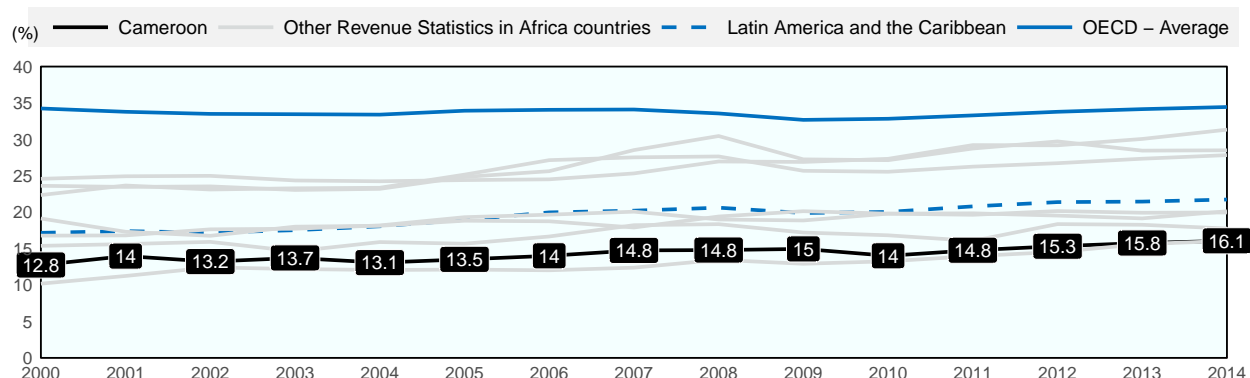


Revenue Statistics in Africa 2016 - Cameroon

Tax-to-GDP ratio over time

The tax-to-GDP ratio (total tax revenue as a % of GDP) in Cameroon increased by 3.3 percentage points between 2000 and 2014, from 12.8% to 16.1%.



Tax-to-GDP ratio by main types of tax revenues

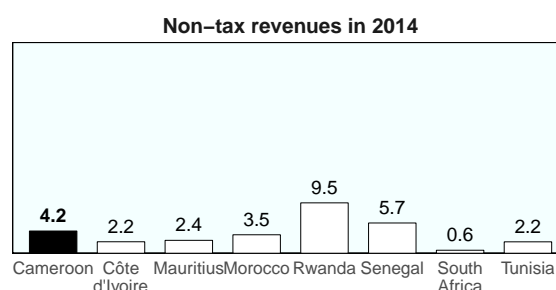
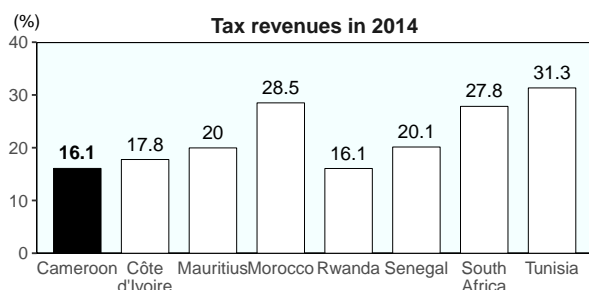
The total tax-to-GDP ratio for Cameroon increased by 3.3 percentage points between 2000 and 2014. Over this period, the tax revenue category with the highest growth was taxes on income, profits and capital gains that displayed an increase of 1.5 percentage points of GDP. On the other hand, the tax revenue category with the lowest growth was personal income tax that decreased by -0.2 percentage points over the same period.

	Millions (CMR) 2014	Cameroon					OECD average % of GDP 2013
		2014	% of GDP 2013	% of GDP 2009	% of GDP 2000	change in pp 2000-14	
Total tax ratio	2547477	16	16	15	13	3.3	34
Taxes on income, profits and capital gains	784122	4.9	4.7	4.7	3.4	1.5	12
...Of which Personal income tax	175021	1.1	1.1	0.89	1.3	-0.21	8.8
...Of which Corporate income tax	460571	2.9	2.9	3.3	1.8	1.1	2.9
Social security contributions	150201	0.95	1.1	0.99	0.99	-0.043	9.1
Taxes on payroll	46902	0.3	0.27	0.16	0	0.3	0.42
Taxes on property	21024	0.13	0.14	0.16	0.2	-0.065	1.9
Taxes on goods and services	1513344	9.6	9.2	8.7	8.1	1.4	11
...Taxes on goods and services (excl VAT)	622180	3.9	3.8	3.8	3.7	0.25	4.3
...Value added tax	891164	5.6	5.4	4.9	4.4	1.2	6.6
Other	31885	0.2	0.3	0.3	0	0.2	0.3

Note : Tax revenue includes net receipts for all levels of government.

Ratios of tax and non-tax revenue to GDP, 2014

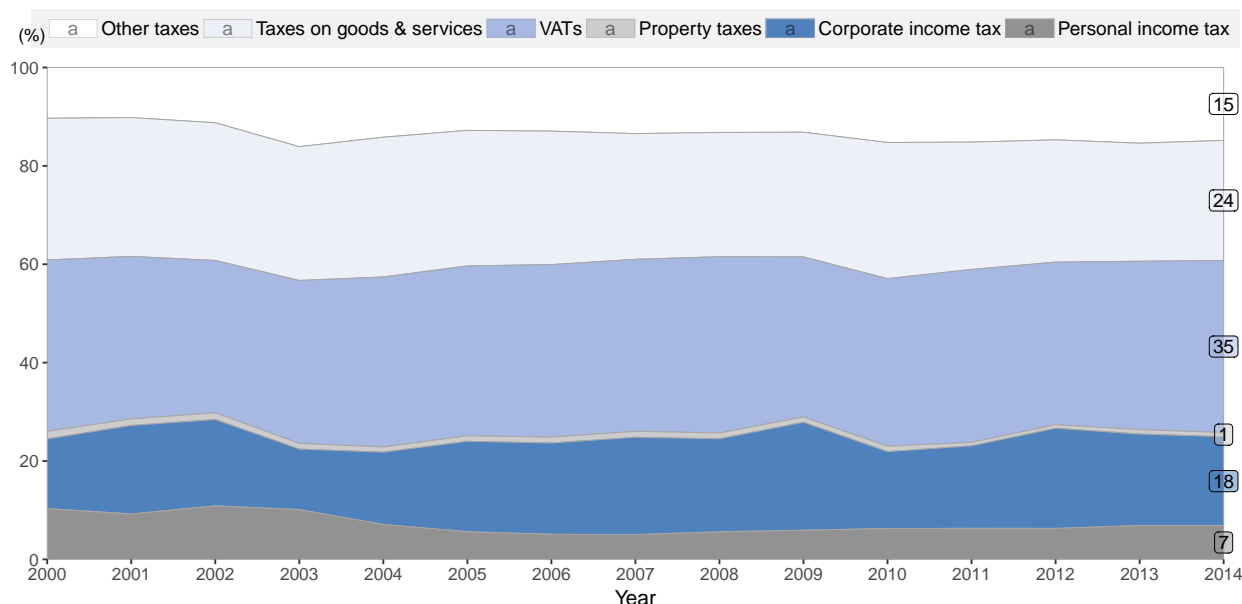
In 2014, the tax-to-GDP ratio for Cameroon was 16.1%, which is the seventh highest among the eight African countries featured in Revenue Statistics in Africa. The ratio of non-tax revenue to GDP for South Africa was 4.2%, which is the third highest.



Tax structure

Evolution of tax structure from 2000 to 2014

The tax structure, i.e. the tax as a proportion of total tax revenue, in Cameroon has evolved since 2000. The tax revenue category that changed the most was other taxes which has changed from 10.3% of total taxation in 2000 to 14.8% in 2014.



Tax structure compared with LAC and the OECD

Income taxes in Cameroon are higher than the LAC average, but lower than the OECD average as a percent of total taxation. Social security contributions (SSC) are a major component of OECD and LAC countries revenues but among the Revenue Statistics in Africa countries, this is only true for Morocco and Tunisia. The proportion of taxation devoted to goods and services taxes is higher than both the LAC and OECD averages. Property taxes are lower than both the LAC and OECD averages.

