



## Chaire en fiscalité et en finances publiques

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## QUÉBEC/CANADA

### DIRECTEUR PARLEMENTAIRE DU BUDGET

T. Shaw et T. Scholz, « *Perspectives économiques et financières: octobre 2018* », 23 octobre 2018, 40 p.

La Tax Cuts and Jobs Act des États-Unis n'aura pas de répercussions notables sur le climat d'investissement au Canada.

Au cours de la première moitié de 2018, l'économie canadienne a continué de progresser à un rythme supérieur à son rendement potentiel. Stimulée par la vigueur des exportations, la croissance du PIB réel s'est maintenue, en moyenne, à 2,2 % au cours des deux premiers trimestres de l'année.

L'inflation sous-jacente a augmenté pour atteindre la cible de 2 % et la croissance des salaires s'est améliorée, ce qui a amené la Banque du Canada à relever son taux directeur de 25 points de base en janvier et encore une fois en juillet.

La performance économique canadienne demeure solide, mais nous continuons de surveiller les facteurs macroéconomiques et les risques pour l'avenir, adaptant nos hypothèses clés et nos conclusions conséquemment.

## INSTITUT C.D. HOWE

B. Dachis, « *A Roadmap to Municipal Reform: Improving Life in Canadian Cities* », 25 octobre 2018, 288 p.

Les municipalités n'ont pas à disposer de pouvoir de taxation plus larges que les impôts fonciers résidentiels et les tarifs.

[...] Dachis covers three big themes on how cities can do better. Part One looks at the way cities finance themselves and, through their budget plans, lay out the broad directions for their policies and administration. Part Two covers how cities spend the money they collect, both on day-to-day operations and on infrastructure. Part Three looks specifically at housing policies – at the way municipal governments are making homes more expensive to own and rent, and how they can fix that problem. [...]

On Fixing Municipal Finances: "The common misperception that cities are broke stems from the way they set their budgets. Cities do not need additional tax powers beyond their traditional tax base of residential property taxes and user fees.... (sic) if we use the same financial accounting language for municipalities as the federal and provincial governments use, our understanding of municipal finances will change dramatically. Simply by adopting this more accurate language, a major misconception will have been removed."

## INSTITUT DE RECHERCHE ET D'INFORMATIONS SOCIOÉCONOMIQUES (IRIS)

P. Hurteau, « Combien coûterait la transformation des garderies privées en CPE? », 30 octobre 2018, 14 p.

Le coût de transformation des garderies privées en CPE s'élèverait à 892,4 M\$, soit environ 2 fois les dépenses annuelles du gouvernement en subventions indirectes aux garderies privées.

Le débat entourant l'avenir des services de garde a occupé une place importante dans la dernière campagne électorale. Faut-il mettre fin à la modulation des tarifs selon le revenu des parents? Faut-il prioriser le développement de maternelles 4 ans dans l'espoir de garantir de bons services? Dans les deux cas, la question du type de service de garde qui conviendrait aux besoins de la population a été plus souvent qu'autrement laissée de côté. Pourtant, la majorité des avis convergent pour reconnaître la réussite que représentent les CPE en matière d'éducation à la petite enfance. Il est étonnant alors que l'idée d'étendre ce modèle retienne si peu l'attention. Pour combler cette carence, l'IRIS propose dans la présente note socio-économique une évaluation du coût d'un élargissement substantiel du modèle des CPE plutôt que celui des garderies privées dites non subventionnées.

Pour ce faire, cette note procédera en trois étapes: d'abord elle dressera un bilan de l'action gouvernementale des dernières années en matière de services de garde, ensuite elle présentera l'impact de ces actions sur le milieu et, finalement, elle estimera les coûts associés à un élargissement du réseau des CPE.

## INSTITUT ÉCONOMIQUE DE MONTRÉAL (IÉDM)

M. Bédard et K. Brookes, « Rétablir la compétitivité canadienne passe par une baisse de l'impôt des entreprises », 23 octobre 2018, 4 p.

Plutôt que d'annoncer des mesures ciblées pour attirer l'investissement au pays, Ottawa devrait rétablir la compétitivité des entreprises canadiennes face à leurs concurrents américains en baissant le taux d'imposition des entreprises.

À l'approche de la mise à jour économique de l'automne, la rumeur veut qu'Ottawa favorise des mesures ciblées pour promouvoir l'investissement plutôt que de baisser le taux d'imposition des entreprises. Ce serait une erreur. La compétitivité des entreprises canadiennes a été malmenée par les baisses d'impôt américaines ainsi que par les efforts de déréglementation au sud de la frontière. Le gouvernement fédéral doit profiter de sa mise à jour pour baisser l'impôt des entreprises et rétablir l'avantage canadien; ne pas agir entraînera des coûts importants tant pour les entreprises que pour les travailleurs.

Jusqu'à récemment, le Canada détenait un net avantage sur les États-Unis sur le plan de la fiscalité des entreprises; le taux combiné (fédéral et États) moyen de l'impôt sur le revenu des sociétés était de 39 % chez nos voisins, contre seulement 27 % ici (fédéral et provinces). Cependant, en 2018, le taux combiné américain est passé à 26 %, légèrement sous le taux canadien. À cela s'ajoutent les efforts de déréglementation aux États-Unis, dont plusieurs peinent encore à réaliser toute l'ampleur, et qui rendent leur économie bien plus accueillante.

L'inaction du gouvernement fédéral pourrait faire en sorte que les investisseurs qui hésitent entre des projets canadiens ou américains pourraient trouver ces derniers plus attrayants; déjà, l'investissement non résidentiel des entreprises canadiennes accuse un retard important par rapport à celui des autres pays développés.

## INSTITUT FRASER

D. Stansel, J. Torra et F. McMahon, « Economic Freedom of North America 2018 », 30 octobre 2018, 98 p.

L'Alberta arrive en tête des provinces canadiennes les plus libres économiquement, suivie de près par la

## Colombie-Britannique. De son côté, le Québec se retrouve bon dernier.

Economic Freedom of North America 2018 is the fourteenth edition of the Fraser Institute's annual report. This year it measures the extent to which the policies of individual provinces and states were, in 2016, supportive of economic freedom, the ability of individuals to act in the economic sphere free of undue restrictions. There are two indices: one that examines provincial/state and municipal/local governments only and another that includes federal governments as well. The former, our subnational index, is for comparison of individual jurisdictions within the same country. The latter, our all-government index, is for comparison of jurisdictions in different countries.

For the subnational index, Economic Freedom of North America employs 10 variables for the 92 provincial/state governments in Canada, the United States, and Mexico in three areas: 1. Government Spending; 2. Taxes; and 3. Labor Market Freedom. In the case of the all-government index, we incorporate three additional areas at the federal level from Economic Freedom of the World (EFW): 4. Legal Systems and Property Rights; 5. Sound Money; and 6. Freedom to Trade Internationally; and we expand Area 1 to include government enterprises and investment (variable 1C in EFW), Area 2 to include top marginal income and payroll tax rate (variable 1Dii in EFW), and Area 3 to include credit market regulation and business regulations (also at the federal level). These additions help capture restrictions on economic freedom that are difficult to measure at the provincial/state and municipal/local level.

## MOWAT CENTRE

J. Thirgood et A. Parkin, « [Portraits 2017: Economic Security and the Social Safety Net](#) », Octobre 2018, 28 p.

La confiance inégale des Ontariens dans le filet social de la province survient à un moment où de nombreux citoyens se méfient du gouvernement.

A decade after the financial crisis of 2008, many Ontarians remain somewhat uncertain about the future, expressing concerns about job security and opportunities for economic mobility, and mixed views about their social safety net. This is the

main finding from a new Mowat report analyzing our [Portraits 2017 survey data](#)



## ÉTATS-UNIS BROOKINGS INSTITUTE

B. Coulibaly et D. Gandhi, « [Mobilization of tax revenues in Africa](#) », 17 octobre 2018, 15 p.

Le taux de recouvrement des recettes fiscales est très bas dans l'Afrique subsaharienne, mais l'analyse suggère la possibilité de générer des recettes fiscales supérieures aux niveaux actuels en renforçant la gouvernance.

Sub-Saharan Africa faces a sizeable shortfall in financing for investment, estimated at about \$230 billion a year, on average, over the next five years. This shortfall is due to low domestic savings rates, partly as tax revenue collection continues to underperform notwithstanding recent improvements. Indeed, tax revenues in the region (excluding those raised from the natural resource sector) moved up from 11 percent of GDP in the early 2000s to about 15 percent in 2015. Even so, the ratio falls short of the desired level and remains below that of the OECD (24 percent) and other emerging and developing countries. In this brief, we develop an analytical framework to guide our understanding of the factors still restraining the region's revenue collection and to discern the fundamental drivers of the increase in past years.

We find that the region's still-lower tax revenues are due to both lower taxation capacities—about 20 percent of GDP on average—and to inefficiencies in revenue collection. Addressing both factors can significantly boost revenues in sub-Saharan Africa to levels comparable to those of OECD countries. Encouragingly, both tax capacity and efficiency in revenue mobilization are increasing region-wide, contributing to the 4 percentage point increase in tax-to-GDP ratio over the past two decades or so.

Looking ahead, scope exists to raise tax revenues above the current levels by further strengthening tax capacity and improving governance in revenue collection. On the one hand, strengthening tax capacity should remain a medium- to long-term po-

licy objective, given that capacity is largely determined by entrenched structural factors such as the stage of economic development, the size of the informal sector, sectoral composition of economic activity, and so on. Improving governance, on the other hand, can yield near-term results. Our analysis suggests that strengthening governance, including combating corruption and bolstering accountability, can significantly reduce inefficiencies, and help mobilize up to \$110 billion annually, on average, over the next five years. This amount is more than double the \$44 billion in official development assistance to the region in 2016, and almost one-half of the estimated \$230 billion average financing gap.

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## CENTER FOR AMERICAN PROGRESS

S. Berger, S. Halon et G. Hendricks, « [Reflections on the Congressional Budget Act](#) », 26 octobre 2018, 27 p.

Le processus d'adoption des politiques budgétaires révèle que le *Congressional Budget Act* est lacunaire en normes et en procédure.

Tax legislation enacted by the 115th Congress, commonly referred to as the Tax Cuts and Jobs Act (TCJA) of 2017, exposed significant problems in Congress' deliberative mechanisms. The far-reaching tax changes were rushed through Congress in a matter of weeks under the special fast-track budget reconciliation process, straining procedures that had been designed to ensure deliberative and inclusive consideration of fiscal policy.

The legislation's proponents relied on budgetary gimmicks and deceptive economic arguments that were unsupported by any serious analysis. The majority in Congress chose to disregard the budget impact estimates of the Joint Committee on Taxation (JCT) and the Congressional Budget Office (CBO), while the Treasury Department produced no public revenue or distributional analysis of the bill.

The process itself was also rushed and closed: Congress held no hearings on the legislation where it could have heard from tax experts, affected communities, or the general public; it conducted key negotiations behind closed doors; and

it made numerous, consequential changes at the last minute before critical votes, without providing sufficient time for the public or even most members to understand the effects of those changes. It is essential to restore rationality and basic norms to the budget process in order to ensure that this approach does not set a new and dangerous precedent for the nation. [...]

This report examines the major reforms enacted as part of the CBA and assesses what is working and where the current budget process has gone astray. The report recommends several reforms, including that Congress should increase transparency and access to information by strengthening nonpartisan institutions such as the CBO and creating neutrality between tax and budget processes. It also recommends that Congress take steps to address the brinkmanship and partisan posturing in the current budget process by eliminating the debt ceiling and streamlining the budget resolution process.

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## CENTRE FOR POLICY STUDIES (CPS)

A. Morton, « [From Rent to Own](#) », 12 octobre 2018, 56 p.

Un remboursement d'impôt partagé entre vendeur et acheteur sur le gain en capital de la vente des logements encouragerait les transferts et faciliterait l'accès à la propriété.

The housing crisis is one of the great public policy challenges of our age – to the point where the Prime Minister has called it her 'personal mission' to reverse the fall in home ownership, which is condemning 'Generation Rent' to a less stable, less happy and less prosperous future. [...]

We propose a scheme called Help to Own. This would turn the Capital Gains Tax payable by a landlord on sale of a rented home into a rebate shared between landlord and tenant (or tenants). The former would get a powerful incentive to sell. The latter would get substantial help towards a 10% deposit so that they can purchase the home either outright or via shared ownership. [...]

In an early draft of this paper, we calculated that a 25%/75% split of the rebate between landlord and tenant would provide enough to pay for a 7%

deposit for the tenant if they contributed the remaining 3%. Following consultation with stakeholders, we have adjusted our proposal to a 33%/66% split: landlords would receive a third of the CGT rebate, with tenants getting up to 66% of the remainder up to a limit of 6.66% of the property's value, as long as they contributed 3.33%. This is a similar split to the original Right to Buy scheme in the 1980s and gives tenants a 10% deposit so they can move into ownership. [...]

We also suggest, for landlords who only own one property, that their rebate is topped up with a flat figure of £3,000 in order to provide the strongest possible incentive to sell. In order to ensure high take-up, we propose that the scheme operate for a single year, from 2020/1, to give people time to save for their share of the deposits. And in order to ensure fairness, the amount that any tenant or landlord could receive per property would be capped at £35,000. [...]

For tenants this would be a fantastic offer. They could put in £1 in savings and end up with £3 in total in order to move into ownership. This would mean, for an average UK property, that they would put in roughly £7,000 to receive a £14,000 topup – enough for a 10% stake. Those who could not afford the whole property (for example those living in London) would be able to buy the majority of it under a shared ownership system.

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## HERITAGE FOUNDATION

A. Michel, K. Dayaratna et al., « [Taxes Will Go Up in Every Congressional District If the TCJA Is Repealed](#) », 17 octobre 2018, 11 p.

Au lieu d'abroger ou de supprimer le « Tax Cuts and Jobs Act (TCJA) », le Congrès devrait le rendre permanent, considérant que le ménage américain moyen perdrait 26 906 dollars de salaire net au cours des 10 prochaines années en l'abrogeant.

The Tax Cuts and Jobs Act (TCJA) cut taxes for the average household in every state and every congressional district. Some have proposed repealing the tax cuts, which would shrink incomes, destroy jobs, lower investment, and, ultimately,

decrease economic opportunity. If the TCJA is repealed in 2020, Heritage Foundation analysts estimate that the average American household would lose \$26,906 in take-home pay over the following 10 years, and that the average family of four would lose \$45,739 in take-home pay. Average taxpayers in every congressional district would have lower incomes and fewer employment opportunities.

Instead of repealing or rolling back the TCJA, Congress should make it permanent and reduce the deficit by reducing spending to align with projected revenues.

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## INSTITUTE OF TAXATION AND ECONOMIC POLICY (ITEP)

M. Wiehe, A. Davis et al., « [Who Pays: A Distributional Analysis of the Tax Systems in All 50 States](#) », 17 octobre 2018, 145 p.

Une analyse de la répartition des systèmes fiscaux dans les 50 États et le district fédéral de Columbia démontre que la grande majorité de ceux-ci sont inéquitables.

Who Pays: A Distributional Analysis of the Tax Systems in All 50 States (the sixth edition of the report) is the only distributional analysis of tax systems in all 50 states and the District of Columbia. This comprehensive report assesses tax fairness by measuring effective state and local tax rates paid by all income groups. No two state tax systems are the same; this report provides detailed analyses of the features of every state tax code. It includes state-by-state profiles that provide baseline data to help lawmakers and the public understand how current tax policies affect taxpayers at all income levels.

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## TAX FOUNDATION

K. Pomerleau, « [Analysis of Senator Kamala Harris's "LIFT the Middle-Class Act"](#) », 24 octobre 2018, 7 p.

Une analyse de l'impact sur l'économie du LIFT the Middle-Class Act (LIFT), un

crédit d'impôt remboursable de 3000\$/famille proposé par la Sénatrice Kamala Harris (D), qui réduira les recettes fiscales de l'état par 2.7\$ milliards.

Senator Kamala Harris (D-CA) announced plans to introduce legislation to create a new refundable tax credit that would be available to low- and middle-income taxpayers. Called the "LIFT the Middle-Class Act" (LIFT), this proposal would create a new \$3,000 credit (\$6,000 for married couples filing jointly). According to Sen. Harris, she introduced the credit with the goal of increasing the after-tax income of families to help address the rising cost of living.

## TAX POLICY CENTER

L. Dadayan, « [State Tax Revenues Soar in the First Quarter of 2018](#) », *State Tax and Economic Review*, 30 octobre 2018, 53 p.

Les modifications des recettes fiscales, associées aux modifications de la politique fiscale fédérale ont aidé les États à clôturer l'exercice 2018 sur une note positive.

The first edition of Urban's new *State Tax and Economic Review* finds total state tax revenue from all sources showed strong growth in the final quarter of 2017 and the first quarter of 2018. The largest increases were in individual income tax revenues. State government tax revenue grew mostly in response to income shifting due to the Tax Cuts and Jobs Act, and other one-time factors. In addition, a handful of states facing falling revenues at the end of fiscal year 2017, enacted significant tax changes, projected to bring in \$8.8 billion additional revenue in fiscal year 2018.



## INTERNATIONAL

### AUSTRALIAN NATIONAL UNIVERSITY

J. Killaly, « [The Chevron Australian Holdings Case and the reach of the arm's](#)

[length principle](#) », TTPI - Working Paper 17/2018, Octobre 2018, 33 p.

L'affaire Chevron Australia Holding Pty Ltd crée un test d'expectative raisonnable qui se base sur le comportement commercial rationnel en matière de prix de transfert entre sociétés avec lien de dépendance.

The recent decision by the Full Federal Court in *Chevron Australia Holdings Pty Ltd v Commissioner of Taxation* [2017] FCAFC 62 is a watershed, not only in Australia but internationally. It provides important insights into how the arm's length principle takes account of the economic, market and business conditions in which a multinational has to operate. It explores the potential implications arising from the different business practices multinationals adopt for their dealings with independent external entities and those they use for intra-group dealings. The decision may well have impacts beyond the immediate context of intra-group financing, and suggests the latest version of Australia's transfer pricing rules (Subdivision 815-B) has a sound foundation.

Importantly, the Full Court found that when pricing related party loans Australia's transfer pricing rules allow the relevant subsidiary to be seen as part of the wider international group and do not require it to be viewed as a stand-alone entity. A significant breakthrough is the articulation of a reasonable expectation test based on rational commercial behaviour, similar to the approach Australian courts have taken to the operation of the general anti-avoidance provisions in Part IVA. The Full Court explains this as an evaluative prediction of events and transactions based on evidence and, where appropriate, admissible, probative and reliable expert opinion as to what might reasonably be expected if the actual agreement had been unaffected by the lack of independence and the lack of arm's length dealing.

## BANQUE MONDIALE

A. Fuchs Tarlovsky, M. Matytsin et O. Obukhova, « [Tobacco Taxation Incidence : Evidence from the Russian Federation](#) », Policy Research Working Paper, 29 octobre 2018, 27 p.

Une augmentation du prix du tabac résultant d'une hausse des taxes génère des variations négatives des revenus dans tous les groupes de la population en Russie.

Despite the well-known positive effects of tobacco taxes on health outcomes, policy makers avoid relying on such taxes because of their possible regressive impact. Using an extended cost-benefit analysis to estimate the distributional effect of cigarettes in the Russian Federation, this paper finds that the long-run impact may in fact be progressive. The methodology applied incorporates the negative price effect caused by an increase in tobacco taxes, combined with a presumed future reduction in medical expenditures and a rise in working years caused by a reduction in the rate of smoking among the population. The analysis includes estimates of the distributional impacts of price rises on cigarettes under various scenarios, based on information taken from the Russia Longitudinal Monitoring Survey -- Higher School of Economics for 2010–16. One contribution is the quantification of impacts by allowing price elasticities to vary across consumption deciles. Overall, cigarette taxes exert a positive long-term effect on household incomes, although the magnitude depends on the structure of the conditional price elasticity. If the population is more responsive to tobacco price changes, then it would experience greater gains from the health and extended work-life benefits.

## COMMISSION EUROPÉENNE

A. Kalyva, S. Princen et al., « [Labour taxation and inclusive growth](#) », 17 octobre 2018, 69 p.

Les États européens doivent changer leur approche en matière de taxation afin de réduire la désincitation au travail causée par les régimes fiscaux en place.

The importance of tackling income inequality has been stressed in the context of the European Pillar of Social Rights. In this context, the 2018 Annual Growth Survey underlined the relevance of labour taxes to pursue inclusive growth, as it has an important impact on economic growth but also on income inequality.

Not all labour tax reforms, however, can simultaneously foster growth and reduce income inequality: some reforms imply a trade-off while others offer a win-win situation. This paper focusses on those labour tax reforms which offer complementarities between growth and income inequality objectives. It expands on work carried out for the Eurogroup (tax wedge, financing labour tax cuts) and the Economic Policy Committee (secondary earners, design of labour taxation) in supporting the EU political imperative of addressing income inequalities while fostering growth.

## COMMISSION EUROPÉENNE

P. Ciaian, A. Ivanov et D. Kancs, « [Long-run economic, budgetary and fiscal effects of Roma integration policies](#) », 23 octobre 2018, 64 p.

À long terme, les bénéfices économiques et fiscaux générés par l'intégration de la population Rom au sein des pays européens surpasseraient les débours qu'elle engendrerait.

Although, the need for an efficient Roma integration policy is growing in Europe, surprisingly little robust scientific evidence regarding potential policy costs and expected benefits of alternative policy options has supported the policy design and implementation so far.

The present study attempts to narrow this evidence gap and aims to shed light on long-run economic, budgetary and fiscal effects of selected education and employment policies for the inclusion of the marginalised Roma in the EU. We employ a general equilibrium approach that allows us to assess not only the direct impact of alternative Roma integration policies but also to capture all induced feedback effects.

Our simulation results suggest that, although Roma integration policies would be costly for the public budget, in the medium- to long-run, economic, budgetary and fiscal benefits may significantly outweigh short- to medium-run Roma integration costs. Depending on the integration policy scenario and the analysed country, the full repayment of the integration policy investment (positive net present value) may be achieved after 7 to 9 years. In terms of the GDP, employment and

earnings, the universal basic income scenario may have the highest potential, particularly in the medium- to long-run.

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## FONDS MONÉTAIRE INTERNATIONAL (FMI)

A. Sayegh, S. Flynn et al., « [Former Yugoslav Republic of Macedonia: Fiscal Transparency Evaluation](#) », IMF Country Report No. 18/299, 29 octobre 2018, 67 p.

La Macédoine respecte la norme de bonnes ou de pratiques avancées pour 13 des 36 principes et la norme de base pour 12 autres.

Macedonia is making a concerted effort to enhance its fiscal transparency practices. The government has placed improving the quality and transparency of public institutions at the core of its 2018–21 Public Financial Management (PFM) Reform Program. Some progress has been made, particularly on increasing the availability of information on the use of public resources during the year, and further initiatives are underway to strengthen the medium-term focus and policy orientation of the budget as well as the legal framework for budget formulation and reporting. Further compliance with the European Union’s fiscal reporting requirements, as a candidate country for EU membership, will also strengthen transparency.

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## INSTITUTE FOR FISCAL STUDIES (IFS)

C. Belfield, D. Goll et L. Sibietta, « [Socio-economic differences in total education spending in England: middle-class welfare no more](#) », IFS Briefing Note BN242, 31 octobre 2018, 31 p.

Les réformes entreprises depuis 2010 ont permis d'augmenter le financement de l'éducation en faveur des élèves issus de milieux défavorisés.

Pupils benefit from a large amount of state funding for education in the 12+ years they spend in formal education, about £73,000 on average for

pupils aged 16 in Summer 2010 in England. In this report, we find that these differences in funding by social class have now vanished. Changes to the distribution of school funding, increased staying-on rates and reforms to HE funding mean that there was no difference in the amount of public money spent in total on educating the poorest and richest pupils who were taking their GCSEs in 2010. This has happened despite the facts that richer pupils remain much more likely to enrol in HE and that public subsidy for HE remains substantial. Since 2010, the funding system has become even more beneficial to lower-income students relative to the better off. This is in part because of further school funding reforms, in part because post-16 participation rates have risen and in part because funding for school sixth forms (where better-off children are more likely to study) has been cut relative to funding for colleges (which are more likely to serve poorer students).

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## ORGANISATION DE COOPÉRATION ET DE DÉVELOPPEMENTS ÉCONOMIQUES (OCDE)

OCDE, « [Revenue Statistics in Africa 2018](#) », 31 octobre 2018, 318 p.

L'assiette fiscale dans 21 pays d'Afrique a augmenté notamment grâce à l'augmentation de l'impôt sur le revenu et les bénéfices ainsi qu'à la taxe sur la valeur ajoutée.

La réalisation des Objectifs de développement durable (ODD) des Nations Unies et la mise en œuvre du Programme d'action d'Addis-Abeba exigent la mobilisation de fonds supplémentaires, notamment des ressources intérieures, pour financer les biens et services publics. Ce rapport présente un ensemble d'indicateurs comparables à l'échelle internationale sur les recettes fiscales et non fiscales, qui peuvent servir à mesurer les progrès accomplis par les pays pour mobiliser leurs ressources intérieures et élaborer leurs politiques et réformes fiscales.

[...] La publication Statistiques des recettes publiques en Afrique fournit des données sur 21 pays d'Afrique : Afrique du Sud, Botswana, Burkina Faso, Cabo Verde, Cameroun, République du Congo, République démocratique du Congo, Côte d'Ivoire, Égypte, Eswatini, Ghana, Kenya, Mali, Maroc, Maurice, Niger, Ouganda, Rwanda, Sénégal, Togo et Tunisie. Elle comprend également un



chapitre spécial consacré à la « Stratégie pour l'harmonisation des statistiques en Afrique » (SHaSA) de l'Union africaine et à la place occupée par les Statistiques des recettes publiques en Afrique dans cette stratégie.

[...] Le ratio moyen impôts/PIB dans les 21 pays d'Afrique couverts par la publication (« moyenne d'Afrique (21) ») s'est établi à 18.2 % en 2016. Le ratio impôts/PIB correspond aux recettes fiscales totales (y compris les cotisations de sécurité sociale) exprimées en pourcentage du produit intérieur brut (PIB). La moyenne pour l'Afrique (21) a été inférieure à celle des pays d'Amérique latine et des Caraïbes (22.7 %) et des pays de l'OCDE (34.3 %). Dans les différents pays, les ratios impôts/PIB observés vont de 7.6 % en République démocratique du Congo à 29.4 % en Tunisie, deux tiers des pays ayant enregistré un ratio compris entre 13.0 % et 20.0 %. Six pays ont affiché un ratio supérieur à 20 % (Afrique du Sud, Maroc, Maurice, Sénégal, Togo et Tunisie).

Les recettes fiscales ont sensiblement augmenté depuis 2000 dans presque la totalité des pays considérés. Cet accroissement s'explique par les fortes hausses des recettes tirées des impôts sur le revenu et les bénéfices (2.6 points de pourcentage en moyenne) et des recettes de TVA (2.0 points de pourcentage en moyenne). Le ratio moyen impôts/PIB des pays d'Afrique (21) a ainsi progressé de 5.0 points de pourcentage depuis 2000. Cette progression est comparable à celle enregistrée en moyenne dans la région d'Amérique latine et des Caraïbes (ALC) (4.7 points de pourcentage) et plus élevée que dans les pays de l'OCDE (0.4 points de pourcentage sur la période). Ce ratio est resté stable entre 2015 et 2016, alors que la croissance économique en Afrique a reculé et que les prix des matières premières ont continué à baisser.

## RESOLUTION FOUNDATION

M. Whittaker, « [Tunnel vision: Autumn Budget 2018 and 'ending austerity'](#) », 24 octobre 2018, 67 p.

Le chancelier britannique aura le défi de concilier la fin de l'austérité et la diminution de la dette.

The Chancellor faces both a challenge and some potential good news ahead of his second Autumn Budget. The challenge stems from the fact that he

must balance the seemingly conflicting goals – set very explicitly by the Prime Minister – of 'ending austerity' and lowering debt as a share of GDP. The former comes with a price tag, while the latter precludes the option of meeting that cost simply through extra borrowing. And both must be delivered against a backdrop of heightened economic uncertainty as Brexit approaches. The good news comes in the form of a significant upgrade in the public finances – potentially the largest in-year improvement the OBR has ever delivered – which is set to add to an already sizeable amount of headroom against his main fiscal targets.

Yet still the sums don't add up. An 'end-of-austerity' package that ensures that no department need face any further cuts in real-terms per capita spending beyond 2019-20, alongside cancelling the final year of the four-year benefit freeze and re-investing in the work allowances that underpin the new Universal Credit (UC) system would cost around £31bn in 2022-23. The Chancellor could just about deliver that sum by making full use of his new higher borrowing headroom, but in doing so he would fall foul of his own debt rule. With so much uncertainty around, and an ongoing determination to lower debt relative to GDP, he will want to follow a more modest borrowing path. To square the circle, he will almost certainly need to raise some tax revenues – even if not at this Budget.

[...] Austerity is still very much a fact of life in the UK, felt both in terms of falling per capita spending on a number of public services and in terms of sizeable multi-year cuts in social security for millions of lower income working age households. But with the annual deficit now back in the sort of territory it occupied before the financial crisis, the fiscal pressure that underpinned the start of our austerity decade now feels much less immediate. The Prime Minister's pledge to 'end austerity' is therefore likely to feel like an overdue one to many families across the country. Yet the nation's stock of debt remains elevated relative to pre-crisis levels, and our current economic backdrop is unusually uncertain. 'Ending austerity', then, is a difficult task.

[...] He will likely need to acknowledge that ending austerity means abandoning his objective for structural balance. Much more challengingly, he will almost certainly need to deliver a tax-raising Budget if he is to 'end austerity' – even if such action is delayed for future Budgets. The public may be with him on that, but there's no guarantee that his own party will be. The OBR windfall may

mean the Chancellor can provide further resources for the NHS next year without tax rises, but the big picture looking to the future is that any government wanting to truly 'end austerity' will need to raise taxes in the years ahead.

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