

# IDS Training



## DDLGN Learning Retreat: Sub-national Taxation and Financing Tuesday 8 March – Friday 11 March 2016

In collaboration with the Democratisation, Decentralisation and Local Governance Network (DDLGN), Swiss Agency for Development Cooperation (SDC)

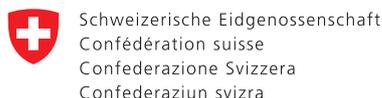
### Introduction

The Learning Retreat will explore the topic of sub-national financing, including taxation, and particularly property taxation, informal taxation, and inter-governmental transfers, amongst others. It represents a unique opportunity to get up to speed with the current research and thinking in this area, as well as to exchange experiences and ideas within a diverse group of participants with much experience on the ground.

### Target Audience

The Learning Retreat is designed for experienced programme and donor staff, policy-makers, practitioners, civil society actors and public servants working in contexts of decentralised local governance, public financial management, service provision, and civic participation. Members of the Democratisation, Decentralisation and Local Governance Network (DDLGN) of the Swiss Agency for Development and Cooperation (SDC) are encouraged to enrol, as the retreat is designed specifically for them.

No previous knowledge is needed for this course, but participants should be proficient in English to be able to follow and take an active part in discussions.



Swiss Agency for Development  
and Cooperation SDC



SDC Network

Democratisation, Decentralisation  
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## Objectives of the Learning Retreat

During the Learning Retreat participants will get exposure to the current thinking and the latest research in the field of sub-national taxation and financing. You will learn about the key concepts, ideas, and trends, drawing both from a sound understanding of the key conceptual frameworks in this area, as well as from practical experiences from developing countries.

The Learning Retreat will be organised around two main parts on each day. The mornings will usually be dedicated to seminars and presentations to set the scene on the specific topic for the day and to bring all participants up to speed. The afternoons will be used for discussions, facilitated by experts, and experience sharing amongst participants.

## Course Content

The Learning Retreat will cover a range of topics within the area of sub-national financing, including the following:

- Sub-national taxation will be conceptually framed and discussed, including but not limited to property tax. This section will look at the bigger picture on sub-national financing and will underline the key issues and challenges in mobilising tax revenues at the local level.
- Property tax is the most important source of tax revenue at the sub-national level and it will therefore have a key importance during the retreat. We will cover the more conceptual aspects such as design of a good property tax, the key political challenges in implementing it, as well as hear some concrete examples from developing countries.
- Social accountability programmes aim to educate the citizens not only about their duty to pay taxes, but also about their right to be heard by their government to consider their needs when deciding on how to spend the tax revenues. The adoption of citizen engagement strategies as a way to influence the collection of local government revenues will be discussed at the retreat.
- Informal taxation can refer both to ways to include the informal sector in the tax net, and to practices of resource extraction that are carried out by informal actors, rather than by the state. Both aspects of the issue are particularly relevant in developing countries and will be explored during the retreat.
- Fiscal transfers are a key source of revenue for almost any sub-national government, given the limitations in mobilising tax revenues. This section will look at the key design and practical issues that can help government implement a sound transfer system that incentivises, rather than discourages, own tax revenues.
- Donors interact with local government in various ways, including providing finance and technical assistance. Therefore the role of donors will be a key cross-cutting theme throughout the retreat.
- Gender aspects will be considered as a second cross-cutting theme, as they can potentially be relevant in all sub-topics covered in the Learning Retreat.

## Facilitators and Resource People

Key resource people include:

- **Mick Moore** is a Professorial Fellow at IDS and founding Chief Executive Officer of the International Centre for Tax and Development (ICTD). He is a political economist who has done extensive field research in Asia, especially Sri Lanka, Taiwan and India, and in Africa. He has taught at the Massachusetts Institute of Technology (MIT). His broad research interests are in the domestic and international dimensions of good and bad governance in poor countries. He focuses specifically on taxation and governance.
- **Paul Smoke** is a Professor of Public Finance and Planning and Director of International Programs at New York University (NYU). His research and policy interests include urban and regional development and the political economy of fiscal reform and public sector decentralisation. He previously worked as a resident policy advisor with the Harvard Institute for International Development in Kenya and

Indonesia. Paul Smoke is an Affiliated Scholar with the Center on International Development and Governance at the Urban Institute (Washington, DC) and a Senior Research Associate at the Overseas Development Institute (London). Recent work includes co-coordinating a global study on local government finances and co-managing an initiative on the political economy of decentralisation at the World Bank.

- **Odd-Helge Fjeldstad** is a Senior Researcher at CMI (Norway), Extraordinary Professor at the African Tax Institute (University of Pretoria), and Research Director of the International Centre for Tax and Development (ICTD). He is an economist focusing on public financial management, mainly related to tax reform and revenue administration, including tax evasion, fiscal corruption, capital flight, intergovernmental fiscal relations, and local government taxation. He has published widely on these themes, both scholarly and policy-oriented. Fjeldstad has more than 25 years of experience from research and policy analysis in Eastern and Southern Africa and the Middle East.
- **Professor Richard Crook** holds a PhD from London University (LSE) and is the coauthor of 'Democracy and Decentralisation in South Asia and West Africa' (1998) and 'The Law, Legal Institutions and the Protection of Land Rights in Ghana and Cote d'Ivoire' (2007). He previously taught at the University of Birmingham (Centre of West African Studies), Glasgow University and was the Director of the Institute of Commonwealth Studies (University of London). His areas of specialisation include: governance and administration (particularly decentralisation); state-civil society relations, public service reform and access to justice and land rights.
- **Tom Goodfellow** is a Lecturer at the University of Sheffield. His research interests centre on questions of urban development and politics in the global South, especially sub-Saharan Africa. He is particularly interested in how people pursuing livelihoods in the urban informal economy interact with state authorities, and how these interactions affect broader processes of socioeconomic development and political change. Related interests include the politics of urban planning in low-income countries experiencing rapid urban growth; the relationships between urbanisation, conflict and state-building; urban violence and riots; and the politics of property taxation. He has done in-depth research on property taxation in Rwanda and Ethiopia.
- **Anuradha Joshi** is a Research Fellow and the Cluster Leader of the Governance Cluster at IDS. She is a social scientist with a focus on policy processes and extensive experience in institutional analysis of development. She has worked on issues related to poverty, low-income housing, public services and environmental policy. Her current research interests focus on collective action, social accountability and service delivery - mobilising 'demand' in basic services and in the scaling-up of innovative service delivery approaches. She is also interested in taxation of the informal sector.
- **Giulia Mascagni** is a Research Fellow at IDS and works with the International Centre for Tax and Development (ICTD) as a researcher and Capacity Building Manager. Giulia Mascagni's main research interests relate to taxation, public finance, aid effectiveness, economic development and evaluation of public policy. She is an economist and did her PhD at the University of Sussex (Department of Economics) on the relation between aid and tax revenue mobilisation in Ethiopia. Her main geographical interest lies in African countries, and she is currently engaged in a research project on taxation in Ethiopia and Rwanda. She is also involved in training and teaching activities both in the UK and in the African continent.
- **Alex Shankland** is a Research Fellow at IDS and a social scientist with over two decades' experience of working in Brazil, Peru, Angola and Mozambique as a researcher, NGO manager and social development consultant. His current research interests centre on theories and practices of democratic representation and citizen-state engagement, with particular reference to the political strategies of indigenous peoples and other marginalised minorities engaging with development and climate change policies. He is engaged in ongoing research on citizen action and local governance, as well as on the role of emerging powers in reshaping international development.

## Dates

The Learning Retreat will run over four full days from Tuesday 8 to Friday 11 March 2016.

## Costs

For members of the DDLGN, the ongoing SDC DDLGN - IDS Governance partnership will cover the costs of Retreat facilitation. Lunches during the four days and one evening dinner will also be provided. All participants will need to cover travel costs, accommodation and any other expenses.

## Local Information and Accommodation

The workshop will be held at the Institute of Development Studies (IDS), at Sussex University. IDS is located just outside Brighton on the edge of the South Downs National Park.

Participants will need to book their own accommodation. We have reserved rooms at the Jurys Inn Hotel in Brighton. However, to guarantee a room, the participants will need to book this directly with the hotel by 22 January 2016. We will send booking information for this with the confirmation email.

Jurys Inn is centrally located and only a 10 minute train ride away from IDS.

For more information on Brighton see <http://www.visitbrighton.com/> or <http://tourism.brighton.co.uk/>

## Travel and Visa Arrangements

Participants are responsible for making their own travel arrangements. The nearest international airport is London Gatwick (about 30 minutes by train from Brighton). London Heathrow is about 2.5 hours by coach.

Participants are also responsible for their own visa arrangements (if applicable), although IDS can provide a supporting letter if needed.

## Booking

Places at the Learning Retreat are limited. To book your place, please email: [ddlgn.retreat@ids.ac.uk](mailto:ddlgn.retreat@ids.ac.uk) for an application form. You will need to return the completed form by 20 November 2015, mid-day.

The booking procedure is a 2-step process:

- **Step 1:** deadline for applications is **Friday, 20 November 2015, mid-day**
- **Step 2:** We will get back to you to confirm your place on the Learning Retreat **by Friday, 11 December 2015**. You are advised not to make any travel arrangements until we have confirmed your place on the retreat.