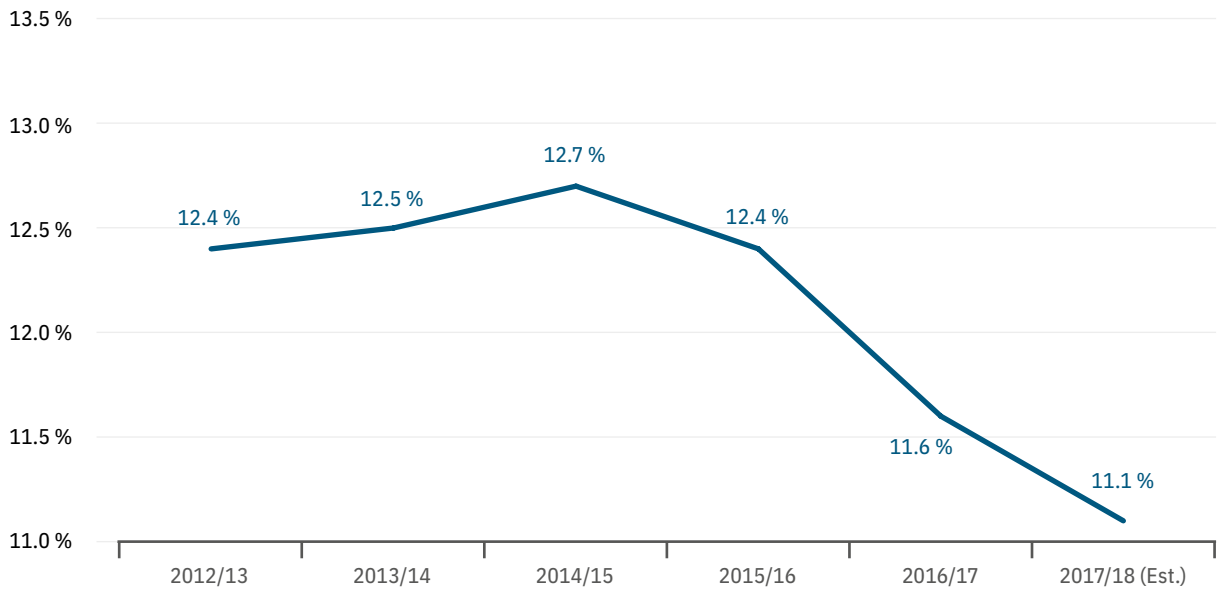




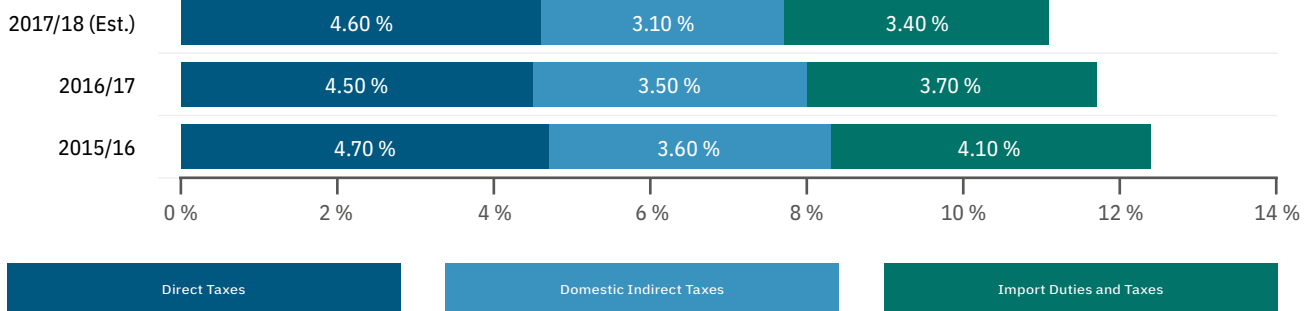
Ethiopia

Stepping up domestic revenue mobilisation



Tax revenues (% of GDP) (2012/13-2017/18)

Source: IMF 2015 Article IV Consultation Report (2012/13), IMF 2017 Article IV Consultation Report (2013/14-2017/18)



Tax revenues, by sources (% of GDP) (2015/16, 2016/17 & 2017/18)

Source: IMF 2017 Article IV Consultation Report

Public Expenditure and Financial Accounting (PEFA)

2015 (2011 framework)

- A** 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)
30 (30)	306 (306)	38.6 (38.6)	50.89 (90.6)

Overall ranking
 133 / 190 (90 / 190)

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

Effect of taxation on incentive to work
3.8/7; Rank 75/137 (4.2/7; Rank 50/138)

Effect of taxation on incentive to invest
3.5/7; Rank 80/137 (3.9/7; Rank 50/138)