



Guiding questions & preparatory materials

REVENUE STATISTICS IN AFRICA TECHNICAL WORKSHOP 2023

(3-4 May 2023)

GUIDING QUESTIONS FOR DISCUSSION DURING THE WORKSHOP

Sessions IV and XII will feature group discussions between all participants in the technical workshop (see agenda at <https://www.oecd.org/tax/tax-policy/agenda-revenue-statistics-in-africa-technical-workshop-2023.pdf>). We encourage participants to reflect upon these questions in advance and to share their views during these discussions. **YOU DO NOT NEED TO RESPOND TO THESE QUESTIONS IN WRITING.**

SESSION IV. SHARING EXPERIENCES ON PRODUCING REVENUE DATA TO INFORM TAX POLICY

Question 1: What agencies are involved in collecting revenues in your country?

- Which agencies collect which revenues? Do sub-national authorities collect revenues? If so, what types of revenue do they collect?
- Is there a central budgetary authority? Are there significant government revenues which are off-budget?
- Is there cooperation between countries in your region concerning revenue collection? How has this evolved?

Question 2: How are revenue data collected, produced and reported in your country? Have these evolved in recent years?

- Is revenue data produced nationally, sub-nationally and/or locally? What agencies are involved at these levels? To what extent is revenue information shared between units in your government?
- Do you publish national revenue statistics? Where and how frequently? To what level of detail? Is this information available publicly? If so, where is this information available?
- Which (if any) entity in your government is responsible for reporting comprehensive statistics on government revenues?
- Have the practices of collecting, producing and reporting revenue statistics evolved over time and what improvements were made in the last 5 years? Were there technological advances that have supported the production of revenue data?

Question 3: Are there good practices for accessing and producing revenue data in your country? What challenges exist how can they be overcome?

African
Union



AFRICAN TAX
ADMINISTRATION FORUM
FORUM SUR
L'ADMINISTRATION
FISCALE AFRICAINE



OECD



Question 4: In your opinion, is a internationally-harmonised classification useful for your country? If so, how?

- What harmonised classification do you use to compare statistics on revenues for your country and other countries and why?
- What are the similarities and differences between your classification and the OECD classification?
- Are there revenue types missing from the OECD classification that you would like to see added?

SESSION XII. APPLICATIONS OF NATIONAL REVENUE LISTS - IDENTIFYING SPECIFIC REVENUES

Question 1: Do revenues from extractive companies (companies involved in mining or exploration of oil, gas or minerals) constitute an important source of your government's revenues?

- What kinds of non-renewable natural resources (oil, gas, or minerals) produce revenues for your government? What institutions collect these revenues?
- What types of tax and non-tax payments do extractive companies make to the government? Which of these are the most important? Have these evolved over time?
- What are good practices in identifying or obtaining revenues from extractive companies?
- What are the challenges in distinguishing between revenues from extractive companies from other government revenues in your data? How can they be overcome?

Question 2: Aside from extractive companies related revenues, are there other policy issues, sectors or themes that you would like to see identified and quantified in statistics on revenues (e.g. tourism, health, environmental-related revenues)?

- Are revenues related to this/these topic(s) already received by your government? What institutions collect these revenues?
- What tax or non-tax revenue categories are related to this/these topic(s) ? Which of the revenue categories are the most important ? Have these evolved over time?
- What are good practices in identifying or obtaining revenues related to this topic?
- What are the challenges to distinguish between these revenues from other government revenues in your data?

PREPARATORY MATERIAL AND A QUIZ

ONLINE TUTORIALS: We encourage you to take two online tutorials in advance of the technical workshop to familiarise yourselves with the classification underlying *Revenue Statistics in Africa* as well as with the online tools available to analyse these data.

- Click [here](#) to learn about the **classification and concepts** of tax and non-tax revenues.
- Click [here](#) to learn about the **resources and tools** available to access and analyse revenue data.

QUIZ: If you are interested, please take a [quick quiz on Revenue Statistics classification](#). Answers will be provided during the workshop.

