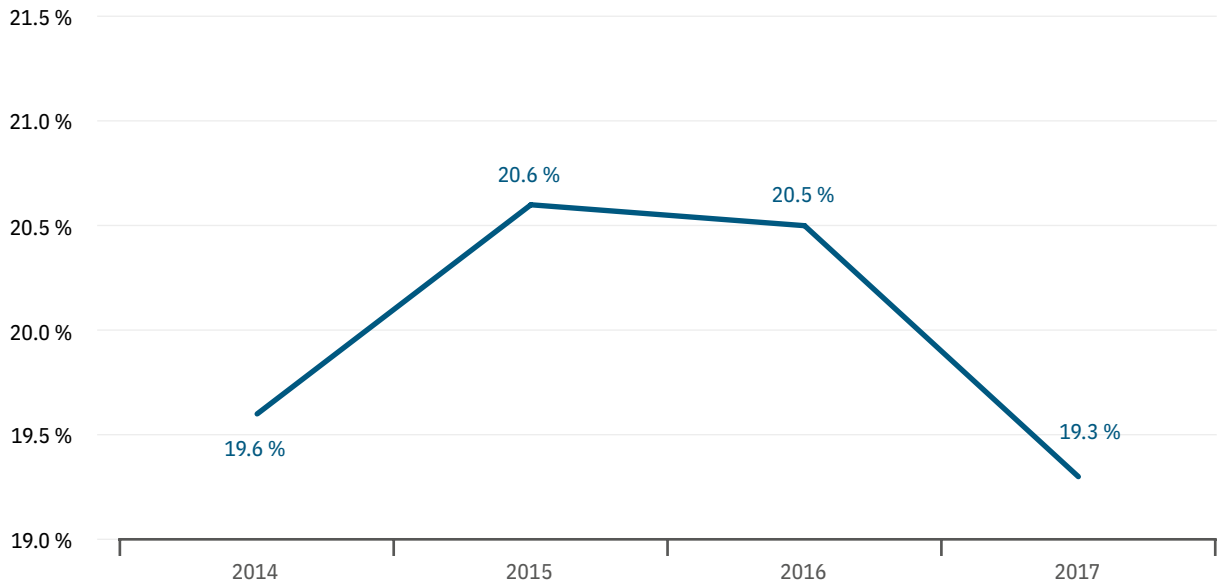




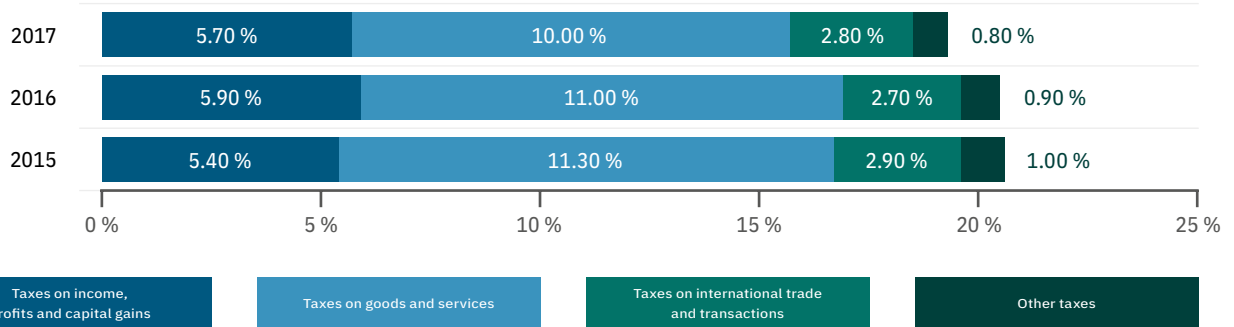
Senegal

Stepping up domestic revenue mobilisation



Tax revenues (% of GDP) (2014-2017)

Source: Government Finance Statistics (2019)



Tax revenues, by sources (% of GDP) (2015, 2016 & 2017)

Public Expenditure and Financial Accounting (PEFA)

2011 (2011 framework)

- B** Transparency of taxpayer obligations and liabilities
- B** Effectiveness of measures for taxpayer registration and tax assessment
- D+** Effectiveness in collection of tax payments

*A = internationally-recognised level of good performance
D = performance is below the basic level*

Doing Business, Ease of Paying Taxes 2017 (DB 2018), values from 2016 (DB 2017) in parentheses

Payments (number per year)	Time (hours per year)	Total tax rate (% of profit)	Postfiling Index (0-100)
58 (58)	441 (441)	45.1 (45.1)	42.67 (54.32)

Overall ranking
178 / 190 (174 / 190)

Global Competitiveness Report (2017-2018), values from 2016-2017 in parentheses

Effect of taxation on incentive to work
4.2/7; Rank 53/137 (4.4/7; Rank 42/138)

Effect of taxation on incentive to invest
3.4/7; Rank 92/137 (3.4/7; Rank 91/138)