

Quiz on the *Revenue Statistics in Africa* classification

REVENUE STATISTICS IN AFRICA TECHNICAL WORKSHOP 2023

(3-4 May 2023)

This is a short quiz to refresh your memory on the Revenue Statistics in Africa classification and revenue categories. Answers will be provided at the workshop.

1. How are taxes defined?

- A. Taxes are non-compulsory, requited payments to the national government.
- B. All money received by the government is considered taxes.
- C. Taxes include voluntary payments made to the federal government, with the exception of social security contributions.
- D. Taxes are compulsory, unrequited payments to the general government.

2. An example of an income tax classified under Taxes on income profits and capital gains of individuals is:

- A. Tax on rental income
- B. Value-added tax
- C. Annually paid taxes on ownership of houses
- D. Royalty payments by companies for exploiting government owned land

3. Which of these categories are considered tax revenues by the OECD classification?

- A. Property taxes
- B. Rents and royalties
- C. Social security contributions
- D. Fines and penalties on taxes

4. Examples of a tax classified under Taxes on goods and services include:

- A. Withholding tax on income earned
- B. Value-added taxes
- C. Excise on tobacco products
- D. Recurrent taxes on immovable property

5. Examples of non-tax revenue classified under Property income include:

- A. Revenues from the sales of government land
- B. Car registration fees
- C. Royalties from the extraction of oil
- D. Dividends received from government investments

African
Union



AFRICAN TAX
ADMINISTRATION FORUM
FORUM SUR
L'ADMINISTRATION
FISCALE AFRICAINE



OECD

dev
DEVELOPMENT
CENTRE

CO-FUNDED BY THE
EUROPEAN UNION