REVENUE STATISTICS IN AFRICA: LATEST FINDINGS AND DEVELOPMENTS

3rd STC on Finance, Monetary Affairs, Economic Planning and Integration
Yaoundé, Cameroon, 4-8 March, 2019

http://oe.cd/revenue-statistics-in-africa
http://oe.cd/statistiques-recettes-publiques-en-afrique
Revenue Statistics in Africa: providing data in support of a pan-African agenda

- African Union Agenda 2063
  “Develop and implement frameworks for Policies on Revenue Statistics and Fiscal Inclusiveness for Africa”

- Strategy of harmonization of statistics in Africa (SHaSA)

- SDG 17
  - Target 17.1: Improve domestic capacity for tax and other revenue collection
  - Target 17.18: Enhance capacity-building support to developing countries to increase significantly the availability of high-quality, timely and reliable data

- Regional Economic Community strategic priorities
Revenue Statistics in Africa and productive transformation

- Domestic resource mobilisation (DRM) is both a priority objective and key enabler of Agenda 2063

- Sufficient tax revenues and a tax mix that promotes inclusive growth are critical to support better spending and higher investment to ensure productive transformation

- Revenue Statistics in Africa is emerging as a valuable tool for measuring DRM progress in Africa

Africa’s Development Dynamics 2018, based on Agenda 2063
Key products

- Complete dataset of revenue statistics and interactive tool available free online

- Revenue Statistics in Africa publication

- Multiple means of dissemination

- Knowledge-sharing in a growing Africa-centred community of practice
New developments in 2018

- Number of countries increased from 16 to 21. Additional countries interested for 2019.

- **Special feature** on SHaSA and Revenue Statistics in Africa

- Upgrades to **Compare your Country** online interactive tool

- **Country notes** now available online

- **Technical workshop** in Nairobi, 8-9 November
  - 30 countries participated.
  - New module on classification.

- Launch of the **Global Revenue Statistics** database allows direct comparison with 92 countries globally
REVENUE STATISTICS IN AFRICA 2018: KEY FINDINGS
Two-thirds of countries have tax-to-GDP between 13% and 20%
Tax-to-GDP ratios rose in almost all countries between 2000 and 2016

Change in tax-to-GDP ratios between 2000 and 2016 (percentage points of GDP)

1. Change since 2001 for Kenya, since 2002 for Egypt, since 2004 for Botswana due to unavailability of data for previous years.
The Africa (21) tax-to-GDP ratio rose steadily since 2000

Average tax-to-GDP ratios for Africa (21), LAC and OECD, 2000-16
Taxes on goods and services were the principal source of tax revenues for 17 countries

Tax structures, 2016

- 1100 Personal income tax
- 1200 Corporate income tax
- 1300 Unallocable income tax
- 2000 Social security contributions (SSC)
- 5111 Value added taxes
- Other taxes on goods and services
- Other taxes

Taxes on goods and services were the principal source of tax revenues for 17 countries.
Tax revenues higher than non-tax revenues in all but one country

Total tax and non-tax revenue by country as a % of GDP, 2016

%
Major differences between countries in source of non-tax revenue

Non-tax revenue mix, 2016

- Grants
- Rents, royalties
- Other property (interest, dividends)
- Sales goods & services
- Fines, penalties
- Misc., unclass.

Mostly grants
Mostly oil revenues
Sales of G&S
SACU revenue
Mixed revenues – no category contributes the majority

Niger
Uganda
Togo
Rwanda
Côte d’Ivoire
Cameroon
Ghana
Eswatini
Burkina Faso
Mali
Senegal
Botswana
Egypt
Mauritius
South Africa
Tunisia
Cabo Verde
Kenya
Morocco
AFRICA IN GLOBAL REVENUE STATISTICS
Part of a harmonised global dataset of tax statistics (92 countries in four regions)

Tax to GDP ratios for countries in Africa, LAC, OECD, and Asia-Pacific in 2016

THANK YOU

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