



AFRICAN TAX OUTLOOK 2020

Highlights

An ATAF Publication





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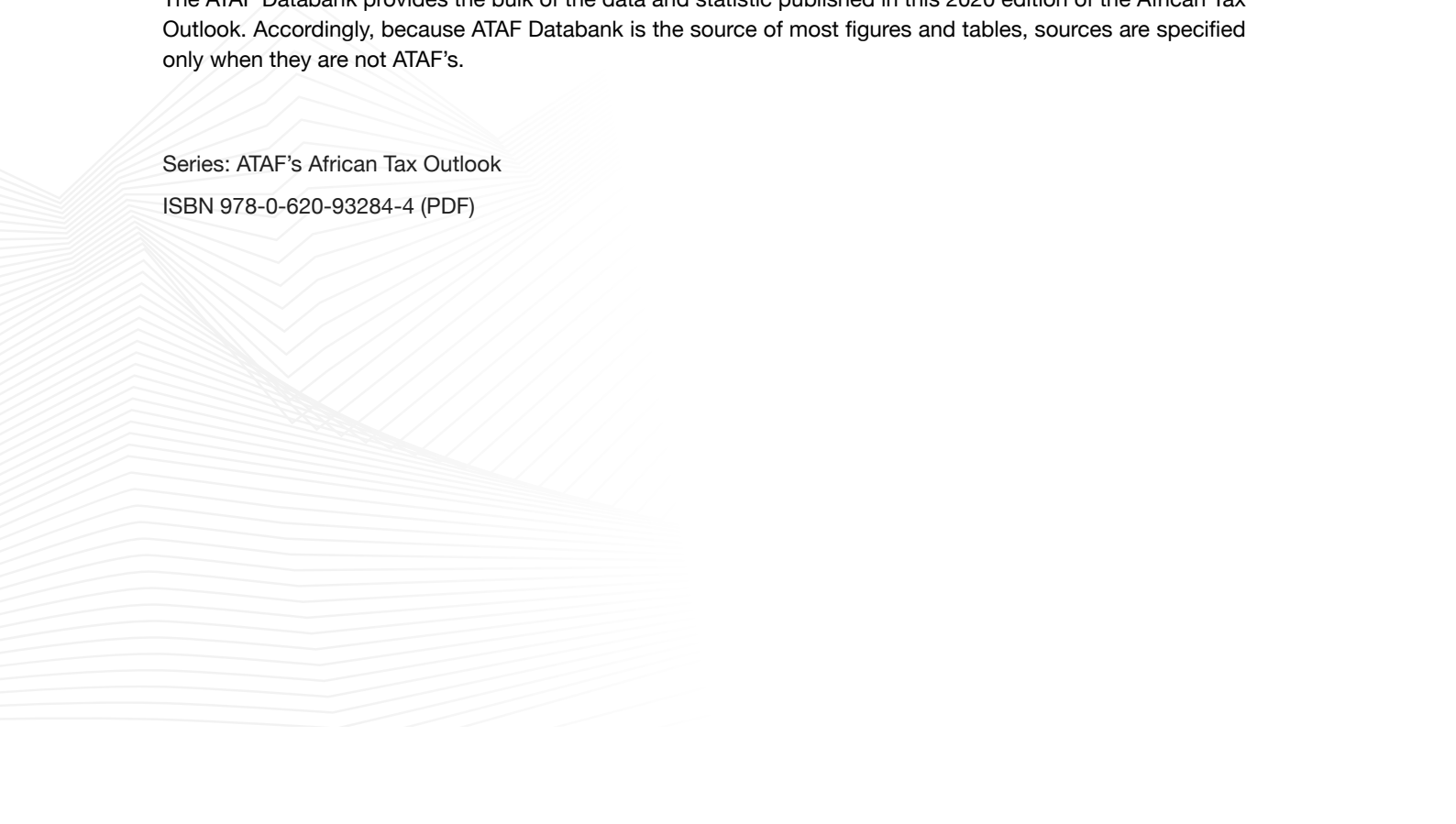
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The ATAF Databank provides the bulk of the data and statistic published in this 2020 edition of the African Tax Outlook. Accordingly, because ATAF Databank is the source of most figures and tables, sources are specified only when they are not ATAF's.

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The 2020 African Tax Outlook Highlight Report

This ATO Highlight Report succinctly presents some of the main facts and figures, trends and findings from the 2020 African Tax Outlook (ATO).¹ Published yearly since 2016, the ATO publication collects, collates and analyses data from 2010 to 2019 that relate to:

- tax rates
- tax bases
- tax and non-tax revenue
- tax and revenue administration
- taxpayer compliance and services.

The data are supplied by 35 African countries. They are referred to as the “ATO countries”.

The ATO countries

Fifteen countries contributed data to the first edition of the African Tax Outlook in 2016. They are 35 today – proof of the growing recognition of the relevance of the ATO as a tool for improving tax administration and revenue collection. The newcomer to ATO 2020 is Morocco, the first Maghreb country.

Tax administration departments within the ministry of finance grapple with challenges like low budgets, poor wages and significant corruption. SARAs’ autonomy spans financing, governance, personnel policy, procurement. SARAs are widely seen as more efficient, though the cost of collection is lower in finance ministry departments.

Because this Highlight Report is a condensed version of the main African Tax Outlook, it does not reproduce the bibliographic references and sources contained in the main report.

¹ ATAF (2009), ATAF’s African Tax Outlook 2019, African Tax Administration Forum, Publishing, Pretoria, <https://events.ataftax.org/index.php?page=documents&folder=7>