



**AFRICAN**  
TAX OUTLOOK  
2016

**An ATAF Publication**

**First Edition**



AFRICAN TAX  
ADMINISTRATION FORUM

FORUM SUR  
L'ADMINISTRATION  
FISCALE AFRICAINE



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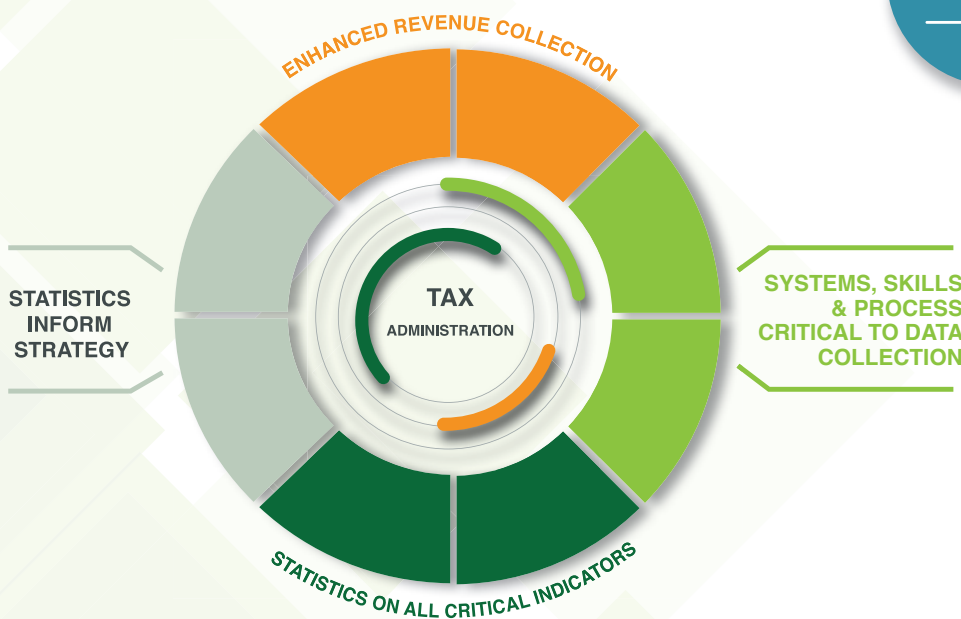
## ATO Themes

The collected data allow comparisons between the ATO countries' tax bases, rates, revenues and administration. Systematic analysis of the four sets of indicators makes it possible to draw conclusions as to reasons for differences in revenue performance. They may also be useful in a number of topics for comparing ATO countries to other country-based groups. There is plenty of international evidence for tax bases and revenue performance.

Future editions will be able to build on groundwork laid by the indicators that fall under four main headings:



## Data collection, an integral component of tax administration



## FIFTEEN COUNTRIES PARTICIPATED IN THIS INAUGURAL AFRICAN TAX OUTLOOK:

Burundi	Mauritius	Swaziland
Cameroon	Rwanda	Tanzania
Gambia	Senegal	Togo
Kenya	Seychelles	Uganda
Lesotho	South Africa	Zimbabwe

The average of ATO countries tax to GDP ratio is **17.6%** while the OECD's is **25.7%**. However, in Mexico it only 19.6% and in the USA it is 24.4%. On the other hand, it is 44.0% in France and 47.2% in Denmark. In the CIAT countries, the average is **21.3%** and the range goes from 14.0% in the Dominican Republic to 35.7% in Brazil.



NOTE:

For the purposes of international comparison, the performances of the ATO countries are set against those of the OECD and the Inter-American Center of Tax Administrations (CIAT). They are two of the few international organisations that compare countries' tax administration and rates.

