



BUDGET ADVOCACY NETWORK

Terms of Reference (ToR) to Conduct a Study on the Current Macro Economic Policies and Tax Regime/Laws, and their Implications for Women's Inclusion into the Macroeconomic Space and Business Opportunities in Sierra Leone.

1. INTRODUCTION

Budget Advocacy Network (BAN) and Christian Aid Sierra Leone are implementing a project titled: **“Fostering Gender Just Recoveries in Sierra Leone,”** which is funded by the William and Flora Hewlett Foundation. This project seeks to contribute to Christian Aids’ long-term economic justice vision in which economies are transformed at the local, national, regional, and global levels to serve and be shaped by the voices of marginalised communities. The overall aim is to build a new social contract that fulfills human rights, value care, are sustainable, and heal the earth, in ways that are rooted in restorative justice.

Over the years, the government of Sierra Leone has made significant progress in promulgating laws and policies that are geared toward improving the macroeconomic space and gender empowerment for greater inclusion. Recent among them include the Gender Equality and Women’s Empowerment Policy (2021) and the GEWE Act, 2023. Before this recent development, the 3 Gender Acts enacted in 2007 i.e., the Domestic Violence Act, the Devolution of Estates Act, and the Registration of Customary Marriage and Divorce Act, were the ice breaker in terms of gender empowerment in Sierra Leone, but these documents failed to capture women’s economic empowerment issues, which has now been captured in the GEWE Act, 2023. Adding to the fact that the government also did honor the Convention on the Elimination of All Forms of Discrimination against Women, made a clear statement towards gender empowerment. These Acts and policies ensure more consensual marriage practices, allowing female inheritance of property, a minimum quota for women in elected positions, and more. While these are major steps forward, women’s rights in Sierra Leone still do not have protection in the country’s constitution and need amending.

For instance –discrimination against women in our society is a major gap that the Act does not cover. Even now, some landlords discriminate against women and won’t rent property to them.

The legal system has separate rules for sureties who are women. To make up for decades of prejudice and create the capability required to fill the numerous jobs for women, affirmative action must be used when awarding scholarships, awards, and bursaries to students. The Government is not required to allot sufficient funds for women's empowerment. The removal of discrimination based on marital status, access to healthcare, and reproductive health are other areas that should have been covered in the GEWE Act, of 2023.

The macroeconomic impact in our society is said to adversely affect women more than men. The Sierra Leone socio-economic space is characterized by a large agrarian sector, which accounts for about 80-85% of the rural employment and at least 75% of the total population. Most of the people in this sector are self-employed and unpaid family workers which constitute the macro of the female population compared to the male. (Bank of Sierra Leone Newsletter July-August, 2012). According to the National Micro-Finance Policy, 2003, 70% of the urban labour workforce, which results from the labour surplus generated in the cities, is constituted by the urban informal sector of which women account for 65%. By way of description, the key features of the informal sector include the dominance of self-employed individuals, mostly women (such as petty traders, street vendors, tailors, etc.). The sector largely relies on labour services provided by owners and families and occasionally on paid labour without formal employment contracts.

On the other hand, tax regimes and policies can either promote or hinder women's economic participation and women's business opportunities. Women in Sierra Leone face challenges such as limited access to finance, limited access to markets, and cultural barriers. Tax laws can either exacerbate these challenges or help overcome them.

Taxation policies can also impact women's ability to participate in the formal sector. In Sierra Leone, women are overrepresented in the informal sector where they may have limited access to social protection and labour rights. Properly designed tax policies that encourage women to move into the formal economy can help address these gaps and promote women's economic empowerment.

Therefore, studying and analysing tax laws in Sierra Leone and their impact on women in business is crucial in identifying policies that can create an enabling environment for women's empowerment and economic participation.

Closing gender disparities at work and empowering women in the economy are crucial components of the 2030 agenda for Sustainable Development Goals, which are the pillars of the SDGs.

Against this backdrop, Budget Advocacy Network is seeking the services of a suitably qualified Sierra Leonean in the field of Law, Economics, or related fields to undertake a research assignment that will identify the gendered implications of current macroeconomic policies, tax regime/laws and how they can be improved to promote women's economic empowerment and business opportunities.

1.2 SCOPE

The role will be required to conduct the study in Freetown within 4 weeks, commencing the date of signing the contract. This role will generate evidence of the gender disparity for women's inclusion into the

macroeconomic space; the legal framework around taxation and its implications on business opportunities in Sierra Leone, and determine how these can be improved to promote women's economic empowerment.

1.3 Aim and objective of the research

This research aims to examine the extent to which the macroeconomic policies have impacted the level of women's inclusion in the macroeconomic space of Sierra Leone so that there can be increased awareness among citizens about the need to support women's economic empowerment and inclusion in the macroeconomic space. It also aims at providing a comprehensive **analysis of the tax regime/ laws in Sierra Leone and how they impact women's business opportunities**. Specifically, the analysis should:

- Identify the specific tax laws and policies that negatively affect women in business;
- Explore the reasons behind these gender disparities in tax laws and assess their prevalence across different sectors;
- Assess the impact of these gender biases on women's business activities, including their ability to access finance, grow their businesses, and contribute to the country's economic development;
- Make policy recommendations to improve the gender sensitivity of tax laws to promote women's business in Sierra Leone.
- Identify the broader macroeconomic policies that are affecting women's economic empowerment both negatively and positively.
- Identify the barriers that are limiting women's inclusion in the macroeconomic space
- Identify possible macroeconomic policies that will provide opportunities for women's empowerment.

The analysis should be conducted in line with the principles of good governance, transparency, and accountability, and should consider the opinions and perspectives of women in business.

1.4 Methodology

The consultant will provide a detailed sampling strategy that will be used for selecting respondents, stakeholders, and or communities, including sample size calculation. The consultant will submit an inception report including a work plan based on their review of the ToR and outlining their proposed methodology for the study. A sampling strategy must be developed to ensure a 95% confidence interval level with a 5% margin of error.

The Christian Aid and BAN team will review and decide whether to approve the sampling strategy or if any further modifications or changes are needed. Triangulation of information gathered during the quantitative and qualitative data collection is crucial in this study, with reflection on how the findings relate to the secondary documentation.

The Methodology Should Include:

1. Secondary documentation/desk review: The consultant will identify secondary data for review for this assessment (policies, strategies, and previous similar research(es)).

2. **Primary Data Collection:** Following the desk review, the consultant will design the research tools and collect primary data as applicable. The study should employ both qualitative (FGDs & KIIs) and quantitative (digital tools only) approaches.
3. **In-depth interviews:** Qualitative data will be as important as quantitative data as this helps provide the ‘story’ behind the quantitative data. Focus group discussions (FGD) and key informant interviews (KII) must be conducted. Best practices of holding interviews and focus group discussions with target respondents should be exercised.
4. **Disaggregation of data:** All data, qualitative and quantitative collected through this exercise must be disaggregated by sex, age, location, and disability status.

1.4.1 Data Management:

Ensuring data quality and management is a primary responsibility of the consultant ranging from data collection, storage, and disposal. We require a participatory approach where the consultant engages relevant key stakeholders.

As part of the data cleaning process, consistency and validity checks are required and frequency runs on all variables to check for any existing inconsistencies and outliers. All the necessary data corrections must be done accordingly, and data analysis done following an analysis plan. Data analysis basically will involve univariate and bivariate analysis of selected variables of interest with graphs and tables.

1.5 Ethics and Safeguarding:

Christian Aid and Budget Advocacy Network are committed to complying with privacy and data protection laws including the Data Protection Act 2018 (DPA) and the General Data Protection Regulation (GDPR). Christian Aid’s Data Protection Policy sets out the principles that Christian Aid applies when handling individual personal information. Any consultant offered a contract with Christian Aid is expected to be GDPR compliant when handling individuals’ personal information as well. Ethical data collection including confidentiality, consent, thinking about gender and power relations (who is collecting data from whom), respectful work, health, and safety/security is a requirement.

In addition, Christian Aid has a Safeguarding Framework that includes a Safeguarding and Accountability policy, a Staff Code of Conduct, and a Child Protection Policy which has been developed to ensure the maximum protection of programme participants and to clarify the responsibilities of CA staff, visitors to the programme and partner organization, and the standards of behaviour expected of them. We have the responsibility to ensure that any persons hired, used, or consulted during the process are made familiar with the policies and commit to abide by them during the execution of this work. Consultants and teams (including enumerators) offered a contract with Christian Aid will be expected to sign the Safeguarding and Child Protection Policies as an appendix to their contract. By doing so, consultants acknowledge that they have understood the contents of policies and agree to conduct themselves by the provisions of these documents.

1.6 Quality Assurance:

The consultant is responsible to ensure data validity, consistency, and accuracy and to submit reports written in good Standard English. If these standards are not met, the consultant will, at his/her own expense, make the necessary amendments to bring the reports to the required standards.

1.7 The consultant should possess the following qualities:

- Ability to apply strong ethical standards in engaging with stakeholders' sensitive information.
- Demonstrated experience in conducting both quantitative and qualitative data gathering, documentation, and analysis
- Strong analytical skills and ability to present findings, draw practical conclusions, and prepare well-written reports promptly.
- An ability to engage diverse groups of women and youths.

1.3 Specific Tasks for the Consultant

The consultant will conduct the following tasks:

- Participate in online meetings related to this research when required.
- Produce a detailed inception report
- Submit the final inception report
- Conduct training for enumerators inclusive of pre-testing of tools
- Supervise the field data collection process (including on weekends)
- Conduct data cleaning, analysis, and sharing of the first draft report
- Take on board draft report feedback
- Submit a second draft report addressing comments on the first draft
- Address comments and share final baseline reports (i.e. full report, summary report, raw data, and PowerPoint presentation of the summary report)
- Undertake a stakeholder analysis to understand the perspectives of key stakeholders on the impact of macroeconomic policies on women's economic empowerment.
- Identify barriers to women's economic inclusion in the macroeconomic space in Sierra Leone.
- Conduct a comparative analysis of policies and practices in other countries that promote women's inclusion in the macroeconomic space.
- Develop recommendations for policy improvements that promote women's economic empowerment in Sierra Leone.
- Identify the gender biases in tax laws and policies that negatively impact women's business opportunities, including areas such as registration, compliance, tax rates, exemptions, and penalties.
- Assess the impact of gender-biased tax laws on women entrepreneurs, in particular their impact on access to finance, market opportunities, business growth, and competitiveness.
- Investigate the best practices and successful strategies in other countries to promote gender-sensitive tax policies that foster women's entrepreneurship.
- Proffer policy recommendations for relevant stakeholders to promote the gender sensitivity of tax laws and policies in Sierra Leone.

1.5 Timeline and Deliverables

The research is expected to last for t1 month starting from the date of signing the contract. The expected deliverables for this assignment include the following:

- Inception report
- Draft report
- Final report
- Policy Brief
- PowerPoint presentation of the summarized report

1.6 Qualification and Experience of the Consultant

The successful candidate for this research should have;

- A minimum of a master's degree in economics, development study, social science, or a related field.
- A minimum of 5 years of experience in conducting economic analysis and policy research, gender, and tax laws/policies.
- Demonstrated experience in gender-responsive economic analysis and gender mainstreaming.
- Knowledge of macroeconomic policies, tax laws/regimes, and practices in Sierra Leone and the economic context in the region.
- Demonstrated ability to work independently and meet deadlines.
- Very good written and communication skills, with examples of published works.
- Experience in conducting similar assignments, either in Sierra Leone or elsewhere.

APPLICATION PROCESS

Interested persons should send in their Expression of Interest (EOI) to info@ban-sl.org no later than 19th, May 2023. Please include your CV and copies of your certificate.

PLEASE NOTE THAT NO PAPER APPLICATION WILL BE ACCEPTED.

Only shortlisted candidates will be contacted. Women are strongly advised to apply.