

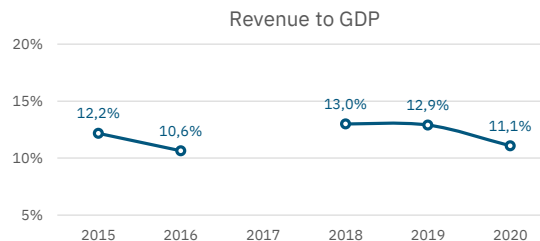
Tax systems' at a glance: Recent progress and reforms in Benin

In 2020, the tax-to-GDP ratio in Benin was 11,1 percent, 1,82 percentage points less than in 2019.

In 2021, Benin revised their General Tax Code, reorganizing the tax on business profits. Benin also made digitalization reforms which have enabled companies to electronically declare and pay taxes. They are continuing efforts to implement an electronic invoicing system.

With regard to environmental taxation, Benin provides a tax exemption to encourage the use of solar energy, electric vehicles and biodegradable packaging. Reforms related to Gender include the redrafting of the General Tax Code to include women, particularly for the assessment of taxes on wages and salaries, the number of dependent children in a household.

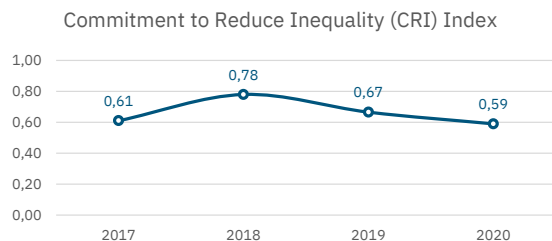
Enhance Domestic Revenue Mobilisation



The graph reports the tax-revenue-to-GDP ratio trend for years where data is available.

Source: Government Revenue Dataset (GRD).

Equitable tax systems

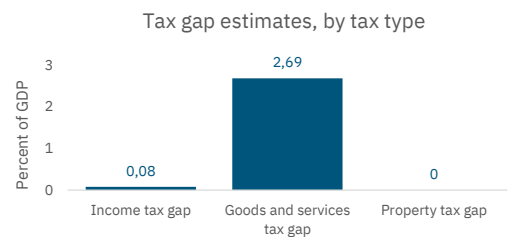


The graph reports the trajectory of the Commitment to reduce Inequality (CRI) Index. The CRI Index scores from zero (least progressive) to one (most progressive).

Source: Oxfam international, the Commitment to Reducing Inequality Index.

Efficient revenue administration

- Benin does not manage large taxpayers and High Net Worth Individuals (HNWIs) programmes



Source: Global Tax Expenditure Database (GTED).

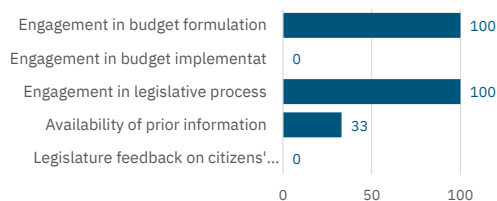
Coherent and coordinated policies

The data reported by Benin regarding tax expenditures is:	Very disaggregated
The regularity of data reporting regarding tax expenditures in Benin is:	Irregular

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	Yes, information beyond the core elements is presented for all tax expenditures.
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	Yes

Source: Global Tax Expenditures Database, Country Profiles; Open Budget Survey; 2020 ATI Monitoring Survey.

Engagement with accountability stakeholders



The graph displays scores on the basis of whether countries meet all (100), most (67), a limited part (33) and none (0) of the requirements for each of these citizen engagement indicators.

Source: IBP Open Budget Survey, questions 127, 130, 131, 137 and 138.

Combat tax-related illicit financial flows

- Benin is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Benin has signed the Amended Multilateral Convention on Mutual Administrative Assistance in Tax Matters for EoIR.

Source: OECD Global Forum on Transparency and Exchange of Information for Tax Purposes, Compliance ratings following peer reviews against the standard of EoIR."