

AFRICAN 2019 TAX OUTLOOK

2019 edition

REVENUE COLLECTION IN WEST AFRICA 2011 – 2017 Shifting Tax Bases

An ATAF Publication



Copyright notice

Copyright subsisting in this publication and in every part thereof.

This publication or any part thereof may not be reproduced, transmitted, transcribed or otherwise stored or translated into any language or computer language, in any form or by any means, without the prior written permission of the African Tax Administration Forum (ATAF), an international organisation with full legal standing and established, in terms of the Vienna Convention on the Law of Treaties, on 8 October 2012.

Any unauthorised reproduction or adaptation of this publication will constitute a copyright infringement and render the doer liable under both civil and criminal law.

Restrictions on use

The information contained in this publication constitutes privileged information belonging to ATAF, any member country of ATAF and its subsidiaries. This information is furnished in confidence with the understanding that it will not, without prior written permission from ATAF, be used for purposes other than for what is intended.

Series: ATAF's African Tax Outlook - Thematic Paper







REVENUE COLLECTION IN WEST AFRICA 2011 - 2017

Shifting Tax Bases

ATAF Secretariat

Research directorate

Postnet Suite 430

Private Bag 15, Menlo Park

Pretoria 0102

South Africa

Telephone: +27 12 451 8800

E-Mail: nmonkam@ataftax.org; fmbuyamba@ataftax.org

www.ataftax.org



Abstract

Acronyms	12
EXECUTIVE SUMMARY	14
1. INTRODUCTION	16
2. THE EFFECTIVENESS AND EFFICIENCY OF TAX POLICY AND ADMINISTRATION5	17
2.1 Revenue Performance by Income Level, Resource Intensity and Fragility	17
2.2 Population Growth and Labour Force Participation	18
2.3 Nominal Revenue by Income Level	19
2.4 Nominal Tax Revenue Growth by Income Level	21
2.5 Real Tax Revenue Growth by Income Level in PPP	22
2.6 Real Tax Revenue Growth by Resource Intensity	22
2.7 Real GDP and Real Revenue Growth	24
2.8 Volatility of Tax Revenue and Resource Intensity	25
2.9 Average Growth in Tax-to-GDP Ratio, 2012 to 2017 (percentage points)	26
2.10 Rebasing GDP and Tax-to-GDP Ratio	27
2.11 Heterogeneity of Tax-to-GDP among ECOWAS Countries	28
2.12 Nominal GDP and Revenue Growth, 2017	29
2.13 Real GDP and Revenue Growth, 2017	30
2.14 Tax-to-GDP Ratios in 2017	31
2.15 Growth in Tax-To-GDP, 2017	32
2.16 Composition of Total Tax Revenue by Tax Type	33
2.17Non-Tax Revenue	34
2.18 Direct and Indirect Taxes	36
2.19 Composition of Non-Tax Revenue	37
2.20 Efficiency of Taxation	38

