Revenue Mobilisation in Low-Income Countries Training Course

Professional Development Training Course Outline

Category	Taxation and Revenue	**Duration**	10 Days
Base Fee	$3,000 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Revenue mobilisation plays a crucial role in supporting sustainable development, economic resilience, and improved social service delivery in low-income countries. Many governments face challenges such as narrow tax bases, high informality, limited administrative capacity, weak enforcement systems, and heavy reliance on external financing. Revenue Mobilisation in Low-Income Countries Training Course equips participants with comprehensive frameworks, skills, and policy instruments for enhancing domestic revenue mobilisation (DRM) while maintaining equity, efficiency, and taxpayer confidence. The programme integrates global best practices, institutional reform approaches, and modern revenue administration tools necessary for transforming tax systems into sustainable engines of national development.

Participants will explore practical approaches for broadening the tax base, improving compliance, strengthening fiscal governance, modernising tax administration, leveraging digital transformation, and implementing progressive policy reforms aligned with economic realities. Emphasis is placed on identifying country-specific constraints, designing feasible solutions, fostering stakeholder cooperation, and ensuring balanced revenue strategies that promote growth, fairness, and long-term fiscal sustainability.

Programme Curriculum

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Objectives:

1. Understand key principles of domestic revenue mobilisation.
2. Analyse revenue challenges facing low-income countries.
3. Explore taxation policy options for broadening the tax base.
4. Strengthen institutional capacity and administrative efficiency.
5. Apply progressive and equitable tax policy design.
6. Integrate digital transformation for revenue systems.
7. Improve taxpayer compliance and service delivery.
8. Examine strategies for managing informal sector taxation.
9. Apply risk-based enforcement and audit frameworks.
10. Enhance inter-agency, regional, and international cooperation.
11. Evaluate public financial management linkages.
12. Review global best practices and comparative models.
13. Develop national revenue mobilisation action plans.

Organizational Benefits:

- Enhanced revenue generation and fiscal resilience
- Strengthened institutional and administrative systems
- Reduced tax leakage, evasion, and avoidance
- Improved service delivery and taxpayer trust
- Efficient use of data and digital tax systems
- Increased compliance and voluntary willingness to pay
- Better policy design and implementation capacity
- Improved alignment with development priorities
- Reduced dependency on external borrowing
- Enhanced transparency and governance credibility

Target Audience:

- Tax authority officials and policy makers
- Revenue administration managers
- Public financial management officers
- Fiscal planners and economic analysts
- Ministry of finance officials
- International development practitioners
- Advisors, consultants, and researchers
- Digital tax transformation specialists

Course Duration: 10 days

Modules

Module 1: Introduction to Domestic Revenue Mobilisation

- Concepts, scope, and global frameworks
- Importance for fiscal sustainability
- Economic and social development linkages
- Revenue mobilisation opportunities and constraints
- Overview of international benchmarks
- Case study: African DRM baseline assessment

Module 2: Revenue Structures in Low-Income Economies

- Tax-to-GDP ratios and revenue composition
- Constraints of narrow tax bases
- Domestic vs external revenue reliance
- Sectoral revenue potential mapping
- Macroeconomic implications
- Case study: Revenue structure comparison across regions

Module 3: Tax Policy Reform Strategies

- Key features of effective tax policies
- Progressive vs regressive tax systems
- Policy design trade-offs and prioritisation
- Elastic and stable revenue sources
- Impact on business and investment
- Case study: Policy reform decisions in a LIC

Module 4: Broadening the Tax Base

- Measures for reducing exemptions
- Strategies for capturing emerging sectors
- Property, environmental, and digital taxes
- Resource sector revenue frameworks
- Incentive reform challenges
- Case study: Successful tax base expansion initiative

Module 5: Informal Sector Revenue Mobilisation

- Informal economy mapping tools
- Simplified and presumptive tax regimes
- Behavioural compliance models
- Incentive-based formalisation strategies
- Cooperative taxpayer engagement
- Case study: Urban market tax compliance reform

Module 6: Enhancing Taxpayer Compliance

- Tax morale and perception drivers
- Voluntary compliance mechanisms
- Service-oriented administration

- Communication and education programmes
- Behavioural science applications
- Case study: National taxpayer service campaign

Module 7: Digitalisation and Modern Tax Systems

- ICT adoption frameworks for tax systems
- Mobile-enabled tax services
- e-Registration, e-Invoices, and e-Filings
- Data analytics for compliance
- Cybersecurity and system reliability
- Case study: Mobile tax compliance platform

Module 8: Revenue Administration & Governance Reform

- Organisational restructuring models
- Integrity, ethics, and anti-corruption controls
- HR capacity building and incentives
- Accountability and transparency frameworks
- Shared leadership and teamwork
- Case study: Revenue authority restructuring

Module 9: Audit, Enforcement & Risk-Based Compliance

- Risk profiling and data use
- Targeted audit strategies
- Anti-fraud and evasion controls
- Legal frameworks for enforcement
- Alternative dispute resolution
- Case study: Risk-based audit implementation

Module 10: Customs Revenue & Trade Facilitation

- Tariffs, valuation, and classification
- Smuggling, under-valuation, and transit fraud
- Border automation and security
- Preferential trade agreements
- Integrating customs with tax systems
- Case study: Customs reform enhancing revenue

Module 11: Intergovernmental Fiscal Coordination

- Decentralised revenue systems
- Sub-national government roles and mandates
- Shared revenue formula and transfers
- Accountability of local authorities
- Community-level tax engagement
- Case study: Local revenue improvement initiative

Module 12: International Tax Cooperation & Treaties

- Double taxation agreements (DTAs)

- OECD frameworks, BEPS, and global minimum tax
- Exchange of information initiatives
- Illicit financial flows countermeasures
- Regional collaboration models
- Case study: Treaty negotiation outcomes

Module 13: Public Financial Management Integration

- Budget planning and accountability
- Expenditure transparency and value creation
- Fiscal rule alignment with revenue design
- Citizen engagement and delivery impact
- Fiscal risk assessment and reporting
- Case study: DRM linked to budget reforms

Module 14: Monitoring, Evaluation & Performance Metrics

- DRM performance indicators and KPIs
- Revenue forecasting methods
- Independent oversight and audit frameworks
- Adaptive learning mechanisms
- Reporting and transparency tools
- Case study: Annual revenue performance review

Module 15: Strategy Development & Action Planning

- Step-by-step DRM reform planning
- Stakeholder negotiation approaches
- Phased implementation models
- Risk mitigation and sustainability
- Institutional ownership and change management
- Case study: National DRM strategy blueprint

Training Methodology:

- Instructor-led interactive lectures
- Group discussions and team assignments
- Real-world policy analysis and simulations
- Practical case study evaluations
- Action planning and problem-solving workshops
- Expert consultation and peer-learning forums

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
23 Nov 2026	04 Dec 2026	Online	$2,000
23 Nov 2026	04 Dec 2026	Physical	$3,000
23 Nov 2026	04 Dec 2026	Physical	$6,000
23 Nov 2026	04 Dec 2026	Physical	$6,000
23 Nov 2026	04 Dec 2026	Physical	$12,000
23 Nov 2026	04 Dec 2026	Physical	$9,000
23 Nov 2026	04 Dec 2026	Physical	$12,000
23 Nov 2026	04 Dec 2026	Physical	$12,000

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