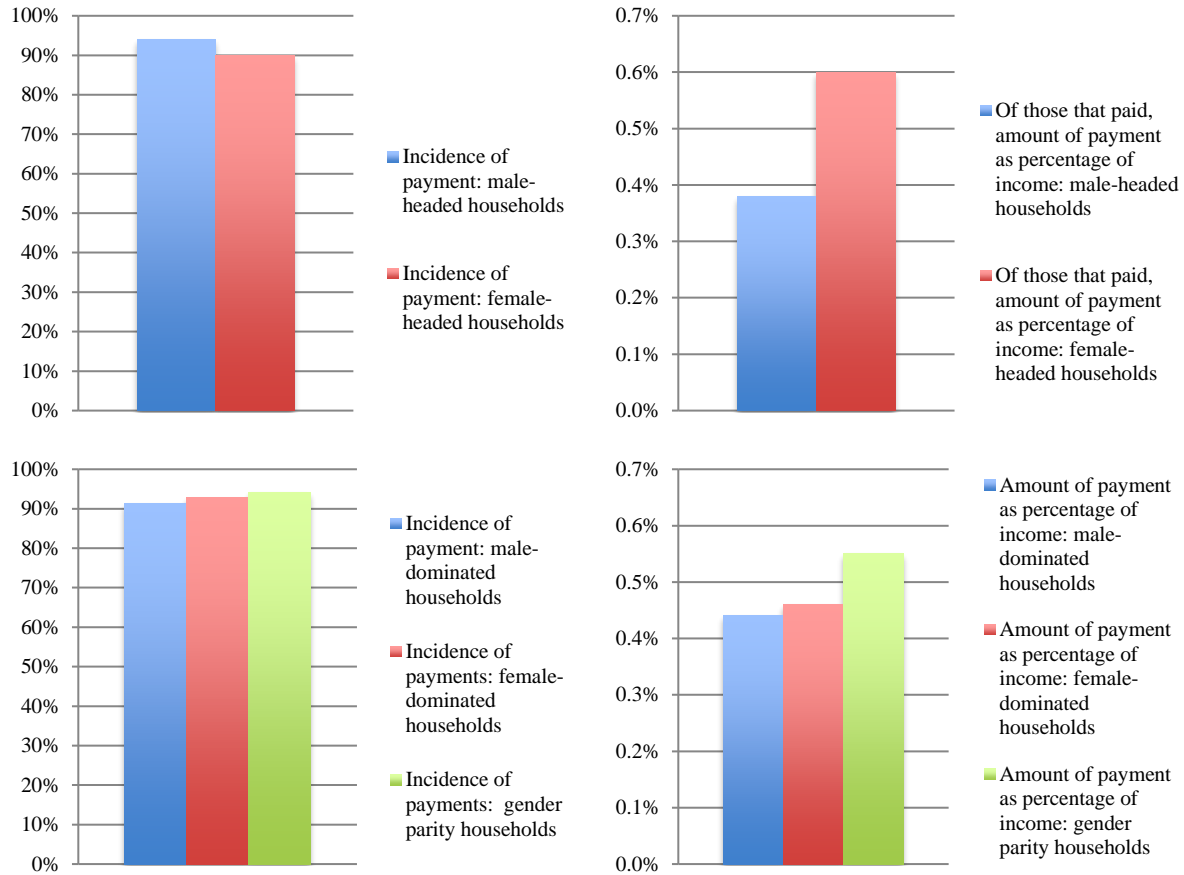
Accordingly, it is not surprising that there remain lingering gendered sentiments amongst taxpayers with regard to the duty to pay local tax. For example, a focus group participant, describing a common sentiment, stated that 'it's man's responsibility' to pay the local tax, while women within the same focus group declared 'let the man pay'. While there are no major differences in rates of payment amongst men and women, these figures belie the reality of how the local tax is paid by households, with male household and/or family members often taking responsibility for the local tax payment of women for whom they consider themselves responsible.²² Focus group participants described how it is common for men to pay the local tax for their spouses and sometimes even for other women in their families; 17.30 per cent of survey respondents, of which 93.10 per cent are women, reported having had someone else pay the local tax on their behalf, while a further 69.43 per cent, of which 76.62 per cent are men, reported paying the local tax on behalf of someone else.²³

This sense of different taxpaying responsibilities is rooted in colonial institutions of taxpaying as well as entrenched gender norms, as explained by a male focus group participant: 'I pay for my wife because she is under me'. At the same time, a female town chief explained that it is rooted in the reality of economic inequities: men pay the local tax more than women because men have more money and economic opportunities than women. Indeed, as noted by a focus group participant, it may be that it is simply 'those in a better position pay for others', though evidently such logic is inextricable from gendered structures of income and production. At the same time, as expressed by focus group participants, it is common in some areas for a male family elder to take the responsibility to pay on behalf of the household, at least partially to ensure that the household is held in good standing within the community.

22 The second round of surveys and qualitative data collection probed the method of payment, finding that it is common for women to report having paid their local tax even where their spouse or a male relative outside of their household paid the tax on their behalf.

23 Of the 126 women whose spouses paid for them, 86.51 per cent explained that it was simply their husband's responsibility to pay for them. Likewise, of the 368 men who paid the local tax for their spouse, 66.85 per cent explained that it was simply their responsibility to do so. Outside of one's duty to pay for another, other reasons reported for paying the tax for someone else include that person's inability to afford it and the person being outside of the chiefdom at the time of collection.

Figure 6 Incidence and burden of the local tax



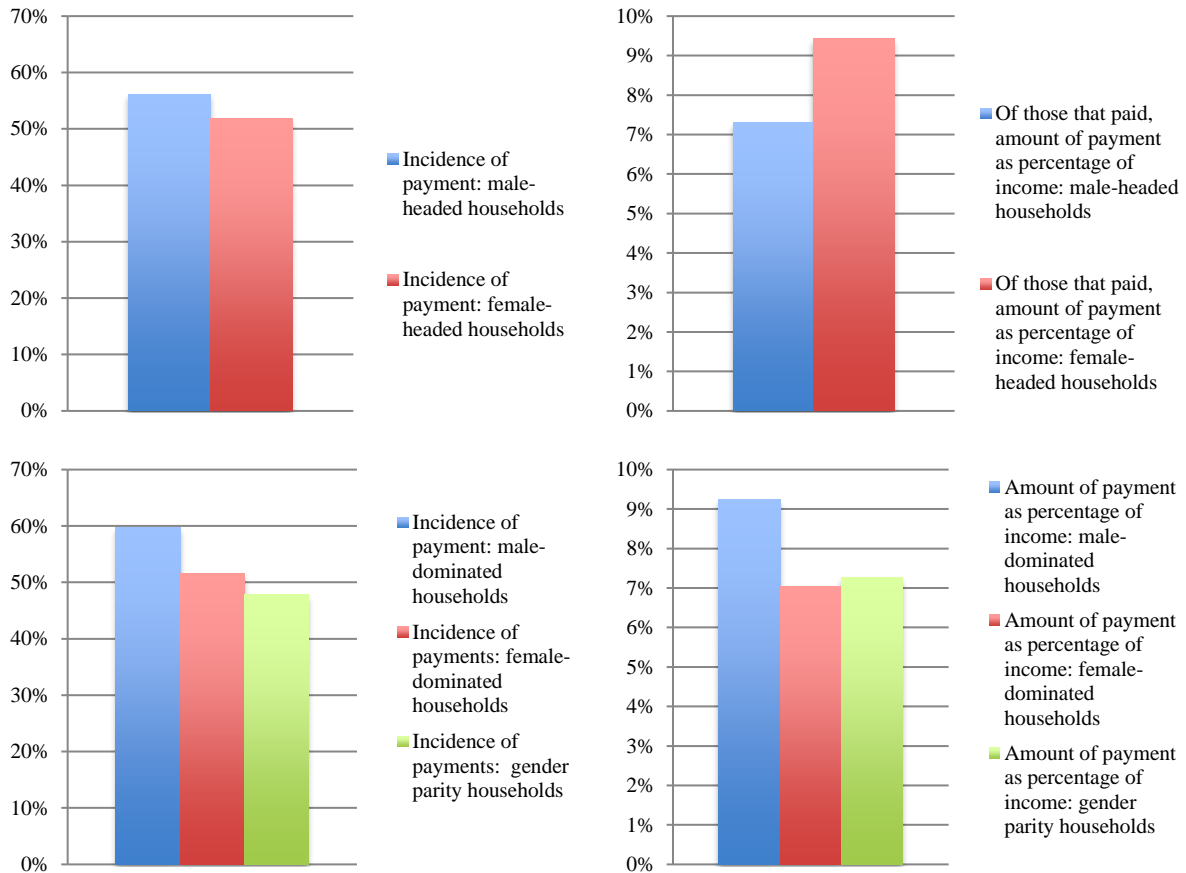
Source: Author's survey data.

3.3 User fees and informal taxes

While user fees are not typically considered within analyses of tax, they may have particularly significant implications for gender equity. As described by Joshi, 'user fees can be regressive, and often discriminate against women and girls when imposed on basic public good such as health, education, water and sanitation' (2017: 9).²⁴ Indeed, while male-headed households are more likely to pay 'formal' user fees, they pay a smaller amount in relation to their income (Figure 7).

24 Moreover, in practice, where households have to pay user fees for services, rates of access for women and girls are lower than for men.

Figure 7 Incidence and burden of user fees²⁵

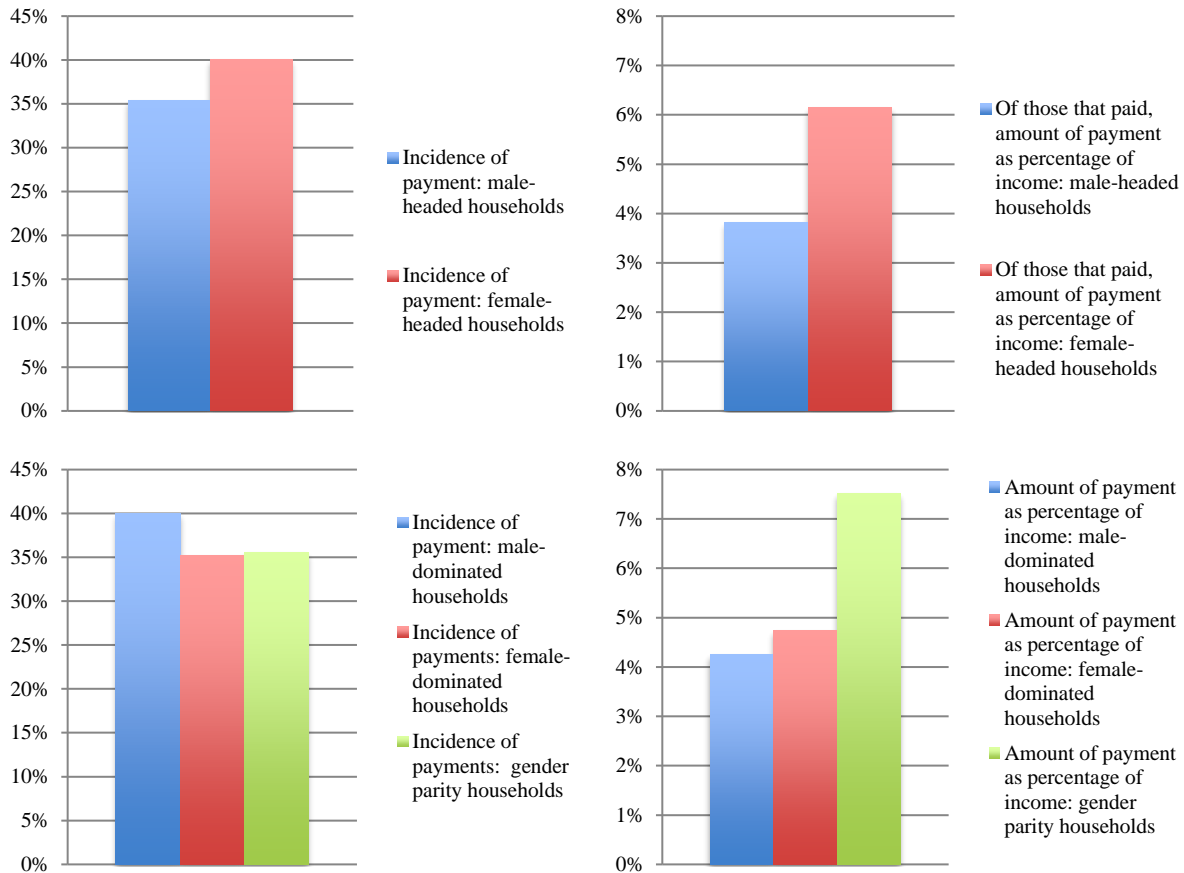


Source: Author's survey data.

At the same time, we see that female-headed households are more likely to pay more informal taxes to access public goods and services, while also paying a greater amount in relation to their income (Figure 8). At the same time, there is abundant qualitative and observational evidence that women play a critical role in communal-level forms of self-help and public service provision that involve levying informal user fees, including with respect to water well management.

25 This includes school fees, fees to health clinics, burial fees, jetty handling fees, and marriage fees.

Figure 8 Incidence and burden of informal taxes²⁶



Source: Author's survey data.

4 Implications of gendered tax incidence and burdens

Overall, we see that while female-headed households pay fewer formal taxes and user fees, they pay more informal taxes to access public goods, while paying a greater proportion of their income in both formal and informal taxes. This reinforces the need to include user fees and informal taxes into analyses of the gender impact of systems of local public finance. I now briefly consider three possible implications of these gendered differences in tax incidences and burdens for intra-household divisions of power, representation within chiefdom institutions, and taxpayer engagement with the state.

²⁶ This includes user fees or community development taxes paid to non-state actors, as well as informal payments to doctors and teachers.

4.1 Intra-household divisions of money and power

While it is often the case that women in low-income countries pay fewer taxes than men, evidence suggests that women bear the brunt of payments to access public goods, even in male-headed households, suggesting important gender-based differences in intra-household budgeting. Focus group participants often noted that it is considered women's 'responsibility' within a household to pay for expenditures that support children, such as formal and informal school fees. Roisin Cavanagh, manager of the Women's Property and Land Rights project at Cooperazione Internazionale notes that in Sierra Leone, 'women use the majority of their earnings to pay for school fees, medical bills and other basic family needs'.²⁷ These divisions in intra-household budgeting may be particularly important within polygamous households, which make up 30 per cent of households nationwide in Sierra Leone,²⁸ as women within such households 'are expected to generate their own income and be mainly responsible for their children' (McFerson 2012: 56).

Nevertheless, observers may be more prone to come to these conclusions as a result of entrenched gendered notions about women's inherent 'goodness'. For example, in evaluating an agricultural project in Kabala, Richards *et al.* note that 'it was assumed' that women 'would be more likely to use their income to support their families, but some women began to behave like men, reportedly abandoning children and divorcing husbands in favor of younger boyfriends' (2004: 28). The complexity of observing these practices in an objective manner points to the need for further exploration with respect to intra-household power and budgeting and how they relate to the division of responsibilities of paying taxes, user fees, and informal taxes.

Further research should also explore how gendered tax incidences and burdens influence gender inequities more broadly through existing social structures and within households. For instance, it is plausible to think that these differences serve to entrench gender inequities within households, as informal contributions often require labour (and, thus, time) in the form of cooking or toting water, which may further detract from women's freedom, both economically and domestically. However, little remains known about these impacts, particularly as men, though predominately youth, also contribute labour to informal forms of taxation and community development. Future research would benefit from exploring in greater detail the gendered incidence of such contributions and the corresponding implications for the economic opportunities available to women.

4.2 No representation without taxation?

Scholars have long noted 'the role of tax bargaining in the emergence of representative political institutions in early modern Europe', reflected in the 'well-known American revolutionary slogan "no taxation without representation"' (Prichard 2015: 1). Extending this logic to the context of Sierra Leone raises the question: As women pay fewer formal taxes than men, do they miss out on political representation?

While representation at the national and local government levels is based around population, as is common elsewhere, representation within the chieftaincy is based around payment of the local (poll) tax. As defined in the Chieftaincy Act, tax payment is necessary for voting in chieftain elections, with taxpayers defined as 'a member of the chieftaincy liable to local tax and in possession of a local tax receipt' (GoRSL 2009: Art. 1). For the election of paramount chiefs and

27 Cited in IRIN (2012).

28 Note that rates are higher in rural areas and for women (SSL 2015).

their subordinate section chiefs, this process happens through chiefdom councillors.²⁹ Only chiefdom councillors, who must pay local tax in order to be eligible for the position (GoRSL 2009: Art. 6.(1c)), are eligible to vote in the elections of paramount and section chiefs (GoRSL 2009: 4(2), 6(1), 23(1)). These councillors represent 20 taxpayers (19 plus himself), and while it was originally mandated that taxpayers in a town would elect their representatives,³⁰ in practice they are appointed by town, section or paramount chiefs.

Given their power in chiefdom elections, it is notable that chiefdom councillors are predominately – if not universally – men. The defining piece of legislation notably refers to chiefdom councillors as ‘he’, though bringing in the female pronoun elsewhere to refer to positions for which females may be eligible (GoRSL 2009: 4(2), 6(1), 23(1)). Richards *et al.* note that while chiefdom councillors can be women, ‘the group as a whole mainly reflect[s] the interests of local land-owning lineages’ (2004: 28), which, as described above, are dominated by men. As explained by a female town chief, ‘only men sell tax books’, implying that only men can be chiefdom councillors. She lamented this fact, explaining her belief that it was a result of men not wanting to share the aforementioned rebate that tax collectors receive for helping in tax collection: ‘When we ask them to [let us] help sell the tax [e.g. collect local tax], they don’t want to include us because they don’t want us to share the money [i.e. the rebate]’.³¹ Overall, it is not hard to see why, as documented by Richards *et al.*, ‘women resented their lack of involvement in decision making, and especially the lack of “any significant role in [chieftaincy] elections” ’ (2004: 30).³²

While imperfect and variable, the importance of these indirect forms of representation is often underappreciated. Indeed, 24.44 per cent of survey respondents noted that one of the main reasons that they pay local tax is order to gain ‘[indirect] voting rights’ in chieftaincy elections or ‘leadership rights’ (e.g. the right to stand as chiefdom councillor or chief). As described by focus group participants, ‘we pay local tax to have the right to chieftaincy’ and ‘to vote for chiefs’. As noted by Fanthorpe, ‘while rural Sierra Leone[ans] encounter many disincentives to participation in the formal tax system’ chieftaincy voting rights serve as ‘one perennial incentive for such participation’ (Fanthorpe 2004: 28).

Given this, it is unsurprising that in years where there is a chieftaincy election, as described by a chiefdom councillor and corroborated by local government officials, people will ‘pay tax way more’. It was noted by a Central Chiefdom Administrative Clerk (CCAC) and other chiefdom officials that the process of de-amalgamation of chiefdoms – that is, the splitting of chiefdoms into ruling families that were previously amalgamated and forced to share power on a ‘rotational crowning basis’ – has a similar effect on local tax payment (GoRSL 2009: Art.6(2)). Indeed, as explained by the CCAC, in one chiefdom alone there was an increase in local tax payment of 6,000 taxpayers from 2015 to 2016 ‘because Government is talking about de-amalgamating the chiefdoms... Because the more tax you pay, the more you get chiefdom electors [councillors].’ Local tax is so important to chiefdom governance that there are incentives for local chiefs to create fraudulent lists of eligible taxpayers in order to get more chiefdom councillors (Fanthorpe 2004: 28), with chiefdom councillors even paying on behalf of taxpayers (real or not) to obtain or

29 Chiefdom councillors were formally known, and continue to be colloquially known, as tribal authorities or TAs. For the election of town chiefs, which are the closest to the people, the means of coming to authority differs by chiefdom. The Chieftaincy Act officially outlines that taxpayers may elect town chiefs ‘in accordance with the customs and traditions’ of the town in question, though those customs and traditions may involve election by chiefdom councillors or appointment by the paramount chief.

30 1958 Directive of Minister of Local Government, cited by Fanthorpe (2004).

31 Author interview, female town chief, Kailahun district, Sierra Leone, 31 March 2017.

32 Citing a citizen consultation. Nevertheless, in some areas, women have influence in chiefdom elections through informal channels, though influence is rare and highly variable by region, influenced by different traditions related to ethnic groups and gender-based sodalities, or secret societies. For example, in Tonko Limba chiefdom in Kambia district, female secret societies ‘have even the power to decide the outcome’ of chieftaincy elections (Reed and Robinson 2013).

maintain the position. As explained by a chiefdom councillor, 'At times, it's us that pays... out of pocket [for other taxpayers]... Like last year, out of 19 people... I think about only six or seven were able to pay. I paid the rest.'³³

While the gendered differences in chieftaincy representation are clear, if women paid the local tax themselves, the situation would be unlikely to change. Firstly, chiefdom councillors' decision of who to elect is more complicated than a model of direct representation, often based around longstanding interests of family lineages. While some chiefdom councillors described listening to the taxpayers they represented when voting in chiefdom elections,³⁴ there is no expectation that they reflect the views of the taxpayers they officially represent. As described by a chiefdom councillor, '[chiefdom councillors] don't tell people who they vote for – [we] don't have to answer to those people [i.e. taxpayers]'.³⁵ Other chiefdom councillors noted the closed nature of chieftaincy elections that prevents them from communicating with those under them, with one stating '[chieftaincy elections are] a secret something that cannot be exposed to the public'.

Secondly, pressure for representation through elections is weaker than for government officials on account of chiefdom positions being held for life. Indeed a focus group participant stated that the paramount chief 'can do a lot of bad and nothing can happen – there's nothing we can do because of his tenure [for life]'. Indeed, while it is, at least theoretically, possible that taxpayers can remove town chiefs if 'a majority of the taxpayers' express their dissatisfaction (GoRSL 2009: Art. 26(7)), only the president can remove paramount chiefs (GoRSL 2009: Art. 19). Likewise, while the list of taxpayers is revised every three years, it was widely agreed that the tenure of chiefdom councillors is, as described by one chiefdom councillor, 'everlasting'. Accordingly, it is difficult, if not impossible, for taxpayers to remove a chiefdom councillor that they feel does not represent them well. One councillor explained that his position is for life, 'except if the people that [you] rule as TA [chiefdom councillor] say they don't want you. But even in that case... it wouldn't be easy to do... So almost the same conditions exist for TAs [as for paramount chiefs, with respect to lifetime tenure]'. By contrast, chiefdom councillors can be removed from office by the paramount chief if they 'do bad' like cursing, fighting, or not going to development meetings. One noted that as a chiefdom councillor you 'feel pain because they [paramount chiefs] can pull you', implying that the links of accountability are upwards rather than down to the people. Accordingly, it is more likely that the relationship between chiefdom councillors and chiefdom elections reinforce lineages of power rather than reflecting true forms of representation.

Thirdly, women face broader exclusion from representation through chiefdom governance. While it is possible in certain regions, particularly in Mende communities, for women to be chiefs, this is rare in practice (Fanthorpe 2004: 24; Richards *et al.* 2004).³⁶ While women are not statutorily barred from standing for paramount chieftaincy, their eligibility is possible only 'where tradition so specifies' (GoRSL 2009: Art. 8(1b)), with claims of 'tradition' often being used to block female aspirants.³⁷ At the same time, the power and decision making differs between male paramount

33 Author interview, chiefdom councillor, Kailahun district, Sierra Leone, 17 June 2017.

34 One chiefdom councillor explained that, 'because I am representing [taxpayers], if there is an election coming, I will have to consult them. I consult them to give [me] their mind... It is their civic right for them to choose or to tell me who they want... So that... I will say, okay my people say I should vote for this person, I am going to vote for this person.' Corroborating this perspective, another chiefdom councillor explained, 'I am just a representative and need to report back to them [the taxpayers]', while another said that it was his responsibility to consult and communicate with taxpayers 'because I am representing people, not myself'.

35 Author interview, chiefdom councillor, Kailahun district, Sierra Leone, 13 June 2017.

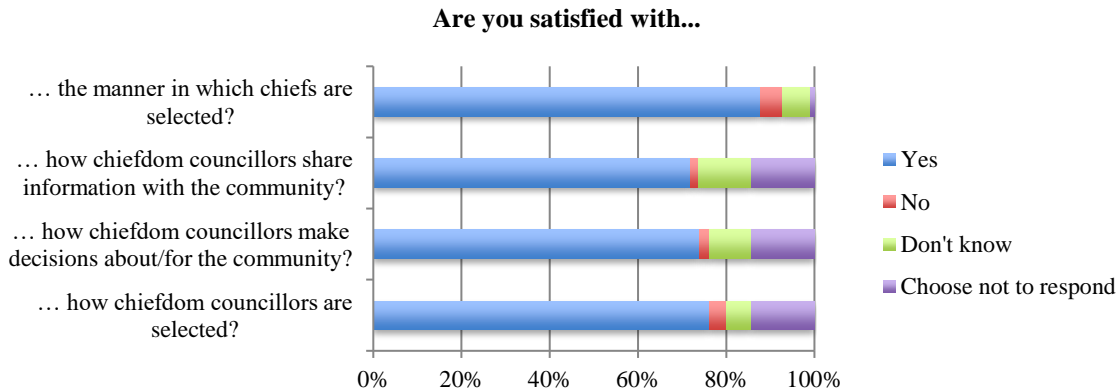
36 For an exploration of how and why the gender of traditional authorities matters to governance and women's rights, see Muriaas, Wang and Benstead (2018).

37 A way that this happens in practice is by claiming that tradition dictates that the paramount chief be part of the Poro society – though, of course, as women, they cannot become members of the male society (Fofanah 2009).

chiefs and ‘the handful of women who have occupied the post’, with ‘important matters’ typically being resolved within male secret societies instead of by the female chief (McFerson 2012). As documented by Richards *et al.*, women in one chiefdom saw norms as ‘paving the way for discrimination against women’ (2004: 30). The causes of discrimination are thus entrenched within the cultural traditions of the chieftaincy – though with a relatively recent history. While it is often assumed to be, this is not a ‘natural’ state of affairs: McFerson describes how women often occupied positions of power in pre-colonial times, but that ‘first the colonial experience and then post-independence patrimonial politics followed by the civil war severely diminished their political influence and participation’ (2012: 130).

Despite this context of embedded inequities, the large majority of respondents reported being satisfied with the selection and decision-making processes of chiefdom councillors, and the manner of selecting chiefs (Figure 8). This contrasts with the findings of Fanthorpe, who captures more negative sentiments, explaining, ‘people often complained bitterly that Chiefdom Councillors were appointed from above rather than elected from below, and that they often neglected to take the views of the taxpayers they were supposed to be representing into consideration when voting in Paramount Chieftaincy elections or conducting other business’ (2004: 31). Nevertheless, it reflects broader sentiments of ordinary people toward the chieftaincy in the post-war period in Sierra Leone. For example, while there have been calls for reform of the chieftaincy, these calls have focused on making relatively small changes to increase the accountability of the related associations rather than for abolition of the institutions as a whole (Fanthorpe and Sesay 2009). This reflects continuing trust in the institutions, and acceptance of different modes of representation within chieftaincies (Christian Aid 2011).

Figure 9 Satisfaction with chiefdom councillors and chiefdom election processes



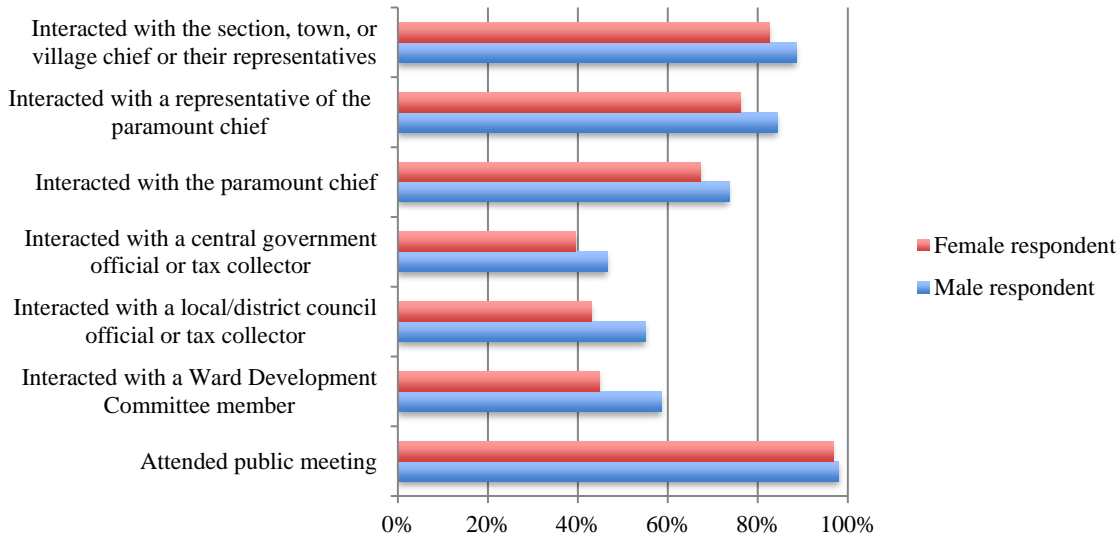
Source: Author's survey data.

4.3 Engagement with the state

Apart from representation, taxation is often seen as a key means of engagement with the state and as a means of shaping the ties between state and society (Bräutigam 2008: 1–33; Prichard 2015). With taxation ‘at the foundation of the relationships between governments and their citizens’ (Prichard 2015: 1), how does the gendered experience of taxation affect opportunities for engagement with government representatives? As women’s experience and engagement with taxation often largely takes place through informal channels in the case of Sierra Leone, are opportunities for engagement with the state – and thus, opportunities to build more accountable

relations – correspondingly limited? Looking only at formal channels of state engagement, the evidence appears to support the perspective of women having more limited engagement and potential influence on the state and its representatives. Women have less contact and engagement with government and chiefdom officials at all levels, while also reporting slightly lower participation in attending public meetings (Figure 10).

Figure 10 Incidence of state engagement in previous year, by sex



Source: Author's survey data.

However, the reasons for this are multifaceted. Certainly, paying fewer taxes to the government, including personal income tax, property tax, and local tax, implies less engagement with government officials. At the same time, this reflects lower levels of education and literacy amongst women, as well as the multiple demands put on women's time,³⁸ social norms that discourage women from taking public roles or voicing opinions in public, and men's power over their wives.³⁹ As explained by community members in a chiefdom consultation held by Richards *et al.*, 'the timetable for women's activities is dictated by men... women are not allowed to plan for themselves' (2004: 29).⁴⁰ Indeed, women are considered 'perpetual minors [under customary law] and are not free to make decisions without their husband's agreement' (Action Aid 2012: 14);⁴¹ as explained by a female town chief, it is common for men to prevent their wives from attending women's meetings. Accordingly, while women may lack direct engagement with the tax system and the state, there are other factors preventing them from being more engaged.

At the same time, women are highly engaged in informal relations and interactions, particularly around public service delivery, that are often important experiences of citizenship and accountability. For example, women are more likely to pay school fees and informal taxes to support community teachers, which implies greater engagement with public school representatives and a corresponding ability to influence on the organisation of public education.

38 Richards *et al.* note that 'it is almost impossible for young women to participate in meetings outside the village at any time, and especially during the middle of the farming season' (2004: 42).
 39 For example, 37 per cent of married women reported that their husbands primarily made decisions regarding visits to their family and relatives (SSL 2008: 240).
 40 Citing a chiefdom consultation.
 41 The report of the Truth and Reconciliation Commission also notes that the payment of bride price confers on the husband's total control over the wife as her trustee, guardian, and protector (SLTRC 2004).

At the same time, women are central to other forms of informal tax collection and service delivery, including the management of communal resources such as water, which requires engagement with local chiefs who are generally central to enforcing payments of such informal taxes. Notably, however, these channels also imply more work and greater financial burden for women.

More broadly, women can still play important roles in local governance, with the role of Mammy Queen being particularly important to collective organisation, conflict resolution, and the maintenance of peace.⁴² In some areas, these leaders are called 'female town chiefs' and may be elected by female taxpayers. Nevertheless, the patriarchal nature of the chieftaincy remains significant to the manifestation of women's power in practice. Female leaders themselves made clear that these are not the 'real' channels of local power. A female town chief who had been in the position for seven years said there are major differences in the work that male and female chiefs can do and explained that the women's 'chieftaincy doesn't get real respect like the "real chief" '. She lamented that men have 'small respect' for women in the chieftaincy, and that female chiefs are excluded from the financial dealings of the chieftaincy. She argued that the position of female town chief must be terminated, with women instead having the right to stand for the 'real' town chieftaincy.

5 Conclusion

In Sierra Leone, female-headed households pay fewer formal taxes and user fees than men, but more informal taxes, while having a higher burden of taxation for both formal and informal taxes. This has implications for how women engage with the tax system and the state through channels of service delivery and political representation. However, while issues of tax and local representation are gendered, they are also complex, with no clear policy solutions. On account of the underlying structures that limit female representation more broadly within local governance, there is nothing to suggest that formal tax payment would be linked to more equitable political representation.

Regardless, this research has implications for how we analyse tax systems and their impacts on gender equity. Gender inequities are embedded within social, political, and economic structures; understanding these inequities thus requires looking at the full range of these structures, both formal and informal. In Sierra Leone, this requires a deeper look at the non-tax and informal ways that taxpayers contribute to public service provision at the local level.

42 Moreover, women are working to change the state of affairs, with the role of female leaders in politics increasing in recent years with support of local groups like 50/50 pushing for greater gender equity within central and local politics. However, women in politics continue to face considerable barriers, including hostility from men and women to their participation in politics (see e.g. J. Hoare 2009).

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International Centre for Tax and Development
at the Institute of Development Studies
Brighton BN1 9RE, UK
T: +44 (0)1273 606261
F: +44 (0)1273 621202
E: info@ictd.ac
www.ictd.ac