

## PARTNERS

The Organisation for Economic Co-operation and Development (OECD) is an intergovernmental organisation that has forged global standards, international conventions, agreements and recommendations since 1961 to promote rules of the game in such areas as governance and the fight against bribery and corruption, corporate responsibility, development assistance, global investment and international taxation. The OECD's 34 member countries, as well as many partner countries, adhere to these agreements. The OECD plays a key role in strengthening international tax co-operation in order to provide analytical support for the development of efficient tax systems, thereby helping to restore growth, create jobs and reduce inequalities.

The African Tax Administration Forum (ATAF) is an international organisation founded in 2008. Currently representing 36 member countries, it provides a platform for co-operation among African tax authorities.

The African Union (AU) is a continental organisation representing 54 African states. Founded in 2002, it is made up of both political and administrative bodies to promote unity and solidarity among African States and to co-ordinate and intensify co-operation for development.

The World Customs Organization (WCO) is an independent intergovernmental organisation whose mission is to improve the efficiency of customs administrations and policies. Founded in 1952, the WCO currently represents 179 customs administrations.

The African Development Bank (AfDB) Group is a multilateral development bank founded in 1964. With 53 African member countries, it is supported by 24 European, American and Asian countries.

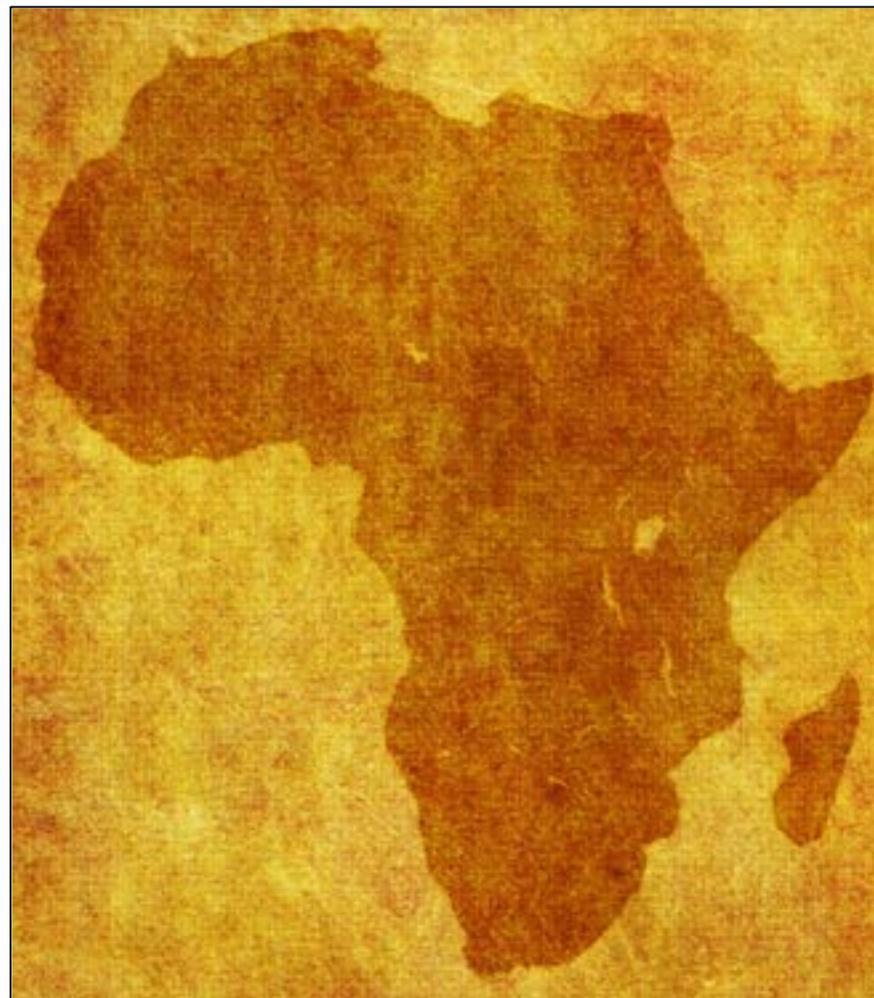
The Centre de rencontres et d'études des dirigeants des administrations fiscales (CREDAF) was founded in 1982 and currently represents 30 French-speaking countries. It sets up regional and international co-operation and helps its members to modernise their tax administration.

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# Revenue Statistics in Africa

## AN INSTRUMENT FOR TAX POLICY ANALYSIS AND REFORMS



# Revenue Statistics in Africa



Accurate, complete, and reliable statistics on public revenue and on taxes in particular are critical to tax policy development. Revenue Statistics in Africa provides a harmonised, comparable and reliable foundation to inform evidence-based decisions on tax and customs policies and administrative reforms. Against a background of increasing international trade, in which tax is a factor impacting competitiveness and development, such comparative data are crucial to formulating policies and reforming administrations. This annual publication presents a conceptual framework designed to define and classify public revenues from taxes and other sources in African countries, in a common format with comparable statistics across the participating countries.

## OBJECTIVES

- ▶ Provide African countries with comparable statistical indicators for tax and customs policy makers, using a tool that is developed and tested with African, Asian, Latin American and OECD countries.
- ▶ Inform decision-making concerning tax reforms and improve the capacity of participating countries to mobilise their own resources;
- ▶ Provide a highly detailed dataset free of charge and ready for analysis

## BENEFITS

- ▶ A tool adapted for tax policy analysis, developed by and for national tax policy makers.
- ▶ Guaranteed accuracy: data checked and validated by national authorities working in partnership with the OECD.
- ▶ Guaranteed comparability: a common method for collecting, analysing, aggregating and presenting data across all countries and regions.
- ▶ Continuous dialogue between the partners and participating countries on tax and customs policy (including standalone seminars).

## SCOPE

Collection, presentation and analysis of revenues by type of tax or non-tax categories and by level of government (as % of GDP and total tax revenue):

- ▶ Income taxes
- ▶ Corporate taxes
- ▶ Social security contributions
- ▶ Property taxes
- ▶ Taxes on goods and services
- ▶ Grants, royalties, interest and dividends and other sources of non-tax revenues.

## INVOLVEMENT OF PARTICIPATING COUNTRIES

- ▶ Collect and provide data on tax and non-tax revenues, by level of government, from 1990 (or as soon afterwards as practicable).
- ▶ Collaborate with the OECD and its partners to resolve classification problems.
- ▶ Check and validate final data.
- ▶ Participate in the dissemination of results.
- ▶ Participation is free of charge. No extra data gathering is required, and OECD statisticians work with participating countries to prepare the publication.
- ▶ A flexible approach to the data gathering process and the presentation of data, tailored to the needs of participating countries.
- ▶ Strong support and advice provided by OECD and partners to provide guidance on the classification. Most of the data compilation tasks carried out by OECD to minimise the burden on countries.

## CONTACT US

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