



Coronavirus briefing note

How tax officials in lower-income countries can respond to the coronavirus pandemic

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This publication is part of ODI's series on coronavirus. It has not undergone ODI's usual rigorous peer review and design processes in the interests of rapidly contributing emerging ideas and analysis, and should be read with this in mind.

Key messages

- **The coronavirus pandemic is a public health crisis and global economic shock increasingly affecting lower-income countries around the world.** Reduced international travel and trade, falling commodity prices and social distancing measures to suppress transmission will reduce economic activity and government revenues. Access to capital markets to fund deficits may become restricted. External finance from international institutions and development partners can help plug financing gaps, but may become stretched as many countries around the world seek assistance. Governments may need temporary central bank liquidity to finance deficits, but this might not be possible in some countries.
- **Tax officials should act now to support the wider government response to coronavirus.** Some lower-income countries have relatively few confirmed cases so far, and the economic impacts may not yet be apparent. Even so, governments should assume larger impacts in the coming months and plan accordingly.
- **Revenue impacts of coronavirus should be assessed and used to inform wider policy responses.** Understanding and quantifying impacts now can help lower-income countries to prioritise fiscal policy responses to coronavirus and manage their cash and debt operations. Updated revenue estimates that account for coronavirus impacts can help demonstrate the scale of external financing required and unlock vital funding from international institutions and development partners.
- **Tax policy responses to coronavirus in lower-income countries should aim to provide targeted support, not broad-based stimulus, at least for now.** Time-limited and targeted tax measures, alongside other policy responses, can help businesses and households to survive the current crisis and comply with social distancing measures. Broad-based tax cuts could risk losing valuable revenue and would be less effective than usual given that social distancing measures prevent people from working and spending normally, and businesses are likely to be particularly risk-averse. Tax stimulus could even be counter-productive if it reduces the effectiveness of efforts to control the spread of coronavirus.
- **When designing tax policy measures, governments should consider their specific circumstances and constraints.** Policies being announced in high-income countries might not be effective elsewhere given differences in economic structures and tax systems. Some lower-income countries will face tighter constraints on their options, such as more limited fiscal space, larger informal sectors outside of the tax net and lower administrative capacity. These constraints will make it even more important to design well-targeted policies to maximise impacts and minimise costs. In many cases policy support outside the tax system might be more effective.
- **The most effective tax policy measures will be those targeted at specific issues.** Giving adversely affected businesses and households more time to pay taxes and targeted relief can reduce business failures and help people keep their heads above water. Reducing labour costs, for example through temporary exemptions from payroll taxes, can help limit long-term costs due to broken employer–employee relationships. Time-limited waivers of taxes on mobile money and money transfers can help wealthier individuals to support more vulnerable people in their families and communities. The costs of remote working and the risk that people ignore social distancing measures can be reduced by temporarily waiving

taxes on digital communications, such as mobile phone airtime and data taxes. Public spending and other measures are also likely to be needed given the potential scale of the crisis.

- **Tax administrative data can be used to prepare for coronavirus impacts, get an early snapshot of economic health and target policy support.** Trade data from customs duty systems can be used to identify potential shortfalls in essential goods and medical supplies, and dependence on specific trade partners. Taxes that are collected at frequent intervals, such as Value-Added Tax (VAT), withholding on salaries and customs duties could indicate declining economic activity before official statistics become available. Some lower-income countries have advantages due to the use of ‘fiscal devices’ and ‘electronic billing machines’ that collect sales data in real time. These data could be used to assess the effectiveness of social distancing measures, inform modelling of the spread of coronavirus and target additional health resources where they are most needed. Sharing anonymised data within government and with academics and research institutes can help diagnose problems earlier and inform targeted policy responses.

About this note

This paper was produced as part of the DFID funded Centre for Tax Analysis in Developing Countries (TaxDev) project. TaxDev aims to contribute to more effective tax policy-making in lower-middle-income countries (LMICs) through applied research and policy analysis, as well as a focus on improving the analytical capacity of partner governments.

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Tax officials should act now

The coronavirus pandemic is a public health crisis and global economic shock increasingly affecting low-income countries (LICs) and LMICs around the world. Economic activity and government revenues will fall due to reductions in international flows of goods, labour and capital. Domestic efforts to contain the spread of coronavirus through social distancing measures will further restrict economic activity and reduce revenues, with one-third of the global population under some form of lockdown at the time of writing (AFP, 2020).

Tax officials in LICs and LMICs should act now and not wait for further evidence that the virus is spreading widely and economic activity is declining. Revenue Authorities (RAs) and tax policy units (TPUs) in finance ministries can:

1. Assess the likely revenue impacts of coronavirus to support cash and debt management operations, seek external finance to plug gaps and inform policy responses.
2. Formulate targeted and time-limited tax measures to use alongside other fiscal support measures to help businesses and households.
3. Use tax administrative data to prepare for coronavirus impacts, get an early snapshot of economic impacts and target support measures.

International institutions and development partners should continue to support these efforts. African leaders are calling for a globally coordinated response and more financial support (Ahmed, 2020), and ODI research has argued that a package of \$100 billion for sub-Saharan Africa is warranted (te Velde, 2020). Many countries have advised citizens not to travel, and for those overseas to return home. Development partners should continue to provide technical assistance to LIC and LMIC governments now, when it is most needed to support responses to coronavirus, making use of remote working as much as possible.

Assessing revenue impacts

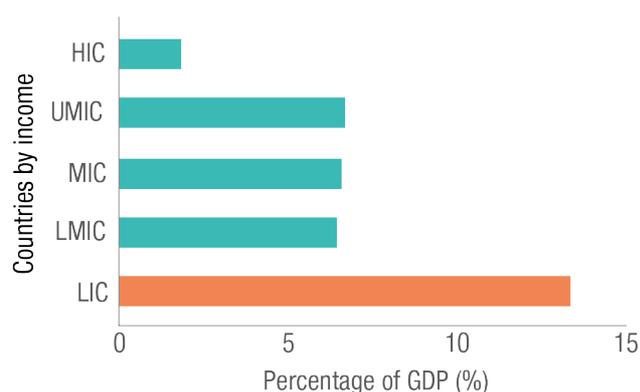
As the coronavirus pandemic evolves, many countries are likely to experience recessions, and most are likely to see their public finances deteriorate. The impact on public finances in LICs and LMICs may be particularly acute. Access to capital markets to fund deficits may become limited. External finance from international institutions and development partners can help plug financing gaps, but may become stretched as many countries around the world simultaneously seek assistance with coronavirus. Governments may need temporary central bank liquidity to finance deficits, but this might not be effective or possible in some countries

due to constitutional or legal barriers, likely exchange rate impacts, or because countries lack their own currency or have dual currency regimes.

While the impact on government revenues will vary depending on the structures of economies and tax systems, some LICs and LMICs may be particularly affected:

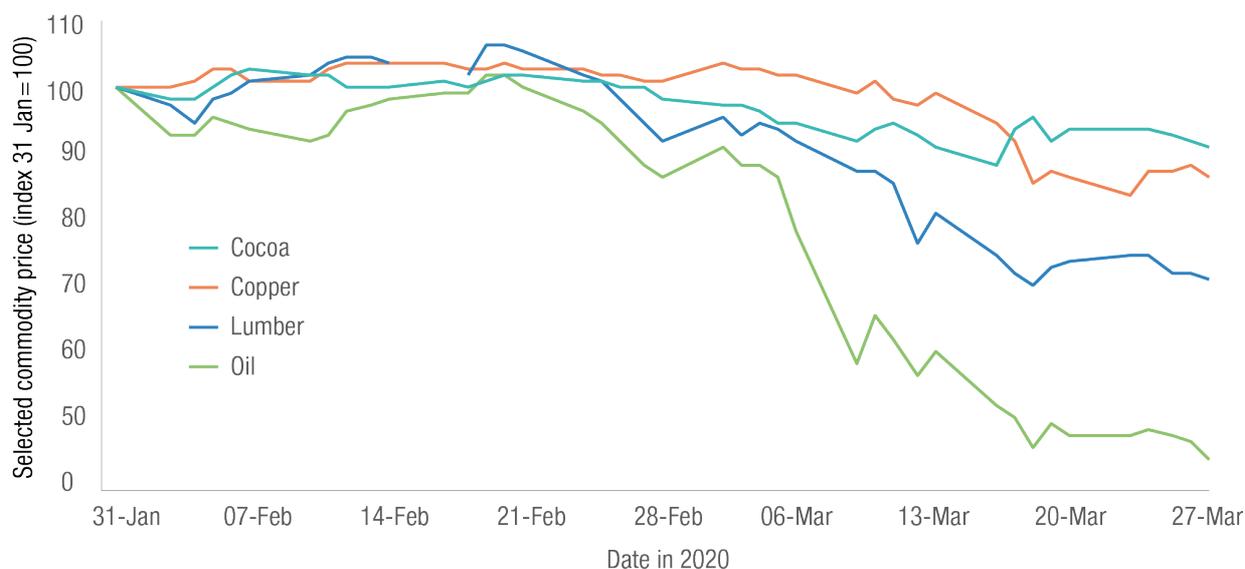
- **Higher reliance on international trade taxes.** Many LICs and LMICs collect a higher share of their revenues from taxes on international trade than other countries. For example, trade taxes accounted for an average 22.7% of tax revenues in sub-Saharan Africa, compared to just 0.33% in Organisation for Economic Cooperation and Development (OECD) countries over the past decade (ICTD/UNU-WIDER, 2019). Some commentators expect global trade volumes to drop more this year than in the global financial crisis (The Economist, 2020).
- **Restrictions on international travel.** At the time of writing, more than 100 countries had introduced international travel restrictions (Jones et al., 2020). Falling international travel will reduce aviation taxes (African airlines have seen plummeting demand due to coronavirus; Golubski and Madden, 2020), and will particularly affect the hospitality and tourism sectors. Large multinational companies – often strategically important to economies and revenues in LICs and LMICs – could see their operations affected as expatriate workers are recalled.
- **Greater reliance on natural resource revenues.** LICs are on average more reliant on revenues from oil and gas, minerals and metals and other raw materials (Figure 1). Some commodities have already seen sharp falls (Figure 2), particularly oil, and higher volatility and further price falls can be expected for many commodities. Some agricultural exports might however see higher demand and price increases.

Figure 1 National resource rents by income group (2008–2017 average)



Source: World Bank, total natural resources rents (% of GDP)

Figure 2 Selected commodity prices



Source: Data from Refinitiv accessed via Financial Times. Oil prices are Brent Crude Oil Front Month Futures from the Intercontinental Exchange. Copper prices are Copper High Grade Futures from CME Group. Lumber prices are Random Length Lumber Futures from CME Group. Cocoa prices are Cocoa Futures Front Month from the Intercontinental Exchange.

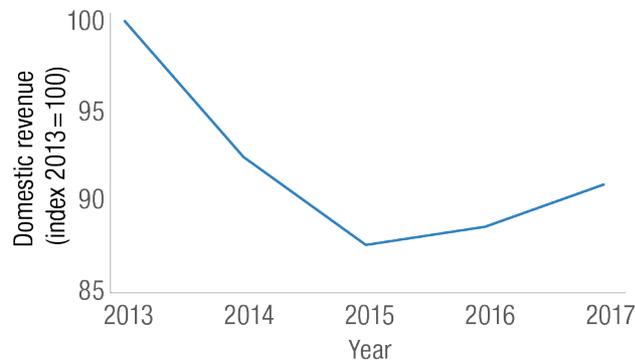
Social distancing measures. Most countries now have confirmed cases of coronavirus, and a growing number of LICs and LMICs are implementing social distancing measures to limit impacts on health systems (Burke, 2020). Businesses and workers in some sectors – such as professional services and the civil service – may be able to do large parts of their work from home. However, productivity is likely to be lower and working from home more challenging where internet connectivity is weak and electricity expensive and unreliable (Blimpo and Cosgrove-Davies, 2019). In addition, for many other sectors – including transport, trading, personal services, construction and manufacturing – there is no option to work from home as these jobs require personal interaction or specialist equipment and facilities. Strict social distancing measures will therefore lead to large falls in activity in these sectors, with knock-on effects for revenues as well as the viability of businesses and households (many of which have little if any savings). Countries that rely more on cash and in-person tax payments at tax offices may see large falls in tax compliance due to lockdowns.

Evidence from the Ebola outbreaks in Guinea, Liberia and Sierra Leone in 2014–2016 suggest that impacts on GDP and government revenues could be large (Hughes, 2020). While there are clear differences between Ebola and coronavirus in terms of health impacts, transmission and global reach, there are also some similarities that suggest Ebola may be a reasonable guide to economic and fiscal impacts in some LICs and LMICs. These include restrictions on international travel and expatriate workers being recalled, the significant use of domestic quarantine measures over many months, and a contemporaneous fall in commodity prices on key exports (notably iron ore during 2014).

Domestic revenues in Liberia were hit especially hard by Ebola and iron ore price falls, with a decline of around 12.4% from 2013 to 2015 and a relatively slow recovery (Figure 3). While the overall revenue impacts in Guinea and Sierra Leone were less dramatic, domestic revenues

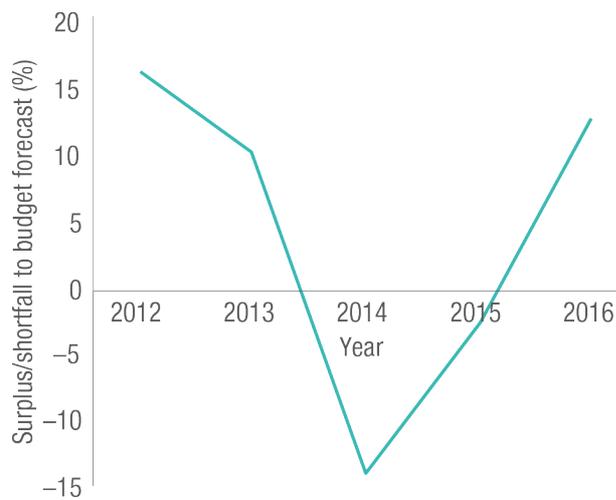
still under-performed significantly compared to budget forecasts. Sierra Leone saw a 14% shortfall in domestic revenues in 2014 compared to budget forecasts, following a 10% over-performance in 2013 (Figure 4).

Figure 3 Liberia domestic revenues (2013–2017)



Source: ICTD/UNU-WIDER (2019)

Figure 4 Sierra Leone domestic revenue performance (2012–2016)



Source: Ministry of Finance, Government of Sierra Leone

The coronavirus pandemic is evolving quickly and the impact on economies and public finances is highly uncertain. Even so, tax officials in LICs and LMICs should attempt to assess revenue impacts as soon as possible and continue to assess them frequently as the crisis unfolds. Updating short-term forecasts can help support cash and debt management operations and demonstrate to international institutions and development partners the scale of external financing needed. This is particularly important for countries that have less access to borrowing to fund government spending, and which are unable to fund through central bank liquidity. Understanding the health of public finances will support the overall policy response to coronavirus, including how best to mobilise additional funding for healthcare and targeted support to businesses and households. Some other spending in the short term may need to be

cut or delayed – updated revenue assessments can help governments make difficult decisions where needed.

Tax officials in LICs and LMICs can work first to understand the main channels through which coronavirus is likely to impact government revenues in their specific circumstances and attempt to quantify these as far as possible. Impacts of restrictions on foreign travel, reducing trade flows and falling commodity prices can all be considered where relevant. The expected economic and revenue impacts of domestic social-distancing measures can also be estimated and incorporated into short-term forecasts. Given the fluidity of coronavirus it might be appropriate to model different scenarios that can be used to inform economic planning under better- and worse-case scenarios.

Tax support not stimulus

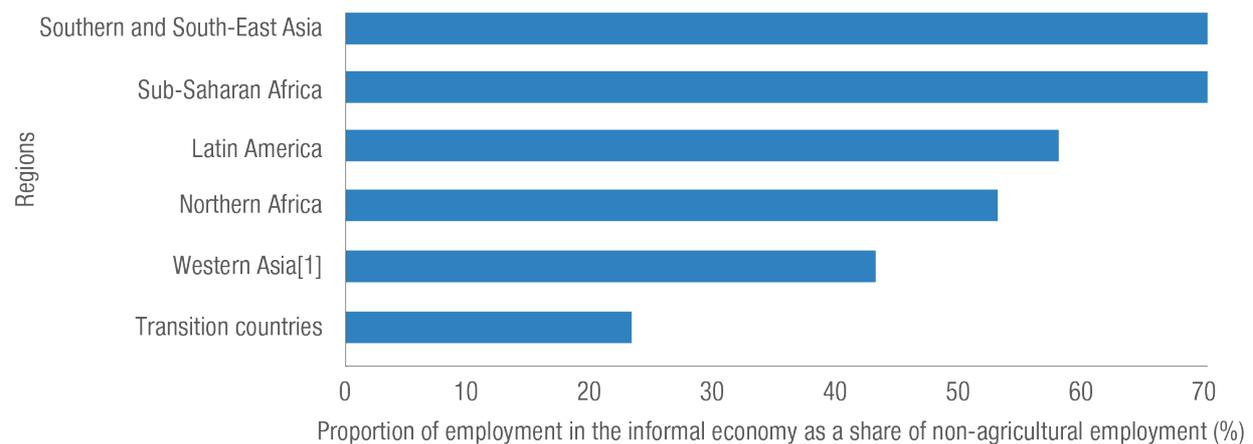
At this stage, the aim of tax policy and administrative measures should be to provide targeted support to the most affected businesses and individuals so that they can comply with social distancing measures and weather the current crisis (Gaspar and Mauro, 2020). A general stimulus to the economy through broad-based tax cuts is unlikely to be effective when social distancing measures prevent people from working and spending as normal, and businesses are likely to be particularly risk-averse. Broad-based tax cuts would also risk losing valuable revenues needed to fund healthcare and support vulnerable households to survive the economic impact of coronavirus. Stimulus could even be counter-productive if it reduces the effectiveness of efforts to control the spread of coronavirus.

The OECD has highlighted a range of tax policy and tax administration measures that countries could consider for supporting businesses and households (Saint-Amans, 2020). The IMF is also recommending fiscal policies to protect people during the outbreak (Gaspar and Mauro, 2020). Some policy options, including those being announced in high-income countries (HICs), might not be effective given differences in economic structures and tax systems. There may also be tighter constraints on options in some LICs and LMICs, such as:

- **Limited fiscal space.** LICs and LMICs often have lower domestic resources. For example, the average tax to GDP ratio in sub-Saharan Africa is 16%, compared to 35% in OECD countries (ICTD/UNU-WIDER, 2020). Access to capital markets for deficit-funded spending is often limited and might freeze up during a global crisis – investors have already removed \$83 billion from emerging markets since the beginning of the crisis, the largest capital outflow ever recorded (Georgieva, 2020). External finance from international institutions and development partners can help plug financing gaps but may become stretched as many countries around the world simultaneously seek assistance due to coronavirus (IMF, 2020). Governments may need temporary central bank liquidity to finance deficits, but this might not be possible in some countries.
- **Large informal sectors outside of the tax net.** A high proportion of workers in lower-income countries and emerging markets work in the informal sector (Stuart et al., 2018; Figure 5). Measures that reduce or defer tax payments for businesses and individuals will only benefit those that pay tax in the first place. Many of the poorest people in the poorest countries work and spend in the informal sector, where the channels for tax policy measures are less clear. Other policy instruments might be needed, especially as businesses and workers in the informal sector may be more vulnerable to the economic shock from

coronavirus. This suggests a greater role for social assistance programmes than in developed countries – although their scope can also be limited, with only 17.8% of the population in Africa covered by at least one form of social protection, compared to 45.2% globally (ILO, 2017). Linking spending support to tax registration might help to expand the tax base in the future provided it doesn't prevent support getting to those who need it most.

Figure 5 Proportion of employment in the informal economy as a share of non-agricultural employment (2005–2010)



Note: [1] Figures for Western Asia are for 2000–2004

Source: Stuart et al. (2018)

- **Administrative capacity constraints.** All finance ministries and revenue authorities have finite resources. It is likely to be more difficult to design and implement more complicated tax measures when administrative capacities are constrained. There is a trade-off between simple, broad-based measures that could be expensive and ineffective, and more complicated, targeted measures that are likely to be cheaper and more effective, but harder to administer. This will be difficult to navigate in many countries.

Those countries that are most constrained in their options will need to be particularly careful to ensure they choose policies that maximise impacts and minimise costs. At some stage, the focus may have to shift from support to stimulus as governments seek to regrow their economies, and eventually to fiscal consolidation once the economy has recovered to restore public finances (Table 1).

Table 1 Suggested fiscal policy responses to coronavirus

Response	Example tax policies	Why	When
Support	Giving businesses and individuals more time to pay taxes	Help businesses and households to survive	Immediately
Stimulus (if required)	Temporary reductions to broad-based taxes	Boost demand in the economy to support economic recovery	After social distancing measures have been permanently lifted
Consolidation	Revenue-raising measures, ideally by broadening tax bases, or else by rate increases	Shore up the public finances	After economic recovery has been secured

Some countries may also need to consider pre-announcing fiscal consolidation measures that can be implemented after recovery. This can help secure access to external financing mechanisms and help keep borrowing costs down by maintaining market confidence. Credible tax-raising measures that can be implemented in future to reduce structural deficits may be needed provided implementation is not proposed too early, threatening recovery. In some cases, pre-announcing future tax increases can provide additional stimulus in the short term. For example, a pre-announced VAT increase can encourage people to bring forward purchases to avoid the higher future rate (Crossley et al., 2009).

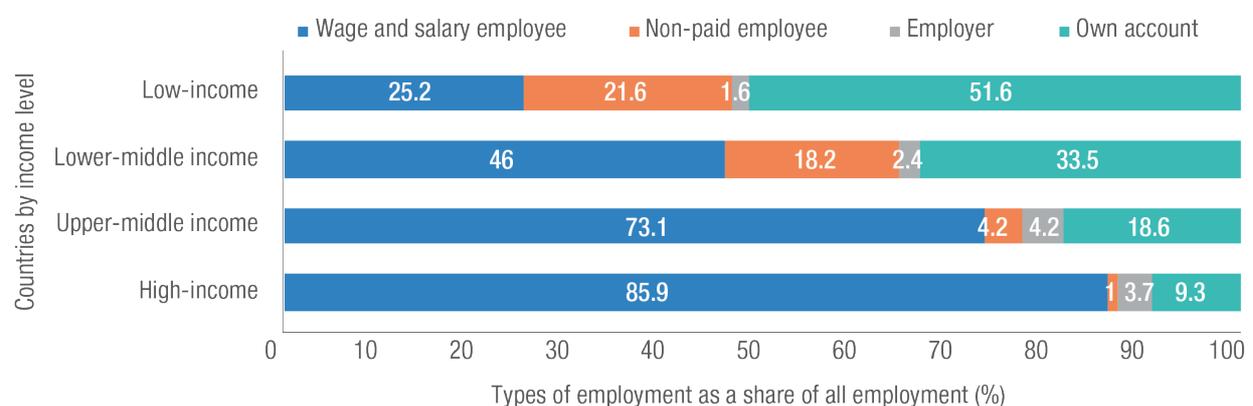
Principles for tax policy responses

Each country's precise circumstances and constraints will differ. There is no one-size-fits-all package of policy measures. However, some broad principles could be helpful in guiding the selection of policies that appear better-suited to the issue at hand, and those that are less suited and should generally be avoided.

1. **General reductions in corporate and personal income tax rates do not seem appropriate for the current crisis.** This is because they provide the largest benefit to businesses still making profits and individuals with significant income. Only if other more targeted approaches are not feasible, or if individuals benefiting from such tax cuts share the gains with family and friends harder hit, but who cannot be directly reached by the government, can such an approach be considered now.
2. **Measures to bolster cash flow of targeted businesses and households may be more cost-effective.** Some groups will be more adversely affected by the economic consequences of coronavirus, such as the hospitality, leisure and tourism sectors, retailers and importers/exporters of non-essential products, and sectors with low profit rates, high fixed costs and high debt levels. Temporary measures to support their cash flows can reduce the need to sell off assets and the risk of business failure. Potential tax measures include:
 - a. Extensions of tax deadlines and deferral of tax payments
 - b. Expediting of VAT refunds

- c. Reductions in VAT and other withholding taxes
 - d. Reductions in turnover-based tax rates, which are likely to represent a higher share of profits when turnover is depressed
 - e. Updating of advanced tax payment schedules to reflect likely reductions in taxpayers' financial tax liabilities
 - f. Increases in the generosity of loss carry-forward provisions, including the possibility of allowing businesses to realise losses immediately as a refund, rather than a deduction from future tax liabilities
3. **Measures that reduce the cost of labour to businesses so that they can retain more staff.** These could be very important both to support workers' incomes and employment now, and to prevent a temporary shock becoming a longer-term one due to the breaking of employer–employee relationships. These measures could include temporary exemptions from payroll-related taxes and employers' social security contributions for the most adversely affected sectors. These parts of the tax system could also be used to provide temporary wage subsidies conditional on employers retaining their staff, providing further support to businesses and formal sector workers' incomes. LICs and LMICs have lower proportions of workers in wage and salary employment (Figure 6), and it might be particularly important to protect formal employment where possible to support future economic growth and the revenue base. However, this also shows the limitations of support through personal income tax for many individuals in LICs and LMICs.

Figure 6 Types of employment by income level

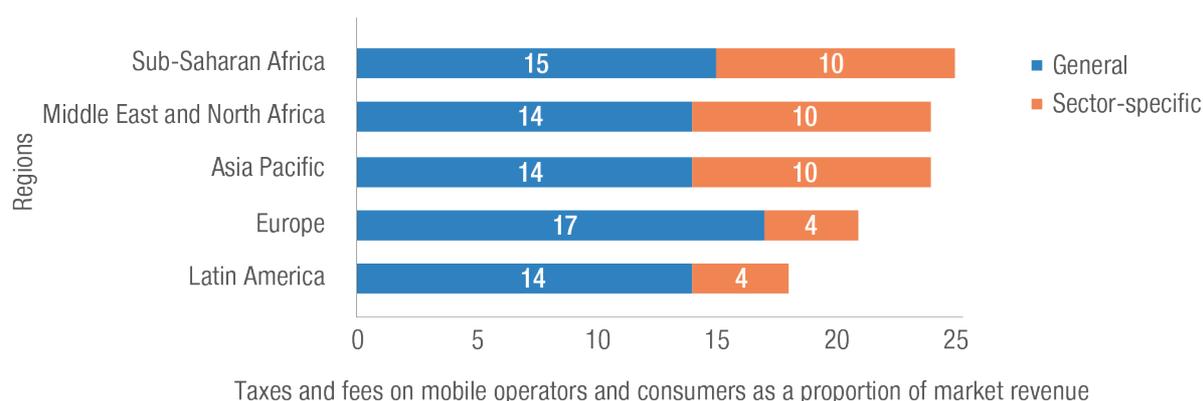


Source: Stuart et al. (2018)

4. **Temporarily waiving taxes that act as barriers to the flow of money and information.** Taxes on mobile money and money transfer services can act as a barrier to cash transfers and remittances between households. Temporarily waiving these could enable households in the informal sector to continue to support each other through transfers, and ensure that people don't revert to sharing paper money, increasing person-to-person contact. Similarly, temporarily waiving taxes on digital

communications, such as mobile phone airtime and data taxes, could reduce the costs of remote working and support social distancing efforts. Taxes and fees on mobile operators and consumers are higher on average in sub-Saharan Africa than other regions (Figure 7), but operators are often among the largest domestic companies and these taxes and fees can be an important part of the revenue base. Policy-makers will need to design any temporary tax cuts or waivers carefully, weighing up revenue implications and the likelihood that such cuts are passed on to consumers.

Figure 7 Taxes and fees on mobile operators and consumers as a proportion of market revenues (2017)



Source: Pedros and Sivakumaran (2019)

5. **Deferring any planned revenue-raising measures unless vital to cope with the costs of coronavirus.** Many governments are likely to have already announced tax increases that are due to be implemented in the coming months. These could be reviewed and deferred unless necessary to finance spending or temporary targeted tax cuts to provide support through the pandemic. Any major reforms that could cause disruption and compliance burdens at this difficult time could also be delayed until after economies recover.
6. **Support via local government and the social protection system.** These may be more appropriate than tax measures, especially for those in the informal sector. Many businesses and individuals have no interaction with the formal tax system so cannot be directly supported via tax abatements, reductions or grants administered based on central government tax records. However, they may interact with local government and the social protection system.
 - a. The provision of additional ring-fenced funding for local government may allow them to offer rebates or support informal businesses and traders that have registered or paid licence fees or taxes at a local level. Funding could also be used to temporarily reduce or exempt particularly affected groups from local property taxes.
 - b. Increases in the generosity, expansions in the coverage and reductions in the conditionality of social protection systems are likely to be better able to reach

the most vulnerable individuals than tax policy measures. Where possible, payment by electronic means would be preferable to limit the need for physical interaction.

Governments will need to think carefully about which policies to prioritise given the limited resources available to them, and the need to bolster spending on health systems and food security. Measures may need to be revised on several occasions as the health and economic situation develops.

Using tax data

Economic data lag behind events in the real world at the best of times. At the current time, with high uncertainty and countries taking steps that a month ago would have been unthinkable, it is incredibly difficult to know what is happening in the economy in real time. Relying on official statistics for policy-making doesn't work because, by the time they become available, events have moved on dramatically. In these circumstances real-time data can be used to get early snapshots of the economic situation (Burn-Murdoch et al., 2020).

Tax administrations often have access to data through the day-to-day operation of the tax system that can be used to understand the state of the economy and inform policy ahead of official statistics. The extent to which tax data can be used will vary from country to country and across tax instruments. Some LICs and LMICs may have advantages over other countries if they already make greater use of digital platforms for tax administration. This includes 'fiscal devices' or 'electronic billing machines' that collect real-time sales data for VAT administration in countries such as Ethiopia, Kenya and Rwanda. More generally, taxes that are collected at frequent intervals, such as VAT, withholding on salaries and customs duties are likely to be more useful than taxes assessed and paid less frequently, such as self-assessed corporate and personal income tax.

Potential uses of tax administrative data include:

- **Securing supplies of essentials.** Falls in imports of specific goods could be used to anticipate future shortages in essentials such as food and medical supplies. Analysis of trade in essential goods by partner countries could be used to identify dependence on specific bilateral trade flows and enable governments to seek alternative sources to diversify trade and reduce risks of shortages.
- **Dealing with health impacts.** Using tax data to assess falls in economic activity across the economy and in different geographical regions could help identify whether social distancing policies are having the intended effect. This information can be fed back into models estimating the spread of the outbreak and likely demand on healthcare, informing wider efforts to suppress transmission and get increased healthcare supplies to areas with the greatest need.
- **Getting a snapshot of the economic situation.** Data on VAT payments, customs duties and withholding on salaries can be used to get an early indication of impacts on consumption, international trade and labour markets respectively. Comparing weekly or monthly figures this year with the equivalent last year can help show how quickly and how far economic activity is declining.

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- **Targeting economic support measures.** Drilling down into the data further can help governments to target economic policy responses by identifying which specific sectors and geographical areas are worst affected.
 - **Preparing for economic recovery.** As well as tracking the downturn, sales data from fiscal devices can also identify early signs of recovery. In addition, these data represent the network of trading relationships in the economy, and can thus help identify systematically important firms and sectors, and potential bottlenecks to recovery.

Sharing tax administrative data that have been appropriately anonymised to protect taxpayer confidentiality within government, and with academics and research institutes, can enable others to undertake analysis and inform policy. RAs could make use of existing data-sharing protocols and agreements – or introduce new ones – to facilitate data sharing. This could be done quickly, before social distancing measures reduce person-to-person contact and make data-sharing efforts even more difficult.

Concluding thoughts

With the public health and economic impacts of the coronavirus pandemic evolving rapidly, tax officials need to be ready to update their forecasts and policy responses as their country's situation evolves. Bolstering processes that facilitate this – such as existing forecasting and appraisal systems – will therefore be useful.

It also goes without saying that effective communication with ministers and parliaments will also be vital. They will be under pressure to show they are 'doing something', including responding to calls for help and support from businesses and citizens. Pressure to be seen to be helping as many people as possible may make the broad-based tax policy measures that we have argued do not make sense at this stage of the crisis actually seem politically attractive. Timely analysis of the potential revenue effects of the coronavirus situation, as well as a range of more targeted temporary measures, could help maximise the benefits and minimise the costs of tax policy changes, and help ensure that health systems have the funding they will need to tackle coronavirus too.

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