

POLICY BRIEF 1



FAITH IN THE PUBLIC PURSE: TRANSFORMING TAXATION AS JUSTICE IN PUBLIC IN THE MANO RIVER BASIN



Faith and Justice Network

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POLICY BRIEF 3

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EXECUTIVE SUMMARY

Public finance is not merely a technical game of the hedge-fund, it is theogony and moral game. Taxation makes the difference between public hospitals having medicine, good teachers in schools and roads to the farmers. The fiscal indicators in the Mano River Basin (MRB) which consists of Liberia, Sierra Leone, Guinea and Cote d Ivoire reveal moderate revenue mobilization and continued problems on trust and governance.

IMF (2025) records the Liberian tax-to-GDP ratio at 13.4, which is expected to grow to 14.3 in 2025 owing to increased recovery efforts. In Sierra Leone, the domestic revenue, when compared with the GDP, was approximately 13 percent in 2023, after fiscal consolidation (AfDB, 2024). Cote d Ivoire has shown significant improvement with the tax revenue increasing by 12 percent of the GDP in 2019 to 14 percent in 2024 (World Bank, 2025). Guinea is very susceptible to the changes in commodities (IMF, 2024).

However, the fiscal legitimacy is not solely concerning the numbers, it is based on the trust of the population. The scores of the Corruption Perceptions Index 2024/2025 in MRB countries are low: Liberia (27/100), Sierra Leone (33/100), Guinea (28/100) and Cote d'Ivoire (45/100), but there is a significant improvement in the last one (Transparency International, 2025).

In this policy brief, it is justified that a faith-based fiscal change is

needed, which is a mix of biblical, African communal, and current fiscal change. The ZacTax Model, which is based on the tale of Zacchaeus (Luke 19:1-10) provides a moral code of how just taxation, transparency, and civic duty should be. Faith communities, with its credibility and reach, can uniquely be placed between citizens and the state in terms of equitable and transparent public purse.

RATIONALE AND INTRODUCTION

The Mano River Basin (MRB) is blessed with numerous minerals, arable land, forests and human resources. But governments cannot afford basic services. This collapse is not administrative in nature exactly, this is a moral stewardship crisis. The nature of taxation has become a source of resentment instead of civic solidarity because of weak revenue bases, small tax nets, and low levels of trust in the government.

The reforms of the fiscal situation of the region are both promising and restrictive. The IMF program of Liberia is to broaden the tax base and curb spending (IMF, 2025). The reforms in Sierra Leone have strengthened the adherence to rules and the control of finances (AfDB, 2024). Cote d'Ivoire has been modernizing its taxation policies and Guinea is over dependent on the mining payments which are difficult to predict. Taxation when fairly used, is a covenant of love - a reciprocity between the people and the government in the common good.

FAITH AND JUSTICE IN THE MANO RIVER BASIN

Faith societies are one of the best social institutions of MRB countries particularly in rural and peri-urban areas where the state is minimal. Churches, Mosques and traditional leaders usually mediate conflict, operate schools, give healthcare and influence the moral values of the people. This role of authority provides religious figures with a special opportunity to repackage the arguments of society on the topic of money in an alternative way:

- a) Dignity: This is born out of the fact that the poor should not be exploited by taxation in an arbitrary or predatory manner.
- b) Equity: Encouraging equal sharing of burdens, with corporations and the elites making equal contributions and citizens getting services in return.
- c) Stewardship: Requires the clean management of state resources, open budget and accountability of misuse.

The recent activities highlight the possibility of reform and the need to reform. Suspensions in asset declarations, prosecutions of corruption, conviction on a high level by the elite, and fiscal reforms in Liberia, Sierra Leone, and Cote d'Ivoire show the changing aspects of governance (Associated Press, 2025; ASSL, 2024; Reuters, 2025; Le Monde, 2025). These efforts can be increased by the faith leaders by including moral authority with civic education, developing

communities with fiscal justice, and influencing policymakers with ZacTax-inspired advocacy. See Table 2 showing The monetary ability and reliability indicator in countries found in the mano basin region.

Table 2: Fiscal Capacity and Integrity Indicators in Mano River Basin Countries (Author Compilation, 2025)

Country	Tax-to-GDP (latest)	Tax-to-GDP (latest)	Notes
Liberia	13.4% (2023)	27/100	AfDB notes a financing gap; tax ratio needs +30% increase to meet infrastructure needs.
Sierra Leone	13% (2023)	33/100	Local governments rely heavily on transfers; property tax under-tapped.
Guinea	14% (2024 est.)	28/100	Commodity-sensitive revenues; enforcement and service capacity constraints persist.
Côte d'Ivoire	14% (2024)	45/100	Ongoing fiscal reforms; potential to earmark social spending for GBV services.

DEFINITION OF THE PROBLEM, FAITH-BASED ANALYSIS, AND THEOLOGICAL AND BIBLICAL PERSPECTIVES

Problem Definition

The Mano River Basin (MRB) countries of Liberia, Sierra Leone, Guinea, and Cote d'Ivoire have been characterized by structural flaws, stringent lack of social trust as well as an unresolved gap in governance systems. Such vices hamper the ability of states to mobilize resources used towards the production of public goods and in a manner that citizens consider to be just and legitimate.

Small Tax Bases and Excessive Dependence on Indirect Taxes

Taxation in most of the MRB countries is still very concentrated on few formal sectors, especially in mining, forestry and importation levies. Property taxation and broad-based income taxation are underdeveloped. Indirect taxes, including customs duties and excise, are examples of revenue in Liberia and Sierra Leone, where the largest part of the revenue is taken up by indirect taxes (IMF, 2025, p. 15; AfDB, 2024, p. 21). This arrangement is skewed against the lower-income households, which pay a larger proportion of their income as consumables, which are subject to the VAT and excises.

Legal and Institutional Loopholes

Even though all MRB countries have legal tax laws, there is a lack of continued administration and enforcement of the laws. The Revenue Code of Liberia (as revised in 2016) covers corporate income tax, VAT

and royalty on resources, although these are poorly applied to the informal sector (Liberia Revenue Authority, 2024). Through the Finance Acts 2022 and 2023, Sierra Leone has come a long way with the introduction of digital tax filing and expansion of the tax net, although it is less than 100% in non-major towns (ASSL, 2024). Mining contracts are also characterized by high tax incentives in Guinea, which results in high leakages of revenues during the boom periods of the commodities (IMF, 2024, pp. 9-10). The General Tax Code of Cote d'Ivoire has been updated and modernised with the help of the World Bank, yet it has loopholes and is prone to elite capture (World Bank, 2025, p. 33).

Corruption, Mismanagement and Leakages

Mismanagement and corruption still defraud a lot of resources of the population. The General Auditing Commission of Liberia has been pointing out multiple issues with the collection and spending of revenues such as ghost payrolls and unremitted revenues (IMF, 2025, pp. 18-19). In Sierra Leone, a 2023 report by the Auditor General showed that there were violations of procurement and tax arrears in the public entities (ASSL, 2024, p. 46). Guinea has also been accused of extracting mining taxes illegally and corruption among the elite, as was the case with the conviction of a former prime minister in 2025 (Reuters, 2025). Although the situation has improved in Cote d'Ivoire, there are still some concerns about the political favors given to politically related businesses in terms of tax exemption and lack of transparency in some sectors of resources (Le Monde, 2025).

Poor Taxation Spirit and Public Disillusionment.

The most pressing issue is, perhaps, low tax morale- citizens do not think that their taxes benefit the common good. These gaps in governance are shown by the 2025 CPI scores of Transparency International (Transparency International, 2025). Public mistrust contributes to evasion, informal dealings and underreporting particularly in the rural region where enforcement of the tax is low and the state is not easily seen. This forms a vicious cycle low trust - low compliance - low revenue - poor services - lower trust.

Faith-Based Analysis

These issues are not only technical, according to faith and justice perspective they are very moral and spiritual. Use and gathering of resources in Scripture are linked to the issue of justice, integrity and stewardship. The parable of Zacchaeus, a tax collector, in Luke 19: 1-10 portrays a radical change of corruption and exclusion to repentance and restitution. When noticing that Zacchaeus not only acknowledges his offense but willingly goes ahead to give back four times and half of his fortune to the poor, it shows the fact that economic justice is something that cannot be handed out without the spiritual renewal.

This biblical story is applied on public finance in The ZacTax model which is developed in many Christian advocacy networks across Africa. It focuses on three commitment areas that are inseparable:

Fair Collection - This is to make sure taxes are imposed fairly without causing excessive hardship to the poor or arbitrary exemptions to the elites.

Clean Management - Ensuring that there are transparent budgeting, procurement, and expenditure, such that the revenues collected are used to the common good.

Public Accountability - Activating citizens and religious groups to oversee the public funds, promote reforms, and be ethical leaders.

The religious groups especially church communities can exercise both the moral legitimacy and the social access to confront tax injustice and corruption in a manner that technocratic policy players are frequently unable to do. They are able to make taxation an element of discipleship and community responsibility which will teach congregants that paying tax correctly and holding oneself accountable are part of faith.

Faith-based organizations hold a crucial bridge role between spiritual healing and social accountability. By aligning fiscal responsibility with compassion-driven ministry, churches can translate biblical stewardship into measurable social outcomes.

Figure 1: Conceptual Pathway from Local Revenue Reform to Survivor Services in the Mano River Basin (Author, 2025)

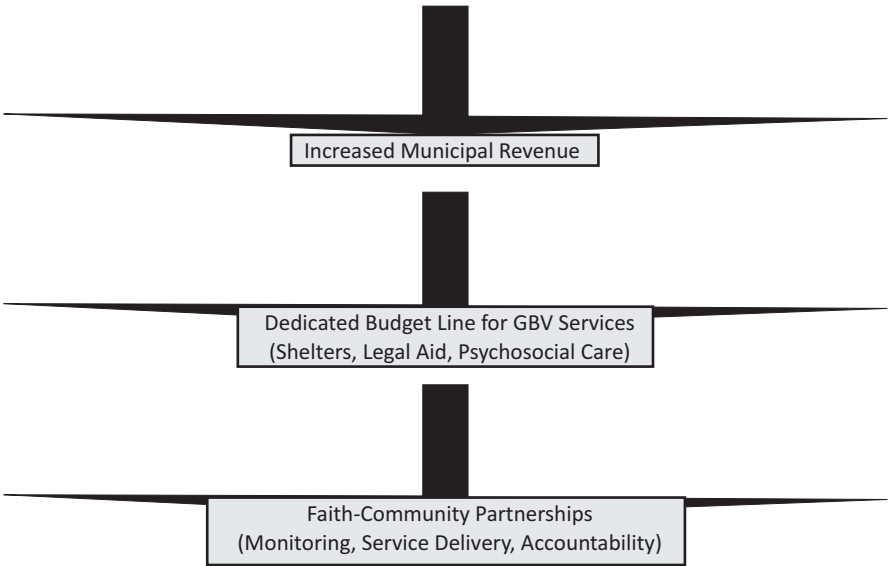


Figure 1 demonstrates a stepwise flow of reform: from local property-tax mobilization increased municipal revenues dedicated budget lines for GBV services partnerships with faith-based organizations for survivor care, monitoring, and accountability

Theological and Biblical views

Economic justice, taxation, and stewardship are several topics mentioned in the Bible. There are several theological themes that can be directly applied in the MRB context:

Stewardship and Accountability: Luke 16:10-12, Jesus insists that people must be faithful to their usage of worldly wealth, which is relevant to the public officials that handle the revenue of the people. Poor management and corruption can therefore be seen as not only failure of the law, but a betrayal of morals.

Justice and Fairness: Justice is linked to economic relations in prophetic literature, particularly in the book of Amos, chapters 5:24 and Isaiah, chapter 58: 6-7. The poor are condemned to unjust systems which take advantage of the poor.

Mutual Responsibility: The Romans 13:6-7 places the concept of taxation as a just means of funding the state, but this justification is conditioned by the rulers being servants of God in the betterment of the people.

Repair and Restitution: The model of restitution and repair (Luke 19:8) is based on personal repentance, but restitution, making people give back what was stolen unfairly and redistribute resources to the underprivileged.

These theological insights are given in the MRB to offer citizens and churches moral language to talk about taxation issues outside the

scope of legalism. They give tax rewrite a new meaning in terms of disciples, civic virtue and seeking justice.

The taxation issues facing the MRB are ethical and institutional. These include a low morale, low morale, weak enforcement, narrow bases, and neglect of theology. An analysis based on faith, which goes into the Zac Tax framework would allow addressing the gaps in policies, addressing corruption, and inspiring ethical conduct with the help of biblical teaching.

POLICY LACUNA AND POLICY PROBLEMS

Policies Causes and Problems

The Mano River Basin (MRB) has a fiscal environment that indicates both structural limitations and ineffective and inadequate policies alongside a lack of governance that hinders ethical, efficient, and fair taxation. There are still significant loopholes in the tax laws, administrative strengths, openness, and participation of the citizens, despite the gradual reforms.

Disjointed and Mouldering Legal Structures

Although the MRB countries possess formal laws of taxation, most of them are not complete or are outdated, and changes are not even. An example of this is the Revenue code of Liberia, which has failed to keep abreast with the dynamic expansion of the informal sector or new types of digital business (Liberia Revenue Authority, 2024). The digital filing and expansion of the tax base in Sierra Leone was proposed in the Finance Acts of 2022 and 2023, however, legislative changes are typically fragmented and not in line with overall fiscal systems (Audit Service Sierra Leone [ASSL], 2024, p. 52). Similar to the situation on Guinea, mining contracts have been known to override domestic tax law by ad hoc exemptions thus establishing parallel fiscal regimes that undermine tax equity and predictability (International Monetary Fund [IMF], 2024, pp. 9-10). The General Tax Code of Cote d'Ivoire has been modernized, yet controversial exemptions of politically linked parties remain (World Bank, 2025, p. 33).

Weaknesses in Administration and Capacity Gaps

The MRB tax administrations have staffing, technology, and enforcement mechanism issues. Self-reliant systems of manual files and poor audit structures have been observed to deter revenue collection in rural regions in both Liberia and Sierra Leone (IMF, 2025, pp. 14-16; AfDB, 2024, pp. 22-23). The revenue collection agency in Guinea does not have enough technical skills to oversee tricky mining deals and thus, under collection occurs (IMF, 2024, p. 9). Cote d'Ivoire has already invested in digitalization, but the coverage is not even across the country, except in large cities (World Bank, 2025, para. 14).

Such capacity gaps decrease the rate of compliance, expand the possibilities of tax evasion, and undermine the trust of the population, especially the rural ones, where the presence of the state is subordinate.

Lack of effective Transparency and Accountability

The transparency of the budget and reporting of tax expenditures do not exist in all MRB countries. The General Auditing Commission of Liberia still reports the impossibility of collecting tax revenues and spending in the country (IMF, 2025, p. 18). Audit follow-ups have been enhanced in Sierra Leone, but there is still a prevalence of procurement violations and tax arrears (ASSL, 2024, p. 46). The lack of transparency in mining tax deals in Guinea makes citizens incapable of holding the government to account whereas Cote d'Ivoire fiscal transparency has only risen in areas that are linked with international trade and the control of donors (Le Monde, 2025).

Weak Policy Co-ordination and Regional Co-ordination

Reform policies in fiscal policies are not always tied to other governance and development plans. The anti-corruption strategies, public expenditure reforms, and regional trade agreements have no systematic connection with tax reforms. Although, ECOWAS frameworks promote harmonization, MRB countries are not fully incorporating their taxation policies in cross-border trade and taxation of the extractive sector (AfDB, 2024). Such incoherence enables multinational businesses to take advantage of the divergence in regulatory frameworks that lowers collective bargaining and revenue capture.

Weak Citizen and Faith-Based participation

Lastly, there is the fiscal policies that are technocratic and elite-driven and have little input of the citizen. Consultations with the population are infrequent, and civil society does not monitor much due to the capacity and access to fiscal information. The faith communities, although with broad social access, tend to be omitted in the taxation policy discussions, yet they are the only ones placed in the unique position of influencing the masses in their views on taxation and political oversight (Transparency International, 2025).

Sierra Leone has demonstrated fiscal innovation through its property tax reform initiatives. The Freetown City Council, for example, increased its local revenue base from approximately 46% in 2021 to 56% in 2022, underscoring the potential of locally generated funds to support social and gender-based programs. This case illustrates how local fiscal autonomy can directly empower faith-based and

community-led interventions in social protection and survivor support initiatives.

Figure 2: Share of Property Tax in Local Government Revenues, Sierra Leone (2021–2022) (Van den Boogaard, 2025)

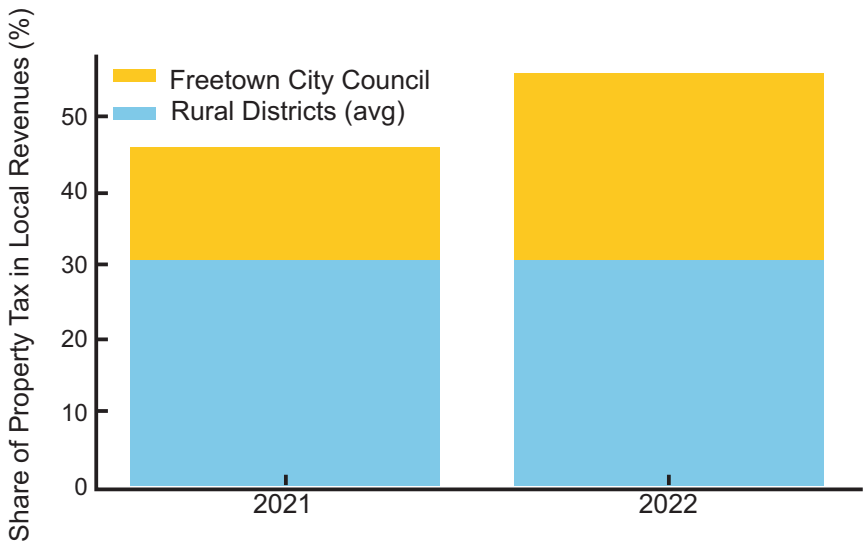


Figure 2 visualizes the contribution of property tax revenues to local government income in Sierra Leone. It demonstrates how fiscal reforms at the municipal level can create sustainable revenue streams to support gender-based violence (GBV) response programs.

WHAT CHURCHES CAN DO

Communities of faith are in a unique position to assist in the breach of trust between citizens and the state when it comes to fiscal matters. Their soteriological backgrounds, authority and networks allow them to organize communities, teach congregations and keep governments at bay. The technical and ethical aspects of taxation can be managed with a strategic faith-based approach, which is guided by the Zac Tax framework.

Framing theological and Civic education

Biblical values of justice, stewardship and restitution can be preached in churches in a way that makes it relevant to the daily economic times. Texts, including Luke 19: 1-10, Amos 5:24 and Romans 13: 6-7, can be used in sermons, Bible studies, and youth programs and make the discussion of ethical taxation an act of discipleship and love to the world. Churches can demystify fiscal issues and overcome fatalism and mistrust by increasing tax literacy.

Ensuring Transparency and Accountability

The church leaders can be prophetic in demanding that there be transparent budgeting processes, prompt release of the audit reports and citizens involvement in fiscal accountability. As an illustration, church councils may also come up with pastoral letters where tax exemption lists or independent audits of resource receipts are to be published. Policymakers may especially face a lot of pressure when such moral interventions, particularly ecumenical and interfaith, are involved.

Promoting Commonsense Surveillance Systems

Church networks have the capacity to educate parish committees and youth groups to oversee local revenues collection and spending, particularly in the rural areas where there is poor state control. It is possible that churches can create grassroots watchdog institutions by collaborating with a body such as the Open Government Partnership or national audit offices to bolster existing state institutions.

Engaging in Policy Dialogue

Religion leaders can attend budgetary hearings, fiscal consultations and local tax justice forums on a national level. They are capable of bringing to bear their theological understanding and personal experience in their communities to make the fiscal policy debates more inclusive. In states such as Sierra Leone, where the public budget hearings are slowly growing, the church delegations may speak on behalf of the rural population that is often ignored (ASSL, 2024, p. 50).

Modelling Ethical Practice

Some places tax the church institutions (e.g. payroll taxes on the workers, property taxes on non-religious properties). Through transparent obedience and good example of record keeping, churches can become morally consistent and provide an example to other actors of the civil society.

Figure 3 Church-led cooperative - building the next generation of tax justice champions in West Africa.



The image shows participants engaged in a tax justice capacity-building initiative aimed at strengthening public accountability and civic leadership in the region.
Source: Tax Justice Network Africa (2023). Building the next generation of tax justice champions.

SUMMARY

MRB countries have policy loopholes and governance issues that remain in the way of a proper and ethical taxation. Such gaps, which include legal, administrative, transparency-related, and participatory ones, weaken trust and decrease the mobilization of revenues. Civic education, prophetic advocacy, monitoring, dialogue and modelling can mold churches to play a transformative role in overcoming the trust deficit and facilitating Zac Tax-oriented fiscal governance.

ESSENTIAL RECOMMENDATIONS AND CASE STUDY

Key Recommendations

To overcome the structural failures and establish a fair, open, and responsible fiscal culture in the Mano River Basin (MRB), a two-fold approach is required:

- (1) Government and policy actors stimulated governmental structural fiscal reforms; and
- (2) Church and faith-based theological and civic participation.

The 5 main recommendations below provide practical and faith-based responses to the challenge of transforming taxation in the MRB by governments, civil society, and churches to work together.

Modernize Taxation Legal Systems and Frameworks

The governments are urged to carry out total legal reforms to update the old taxation codes and align them with the current economic conditions and realities. For example:

The Revenue Code can be revised in Liberia, incorporating the provision of digital commerce and the inclusion of informal sectors (Liberia Revenue Authority, 2024).

Sierra Leone could take advantage of its Finance Acts (2022-2023) by introducing more systematic reviews of its tax expenditures (Audit Service Sierra Leone [ASSL], 2024, p. 52).

Guinea ought to reduce ad hoc mining tax exemptions and subject them to unified fiscal regimes (IMF, 2024, pp. 9-10).

Oversight of exemption regimes can be strengthened in Cote d'Ivoire to lower the possibility of elite capture (World Bank, 2025, p. 33).

On the administrative level, the four countries ought to invest in digitalization, integrated taxpayer registries and capacity-building of revenue authorities to minimize leakages and enhance compliance (IMF, 2025, pp. 14-16).

Integrate Transparency and Public Accountability into Financial Operations.

It should be transparency not an exception. Governments should:

- a) Issue releases of tax spending on an annual basis that indicate the beneficiaries of exemptions.
- b) Enhance audit follow-up systems, where anomalies reflected by national audit offices are implemented within definite timeframes.
- c) Open budget systems so that every citizen is able to get real-time data about revenues and expenditures.

These measures can be publicly demanded by communities of faith, through its authority of morality, and through pastoral letters as well as multi-stakeholder forums on fiscal transparency (Transparency International, 2025).

Make Faith-Based Civic Education and ZacTax Advocacy an Institution

The ZacTax civic education programs should be institutionalized in churches throughout the congregations, theological colleges, and community networks. Such programs should:

Incorporate the Bible (e.g., Luke 19; Amos 5:24; Romans 13:6-7) in the teaching on taxation and justice. Provide effective training in budget supervision, tax justice activism and citizenship. Use youth fellowships and women groups as civil educationalists in societies.

Churches can develop the culture of tax justice based on faith and social accountability by connecting theological belief and financial literacy.

Enhance Regional Cooperation and Harmonization

Since trade and extractive industries are transboundary, MRB countries ought to engage in more fiscal coordination especially on:

- a. Cross-border mining and logging taxation setup.
- b. Sharing of information on tax treaties and concessions.

Collective bargaining with international companies that have cross-border operations.

These frameworks may be supported by regional institutions such as ECOWAS and the moral case of cooperative justice may be reinforced by faith networks so that resource affluence may be extended to the region (AfDB, 2024).

Develop Strategic Church-Government Relationships to Fiscal Reform

Lastly, the governments and religion communities ought to institutionalize the cooperation by signing memoranda of understanding (MoUs), joint civic education campaigns, and incorporation of church leaders into the national budget consultations. Governments can also increase engagement of citizens by acknowledging churches as credible civic actors, and churches can also get systematic means of impacting policy.

SUCCESS STORIES / CASE STUDIES

Although the challenges are still notable, there are a number of faith-based fiscal justice initiatives in Africa that can be important to learn in the MRB context. Such examples show that theological framing and civic mobilization can be used to supplement the technical fiscal reforms.

Tax Justice in Zambia through the Church-Led Tax Justice Campaign (2016-2022)

The campaign on tax justice, which was a sustained campaign on transparency in the mining sector, was initiated by the Zambian churches through the Council of Churches in Zambia (CCZ) and the Zambia Episcopal Conference. The campaign utilised biblical messages of justice and restitution, mobilised communities, made theological pronouncements and approached Parliament. This led to a parliamentary investigation of the mining tax regimes which resulted in the avoidance of many discretionary exemptions and the emergence of more discussion of the concept of revenue justice (Tax Justice Network Africa, 2022).

Faith Participation and Local Budget Hearings Sierra Leone (2021-2024)

In Sierra Leone, churches have started attending district level budgetary hearings, and this has been enabled by the ministry of finance with the aid of civil society organizations. The platforms were used by the faith leaders to demystify the fiscal policies so that the people in the community would be prompted to question the expenditures and to demand service delivery. This involvement has enhanced community and local government budget literacy and trust (ASSL, 2024, p. 50).

The Cocoa Sector Fiscal Reforms and Religious Advocacy (2023-2025) of Cote d'Ivoire

Recent reforms in the cocoa industry of Cote d'Ivoire, which have been triggered by the EU deforestation laws, have subjected the sector to traceability and revenue transparency. Religion organizations, as the Catholic diocesan councils, and the evangelical councils, openly endorsed these reforms, and framed them in terms of moral requirements of justice to farmers and the stewardship of creation. They increased political will and speeded up changes in the legislation (Le Monde, 2025).

Pastoral Letter on Asset Declarations (2025) of Liberia

In early 2025, the Council of Churches in Liberia released a pastoral letter that demanded that the laws on asset declaration be followed following the massive suspensions (Associated Press, 2025). This intervention with morality provided anti-corruption with a sense of public legitimacy and the motivation of people to discuss fiscal ethics. It is an important instance of the church interfering with a historically technocratic field with both theological and civic gravitas.

These suggestions and case studies demonstrate that fiscal change will need structural adjustments as well as moral leadership. Modernization of the law, transparency, and regional interests are very important but also so are theological framing, civic education, and church-state cooperation. The faith communities can become bridge-builders between the citizens and the governments and enhance the ZacTax message of justice, stewardship and accountability.

CALL TO ACTION

Fiscal injustice and poor governance in Mano River Basin (MRB) do not just happen but rather is a product of act, design, and non-action that can be changed through moral leadership, civic action, and policy change. Against a backdrop of incessant revenue leakage, poor tax morale and lack of good governance, faith communities, governments and civil society need to come together and reform the ethics and practice of public finance.

The vision of taxation and justice in the Bible is evident. The conversion of Zacchaeus (Luke 19:1-10) shows that fiscal justice must start with moral conversion- readiness to face up wrong, repent and become a steward. This vision calls for:

- a) Governments to streamline taxation systems, seal loopholes, enhance accountability and provide services that value the contribution of the citizens.
- b) Churches and faith communities to preach, emulate, and promote ethical taxation and become prophetic in the public place.
- c) Citizens to be actively involved in civic education, budgetary control and responsible taxation.
- d) Regional institutions to create consistency in fiscal policies, avert corporate malpractices, and make the resource wealth a common good.

Reform, Faith Advocacy, Civic Engagement and

Regional Cooperation

This is not just a technocratic program but it is a theological program to seek justice, dignity and stewardship in the state finances. True worship, as Isaiah 58: 6-7 is reminding us, is about loosening the shackles of injustice, about giving bread to the hungry,--nothing of which can be done without considering the manner in which the bands of money are gathered and used.

Faith and Justice Network (FJNetwork.org) and its partners are well placed to spearhead this change by coordinated Zac Tax campaigns, theological advocacy as well as alliances with governments and other international stakeholders. It is high time--a Kairos moment--to take some financial action towards fiscal justice.

Conclusion

Mano River Basin is at a crossroad in taxation. One route will be further division, seepage, and distrust- further cycles of underdevelopment and injustice. On the alternative track is fiscal change based on theological believe, legal modernization, administration reform, transparency, and citizens involvement.

This policy brief has demonstrated that tax is not only a structural problem but also a moral problem. The MRB has a blueprint to shift to just taxation- extractive taxation- not fiscal transparency but fiscal openness, by appealing to the biblical doctrine of justice and stewardship, by incorporating the current fiscal facts and governance theory, and by studying real life examples.

The role of churches in this transformation is very important. Their prophetic voice may call in the corrupt; their pastoral stature may raise the civic duty; their vision of morality may help call in a new fiscally covenantal relationship between the people and the state. When the governments, religious groups, and citizens work jointly, the purse of the common people will turn into a source of justice and not exploitation.

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