



Niger



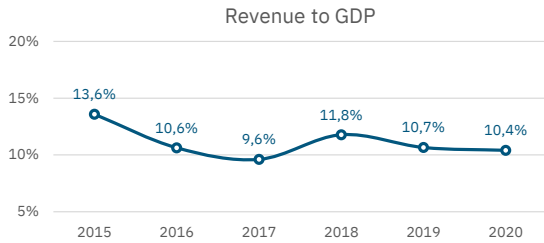
Tax systems' at a glance: Recent progress and reforms in Niger

In 2020, the tax-to-GDP ratio in Niger was 10,4 percent, 0,25 percentage points less than in 2019.

Niger instituted DRM reforms as part of their 2020 Finance Law, which seeks to secure the VAT paid by consumers, support corporate good governance, improve competition between economic operators, and improve relations between the taxpayers and tax administration.

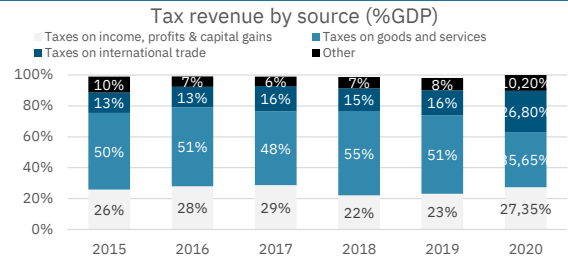
In Niger, tax obligations are not distinguishable by gender. To address environmental sustainability, Niger imposes some environmental taxes, such as timber cutting permits and excise duties on vehicles.

Enhance Domestic Revenue Mobilisation



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

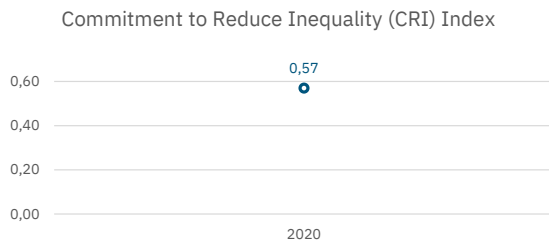
Source: Government Revenue Dataset (GRD).



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

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

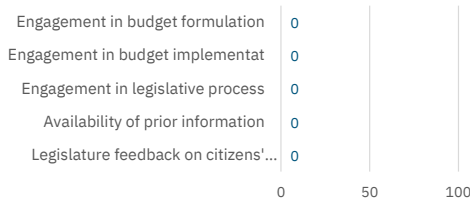
Coherent and coordinated policies

The data reported by Niger regarding tax expenditures is:	Overall estimates
The regularity of data reporting regarding tax expenditures in Niger is:	Irregular

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

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

- Niger is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Niger has and is with 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."

