

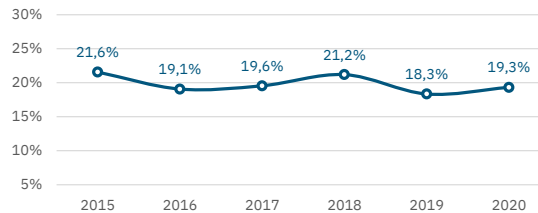


## Tax systems' at a glance: Recent progress and reforms in Mauritania

In 2020, the tax-to-GDP ratio in Mauritania was 19,3 percent, 0,98 percentage points more than in 2019.

### Enhance Domestic Revenue Mobilisation

Revenue to GDP

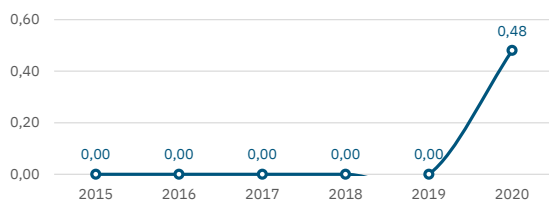


The graph reports the tax-revenue-to-GDP ratio trend for years where data is available.

Source: Government Revenue Dataset (GRD).

### Equitable tax systems

Commitment to Reduce Inequality (CRI) Index



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

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

### Coherent and coordinated policies

The data reported by Mauritania regarding tax expenditures is:	<b>Very disaggregated</b>
The regularity of data reporting regarding tax expenditures in Mauritania is:	<b>Irregular</b>

The Executive's Budget Proposal or any other documentation present information on tax expenditures for at least the budget year	<b>N/A</b>
The government ensures all existing and new tax expenditures are provided for in tax legislation, and is scrutinised by parliament	<b>-</b>

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

### Combat tax-related illicit financial flows

- Mauritania is not yet a signatory country to the CRS Multilateral Competent Authority Agreement (CRS MCAA).
- Mauritania has put in force and is largely compliant 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."