

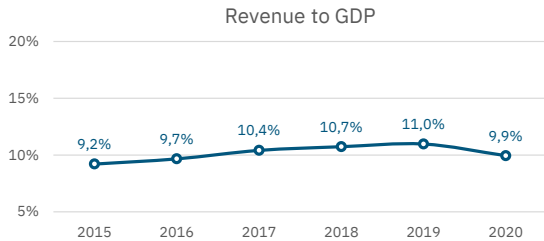


## Tax systems' at a glance: Recent progress and reforms in Madagascar

In 2020, the tax-to-GDP ratio in Madagascar was 9,9 percent, 1,02 percentage points less than in 2019.

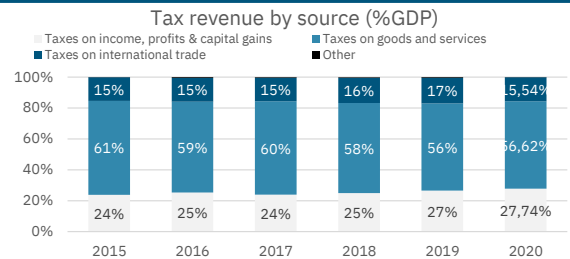
Madagascar implemented reforms aimed to modernize their tax administration. Reforms included the continued digitalization of tax management, such as the implementation of the 'eHetra' platform within the Directorate of Large Companies and Regional Services, which serves as a platform to declare taxes, make electronic payments, store documents and validate payments. Additionally, Madagascar extended the 'e-Hetrphone' project, which allows for the declaration and payment of the Synthetic Tax via mobile money. To improve revenue mobilization, Madagascar also established a withholding tax system for public procurement taxes.

### Enhance Domestic Revenue Mobilisation



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

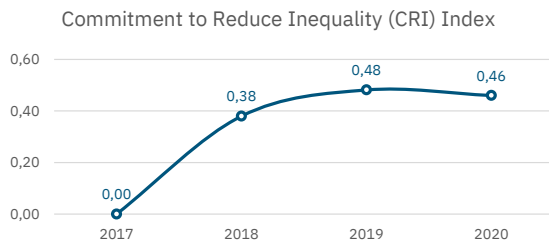
Source: Government Revenue Dataset (GRD).



The graph presents the composition of tax revenues in the country by source of revenue for the period 2015-2020.

Source: Government Revenue Dataset (GRD) (ICTD-UNU-Wider).

### Equitable tax systems

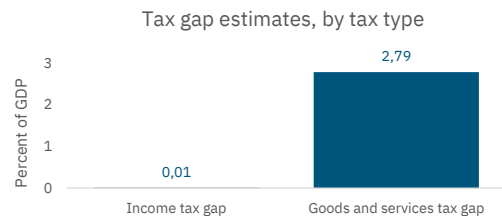


The graph reports the trajectory of the Commitment to reduce Inequality (CRI) Index. The CRI Index scores from zero (least progressive) to one (most progressive).

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

### Efficient revenue administration

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



Source: Global Tax Expenditure Database (GTED).

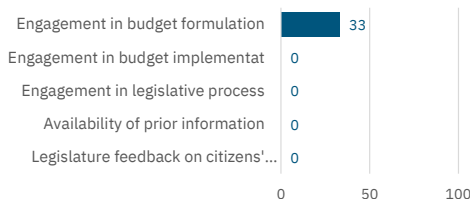
### Coherent and coordinated policies

The data reported by Madagascar regarding tax expenditures is:	Overall estimates
The regularity of data reporting regarding tax expenditures in Madagascar is:	Regular

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

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	Yes, the core information 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

### 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

- Madagascar is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Madagascar 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."

