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Issue Brief Series

Domestic Public Resources in the Arab Region

United Nations Economic and Social Commission for Western Asia
(UN-ESCWA)

July 2016

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Domestic Public Resources in the Arab Region

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Domestic Public Resources in the Arab Region

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Domestic Public Resources in the Arab Region

1. Introduction

Financing is important for the Arab region for progressing toward achieving the 2030 agenda for sustainable development, and also for meeting the immediate need of rebuilding the loss of capital stock in the conflict-affected countries. The cumulative financing requirements for selected Arab countries to achieve sustained growth during 2015-2030 are estimated at $3.6 trillion,[2] which may be much larger if cost related to environmental degradation and conflicts are added. For example, an estimated 650 billion USD are needed to reconstruct conflict-affected countries.[3]

The gap between the requirement and the existing financing availability are widening. Declining ODA from traditional donors, except in response to meeting crises situations, and the worsening fiscal situation of major regional donors in the Gulf Cooperation Council (GCC) countries due to plunge in oil prices, pose a major concern to easy access to finance. The Addis Ababa Action Agenda (AAAA) has particularly emphasized that the countries need to harness domestic resources through innovative ways by pulling together different sources, including private and public resources.

This paper takes a stock of the recent trends in domestic revenue mobilization in the Arab countries as a baseline exercise toward monitoring the commitments of countries according to AAAA. It also assesses the key constraints in mobilizing domestic public resources and discusses some of the innovative ways toward promoting domestic public resources. Given the topic of the paper, the other areas of raising resources such as remittances, overseas development assistance etc remains out of the scope of the paper.

2. Trends in domestic revenue mobilisation

The paper focuses on monitoring two areas: (a) taxation and (b) debt financing, which have significant importance for mobilizing revenues for development expenditure by the Arab governments.

Taxation

Arab countries can be grouped into two clusters in terms of major sources revenue from oil and gas sectors or otherwise. The first cluster will be the Gulf Cooperation Council (GCC) countries along with Algeria, Iraq and Libya, whose major source of revenue is the oil and gas sector. Except fo3333r Algeria and United Arab Emirates, the tax component of the revenue is too little and is mainly from corporations related to oil and gas sector. For instance, the share of oil and gas revenue in Saudi Arabia is around 90 per cent of the total revenue (see Annex Table 1). For the purpose of analysis in this paper, these countries are referred as ‘oil-rich’ countries. The second cluster of the countries is referred as the ‘oil-poor’ countries that rely on a mixture of sources of revenue but mainly on indirect taxes

[2] ESCWA 2015. Sustainable development: financing gap in the Arab region. Document presented to the 9th session of the Technical Committee on Liberalization of Foreign Trade, Economic Globalization and Financing for Development in the Countries of the ESCWA Region (Amman, 7-8 April 2015). E/ESCWA/EDID/2015/IG.1/5.
[3] ESCWA, 3rd International Conference on Financing for Development, Key priorities for the Arab region, 2015.

(see Annex Table 2). On average, in these tax systems, around 50 percent of revenue is collected from indirect taxes. In some cases, such as in Jordan and Palestine, indirect taxes constitute around 65 percent of total tax revenue.[4]

Given the differences in tax systems across the oil-rich and oil-poor countries, the tax component of revenue as a per cent of GDP is too low in the former than the latter. Among the oil-rich countries, United Arab Emirates and Algeria show high percentage of tax to GDP, 21 per cent and 34 per cent respectively. Among other countries, tax revenue as a percentage of GDP varies from as little as 1 per cent in Kuwait to 5 per cent in Qatar in 2013, and they have been low consistently over time (Figure 1A).

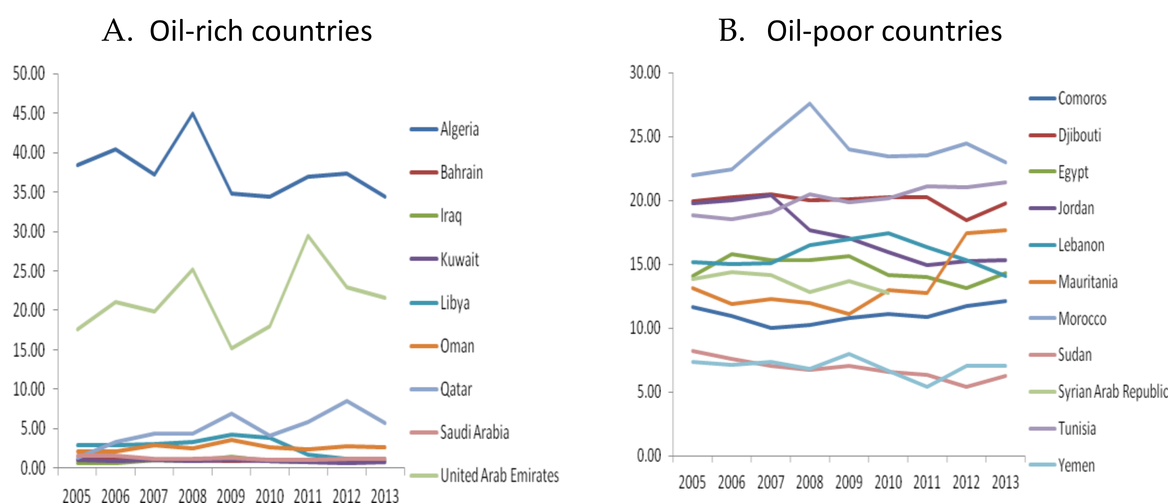
Among the oil-poor countries, tax revenue as percent of GDP is the highest at 23 per cent in Morocco and 20 per cent in Djibouti in 2013 (Figure 1B). In Sudan and Yemen, the share of tax to GDP is significantly low at 6 per cent and 7 per cent respectively. The share varies between 10 to 20 per cent in other countries. The trend of the share of tax to GDP has been largely stagnant in most countries over the past ten years or so, except for Mauritania, Morocco and Tunisia, which witnessed a slight increase in the trend during the same period. In fact, Morocco was experiencing a high increase in share of tax to GDP until 2008, but after that there has been a drop in the share.

In terms of total revenue mobilisation, most of the oil-rich countries show much higher capacity than the oil-poor countries. This is precisely led by revenue from oil and gas sector. For instance, Kuwait can mobilise over 70 per cent of the total revenue from oil and gas sector in 2013. Similarly, several other countries such as Qatar, Oman and Libya are able to mobilise over 50 per cent of their revenues from the oil and gas sector. The share in Saudi Arabia is around 50 per cent as well. The fluctuations in the trend of revenue as a per cent to GDP can mainly be attributed to volatility in oil prices and the global economic crises of 2008, as shown in Figure 2A. However, the fluctuating trends for Libya and Iraq are mainly due to crises situations that engulfed the countries since late 2000s.

The oil-poor countries however show much lower capacity of mobilising revenue as a share of GDP. The highest share is at 42 per cent by Comoros. For most countries, the share is between a quarter and 30 per cent of GDP. Further, several countries in this cluster show drops in the share, especially after 2008 and then again after 2011. While the drop in the share after 2008 can be attributed to the impact of global economic crises, the decline in the share after 2011 for countries is largely due to the impact of the so called 'Arab Spring' and crises that affected several countries such as Egypt, Lebanon and Tunisia.

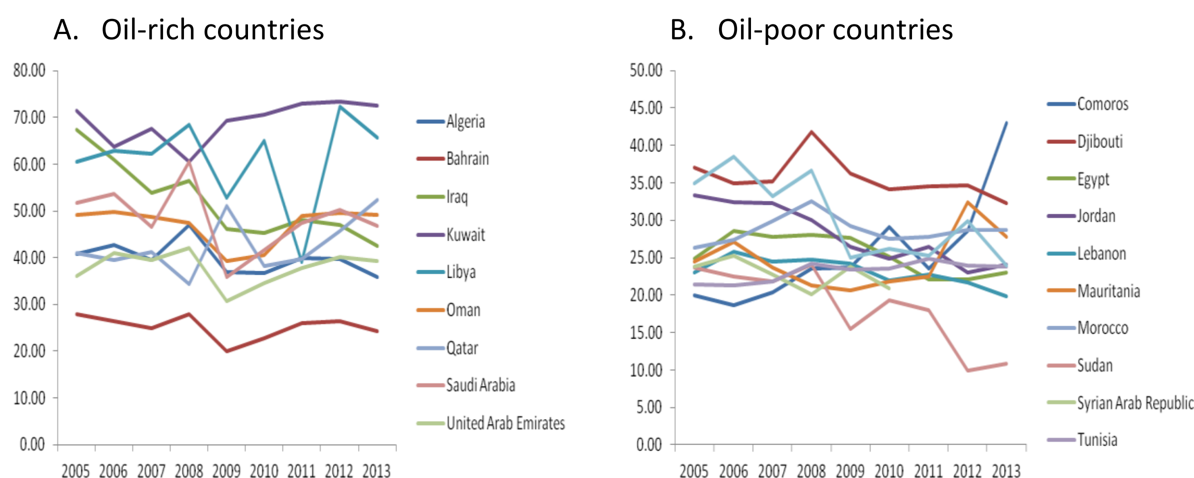
[4] ESCWA 2014: Fiscal space provided by tax revenue in ESCWA region.

Figure 1: Tax revenue (% of GDP) in Arab countries



Source: IMF 2016 (World Revenue Longitudinal Data).

Figure 2: Total revenue (% of GDP) of Arab countries



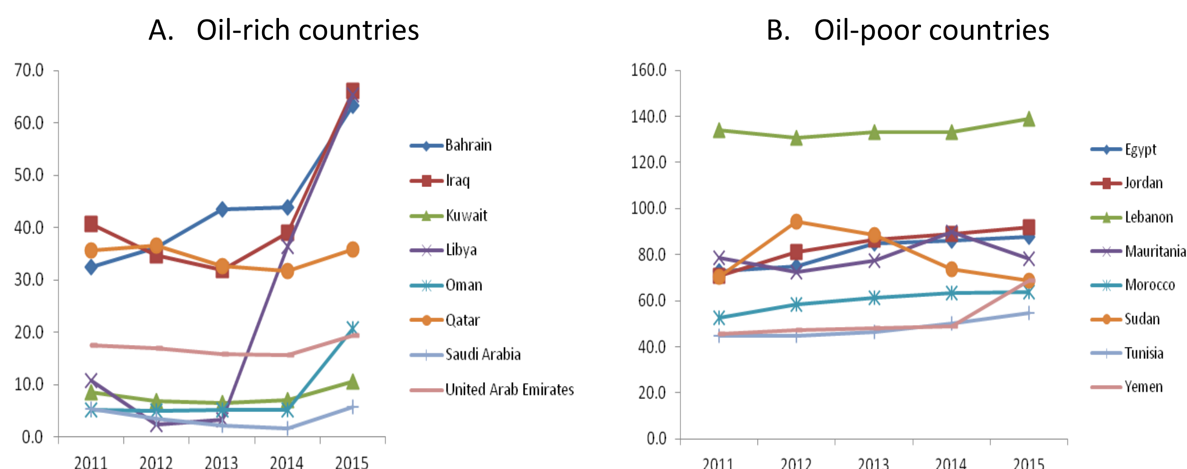
Source: IMF 2016 (World Revenue Longitudinal Data).

Debt financing

Public debt is a key source to fund the budget deficit, particularly in the oil-poor countries of the Arab region. The current levels of debt in the region are generally low. However, increasing reliance on debt without correcting the primary balances have led several countries to incur high levels of public debt to GDP by 2015, such as Lebanon (139%), Jordan (91%), and Egypt (88%) (Figure 3B). The recent increase in debt in certain countries can be largely attributed to the impact of crises in the region either directly or indirectly (Figure 3A and 3B). External debt as a percentage of GDP has also witnessed an increasing trend during 2012-2015 for several of the middle income countries in the region, such as Egypt, Lebanon, Morocco and Tunisia, which implies more pressure on these governments for foreign debt servicing.

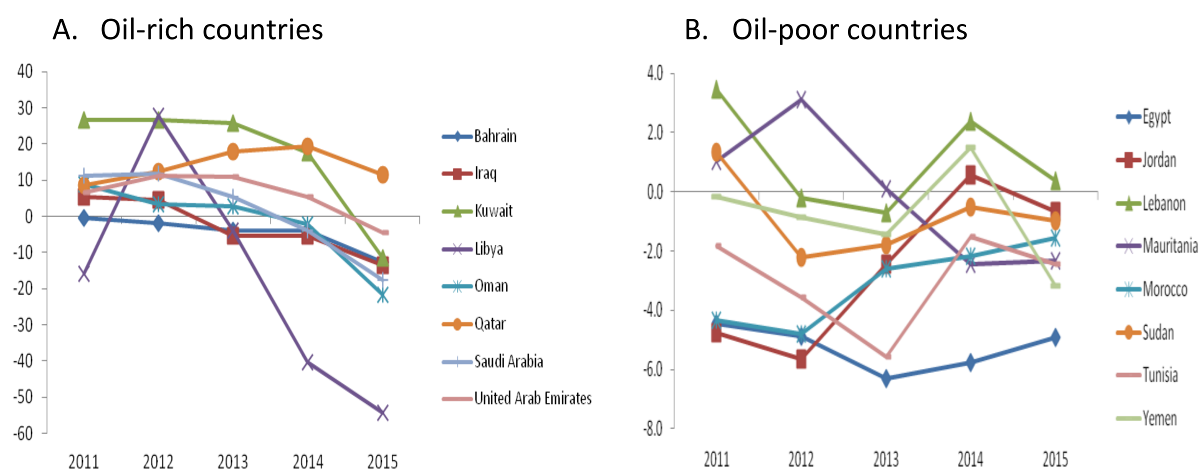
The rising debt is increasingly becoming a concern for some countries in the region, particularly due to the reason that the primary balance in these countries is not generating enough surpluses. Lebanon, Jordan and Egypt, which have high debt to GDP ratio, are also experiencing a zero or negative primary balance, which urges for immediate action on fiscal management in order for service debts (Figure 4B). The oil-rich countries in general used to have more comfortable situation of primary balance. But since the recent plunge in oil price, their primary balance has been declining and has turned negative in 2015, except for Qatar due to its reliance on gas. The severe negative primary balance situation of Libya is a special case due to the impact of crises (Figure 4A).

Figure 3: Gross debt (% of GDP) of selected Arab countries



Source: IMF 2016 (World Economic Outlook Data).

Figure 4: Primary balance (% of GDP) of selected Arab countries



Source: IMF 2016 (World Economic Outlook Data).

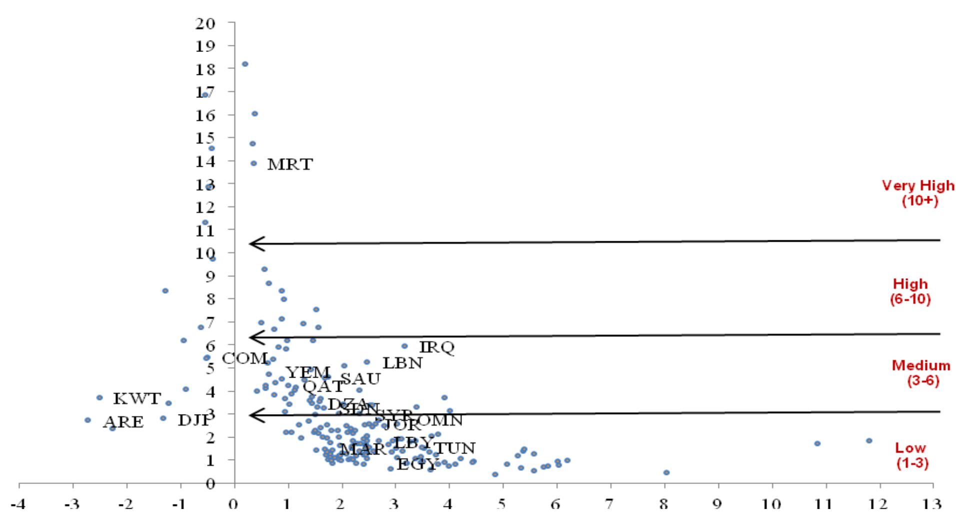
3. Key challenges in domestic resource mobilisation

The Addis Agenda recognises that the foremost driver of domestic resource mobilization is economic growth, which needs to be supported by sound policies and enabling environment at all levels. In this backdrop, this section discusses some key challenges of domestic resource mobilisation.

Volatile economic growth

Arab growth processes are characterized by relatively high volatility, particularly due to the reason that the growth is linked to the volatility in oil prices. While the oil-rich countries are directly affected by the episodes of oil price fluctuations, they have a spill over effect through remittances and flow of intraregional development funds. Analysing the period of growth during 1970 to 2012, Von Arnim and others (2010) concluded that economic growth in both oil-rich and oil-poor countries in the region is highly volatile. Only Egypt, Jordan, Libya, Morocco, Oman and Tunisia can be characterized by low volatility in growth: Egypt (with an average annual real GDP per capita growth rate of around 3.2 per cent and a coefficient of variation of 0.86), Jordan (2.5 per cent and 2.6), Libya (2.7 per cent and 1.8), Morocco (2.4 per cent and 1.7), Oman (2.6 per cent and 2.6), and Tunisia (3.0 per cent and 1.1) (figure 5). However, four of these six countries – Egypt, Jordan, Tunisia, and Libya -- are facing negative consequences of conflicts and political instability directly or indirectly, which have severely affected their economic and social achievements as well as negatively impacted their fiscal balances.

Figure 5: Economic growth volatility (coefficient of variation) and average annual real per capita GDP growth (%), 1970-2012



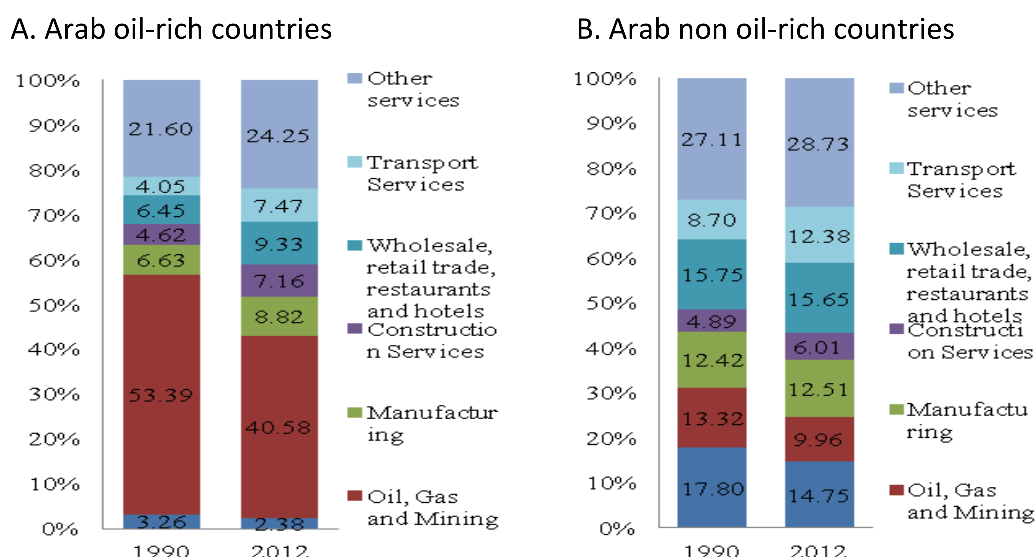
Source: ESCWA 2014 (Arab Middle Class Report).

Growth lacking structural transformation

The figures 6a and 6b show the economic structure of oil-rich and oil-poor countries respectively since the 1990s. As expected, oil and gas and utilities dominated among all sectors and contributed more than half of the GDP of the oil-rich countries in 1990. The share of oil and gas has reduced slightly by 2012, but it is still the dominant sector. The

economic structure of non oil-rich countries remained more diversified than the oil rich countries (figure 6b), but there as well the share of manufacturing in GDP remained low, and stagnant since the 1990s at around 12.5 per cent. There are of course variations among countries. Since 1990, in both groups, the share of the service sector has increased, while that of agriculture fell or remained negligible. The increasing share of "other services" largely indicates the share of low value-added sector activities. A consequence of the region's lack of structural transformation is that it has made its productivity gains the slowest in the world.[5] Between 1991 and 2012, the productivity growth rate barely exceeded 1 per cent, and was particularly low in oil-rich countries.

Figure 6: Economic structure (sectoral shares in GDP)



Source: Sarangi 2015.

Crises in several parts of the region

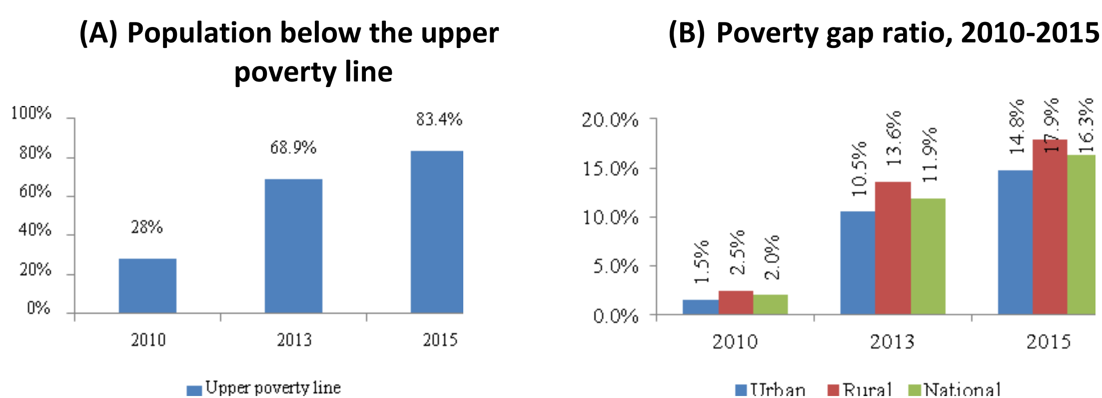
Conflict and political confrontation have exacerbated the volatility in economic growth, particularly since 2010. Today, Iraq, Libya, Palestine, Somalia, the Sudan, the Syrian Arab Republic and Yemen are in crises. The influx of refugees has had a negative impact on inflation, employment, the fiscal deficit and the overall economy in Egypt, Jordan, Lebanon and Tunisia, which are also facing domestic political difficulties.[6] Most oil-poor countries are experiencing huge fiscal deficits since the 'Arab Spring' in 2011. Some countries increased public spending during the uprisings to satisfy protestors' demands for wage increases, subsidies and expanded social assistance. These commitments have become difficult to reverse for political reasons and added pressure on government budgets. Most recently, the ongoing crises in Syrian Arab Republic has not only resulted in huge loss of capital stock but also reversed the hard won development gains of decades (See Box 1).

[5] ESCWA 2013. Survey of Economic and Social Development in the Arab region.
[6] ESCWA 2015. Arab Development Outlook: Vision 2030.

BOX 1. Poverty in Syrian Arab Republic

Falling income, widespread unemployment and diminished purchasing power mean rising poverty. Measuring poverty in Syria today is complex. It has been estimated that 83.4 per cent of Syrians now live below the upper (moderate) poverty line applied by the Government of Syria, up from 28 per cent in 2010 (figure A).A large share of the employed population may thus be considered as the working poor. This is largely because the cost of the standard food basket has risen more than threefold in nominal terms since 2010, and modest rises in nominal salaries have absorbed only 15-20 per cent of the price increases. Extreme poverty is also projected to have increased from approximately 14 per cent in 2010 to more than 50 per cent of the population in 2015.

The poverty gap has deepened. In 2010, poverty in Syria was considered "shallow". In other words, most of the poor had expenditure that was close to the poverty line and thus relatively little effort was needed to lift them above that line. That is no longer the case. The poverty gap reached a new record in 2015 of 16.3 per cent, up from 11.9 per cent in 2013. The gap was worst in rural areas at 17.9 per cent, up from 13.6 per cent in 2013 (figure B).



Source: ESCWA and University of St Andrews 2016.

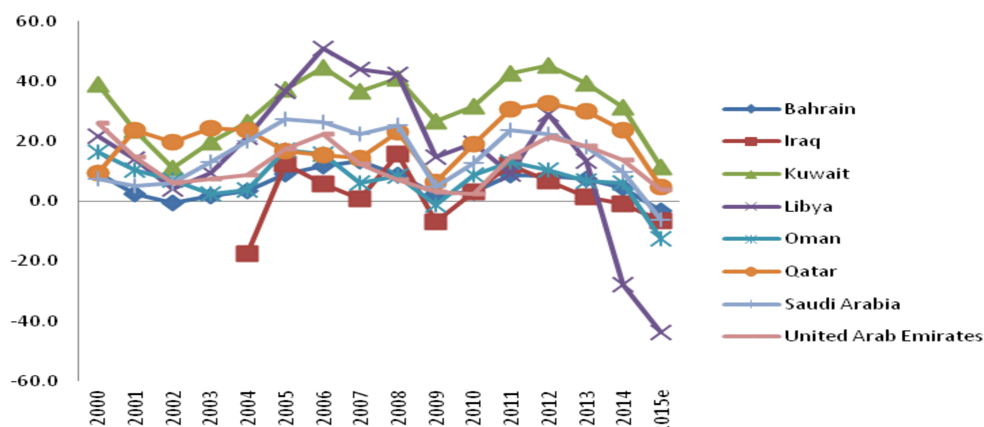
Recent plunge in oil-price

While the region is struggling with the above development challenges, recent plunge in oil-price is another blow that severely affected the region. The immediate impact was on reduction in fiscal balances in oil-rich countries. Their current account balances are on a declining trend since the drop in oil prices (figure 7). As a result of subdued oil prices, all these oil-exporting economies are registering negative primary balances as well as fiscal deficits in 2015. Even the biggest player in OPEC – Saudi Arabia, could have only five years of financial assets remaining at the level of current spending.[7] Not only is oil wealth vital for oil-exporting Arab countries for their economic development and diversification strategies, but it is also the primary source of positive spillover to Arab non-oil exporters because of the intraregional flows of capital, remittances and aid from the region's major GCC oil

[7] Al-Darwish, A, N. Alghaith, A. Behar, T. Callen, P. Deb, A. Hegazy, P. Khandelwal, M. Pant, and H. Qu (2015) Saudi Arabia: Tackling Emerging Economic Challenges to Sustain Growth. Washington D.C.

producers. Amid intensifying geopolitical tensions in the Arab region, this pillar of regional economic stabilization and resources has started to wane.

Figure 7: Current account balances in oil-rich countries (% of GDP)



Source: IMF 2016.

4. Promoting innovative ways for domestic resource mobilisation

Rising to the challenges of mobilising domestic public resources requires greater need to effectively use all sources of finance (public and private), as per commitment of governments in the AAAA. The AAAA has particularly emphasized that the countries need to harness domestic resources and through innovative ways. Implementing such commitments require enormous capacity development support to the countries, and reforms in number of areas. However, some of the innovative sources of raising resources are discussed below from an Arab regional perspective.

Tax policy reforms

Fair taxation

Public sector can be more efficient in resource mobilization as well as it can correct any major economic imbalances in the society through fair taxation. It is especially important at a time when the gap between rich and poor is rising and getting employment opportunities is hardened.[8] The Arab Middle Class Report, which was launched in 2014, showed the high and growing disparity between average expenditure of the rich to poor as well as middle class. Wealth inequality in certain countries is also increasing sharply. For instance, the Credit Suisse report (2014) highlighted that the Gini coefficient for wealth in Egypt was 0.8 in 2014, having rapidly increased since 2010.[9]

There is a high potential to mobilise resources through improving the fairness of tax systems, such as through increasing progressivity as well as rationalising exemptions in all

[8] ESCWA 2014: The Arab Middle Class Report.
[9] Credit Suisse, 2014.

aspects of tax system (individual income tax, corporate income tax, value-added tax, excise). In the region, personal income taxes lack progressivity due to low top tier rates and exclusion of non-wage earnings. Corporate income taxes have relatively competitive rates, but suffer from widespread exemptions, often provided in non-transparent ways and with a high degree of discretion.[10] In the indirect taxes category, multiple rates and exemptions in application of value-added taxes often reduce revenue efficiency and lead to poor targeting. Excise taxes are often poorly designed and yield limited revenues.

Taxation for incentivising economic diversification

Incentivising economic diversification and structural transformation toward high value added sectors can enhance growth as well as revenue mobilisation in the Arab region. While structural transformation is critical for the oil-poor countries to boost productivity and growth, it is a priority for the oil-rich countries too. Fiscal measures under a well-designed framework, including in the areas of revenue mobilisation, expenditures and wealth management, are vital to driving the country away from trapping in the "resource curse" and to create the competitive economic edge for sustainable socioeconomic development. Therefore, the need to develop tax systems that support the diversification of these economies provides an opportunity to design them with emphasis on fairness, simplicity, and efficiency. Algeria, for instance, has a pretty diversified structure of revenue, although it is reliant on oil revenues. However, more needs to be done for sustaining revenues that can absorb the shocks due to oil price fluctuations. This is important when global economic outlook indicates gloomy prospect for oil prices to move back to the pre-2014 level in the foreseeable futures.

Controlling tax evasion, tax avoidance and illicit financial flows

Tackling tax evasion and illicit capital flows out of the region are important considerations in raising resources. Estimates indicate that the cumulative amount of illicit outflows for the Arab region over the period 2003-2012 account for $739.3 billion; more than the combined inflows of FDI and ODA to the region over the decade-long period, which was $714 billion.[11] Trade mis-invoicing constitutes a significant leakage, amounting to about 77 per cent of the total illicit flows. Tax administration need to be simple and transparent, without complexities and exceptions that lead to tax evasion and tax avoidance. At the same time, a global standard for information exchange needs to be adopted in enforcing information exchange between different government entities to tackle illicit financial flows.

Harnessing private sector financing sources

There are number of private financing options in the region but they face risk of investment which needs to be facilitated in order to enhance resource mobilization. For example, 'green sukuk' could be a potential resource mobilization mechanism for sustainable development. The *Sukuks* are Sharia compliant and are flexible in terms of liquidity, which has been proved to be effective in resource mobilization in the Arab region as well as beyond, such as in UK and Australia. The *Sukuks* can be calibrated to variety of needs depending on the project needed for financing. In addition, attracting foreign direct investments and new

[10] Jewel et al 2015: Fair taxation in the Middle East and North Africa. IMF Staff Discussion Note.

[11] ESCWA 2015. 'Illicit Financial Flows in the Arab region'. Mimeo.

models of public-private-partnership models need to be considered, by improving investment climate and competitiveness in the Arab countries.

Trade and technology transfer

In addition to financing, international and regional cooperation on technology transfer and trade is essential. Arab countries also need to assess and explore the potential of intra-Arab trade and tap into mutually benefitting intra-regional trade. Trade affects both supply (access, terms, incubation, adaptation, diffusion etc.) and demand sides of the technology transfer debate (skills, institutions, policies and international regulatory environment such as the TRIPs and WIPO agreements). Compulsory licensing continues to be an important avenue for the transfer of technology. However, making use of such a channel requires exploiting flexibilities availed under the TRIPs agreement which under the current global (institutional and regulatory) framework is not easy to achieve. Global Value Chains (GVC's) have also opened pathways for the transfer of technology and for firms in the developing world to change their capital-output ratios, but the trend seems to point that GVC patters are becoming saturated, which is an issue that has tremendous effects on the terms of trade, structural change and transformative growth in the Arab region.

5. Conclusion

The Arab region comprises diverse countries on many counts. From the standpoint of sources of revenue mobilisation, the region can be referred as two clusters of countries: 'oil-rich' and 'oil-poor'. The oil-rich countries primarily rely on oil and gas revenues and their reliance on tax and other non-oil revenues is negligible. For instance, Kuwait can mobilise over 70 per cent of the total revenue from oil and gas sector in 2013. Several other oil-rich countries mobilise above 50 per cent of total revenue from oil and gas. On the contrary, the oil-poor countries rely on diverse source of revenues, but mainly around 50 percent of their revenue is collected from indirect taxes.

Among the oil-rich countries, United Arab Emirates and Algeria show high percentage of tax to GDP, 21 per cent and 34 per cent respectively. But among others, tax revenue as a percentage of GDP varies from as little as 1 per cent in Kuwait to 5 per cent in Qatar in 2013. Among the oil-poor countries, the tax revenue as percent of GDP is the highest at 23 per cent in Morocco and 20 per cent in Djibouti in 2013. In Sudan and Yemen, the share of tax to GDP is significantly low at 6 per cent and 7 per cent respectively. The share varies between 10 to 20 per cent in other countries.

Public debt is a key source to fund the budget deficit, particularly in the oil-poor countries of the Arab region. The current levels of debt in the region are generally low. However, increasing reliance on debt without correcting the primary balances has led several countries to incur high levels of public debt to GDP by 2015. The recent increase in debt in certain countries can be largely attributed to the impact of crises in the region either directly or indirectly.

There are several key constraints to mobilise domestic public resources. The fast and foremost is the high volatility in growth. Other constraints arise due to the structure of the

economies such as concentration of oil sector and lack of structural transformation, the loss of revenues due to recent plunge in oil prices, and above all, the region is ridden with crises, which not only resulted in loss of capital but also wiped out decades of development gains.

Rising to the challenges of mobilising domestic public resources requires greater need to effectively use all sources of finance (public and private), as per commitment of governments in the AAAA. Among innovative sources, the governments may consider reforming tax systems such as promoting fair taxation, incentivising fiscal framework that promote economic diversification, controlling tax evasion, tax avoidance and illicit financial flows, harnessing private sector financing sources, and trade and technology transfer.

While financing, technology and trade are critical for boosting growth, there need to be consideration for realignment of policies and rules of the game for capital allocation at the macro level as well as to sectors and projects that help sustainable development – in other words, not only economic considerations should rule the decision, but these decisions should be informed by considerations for social, economic and environmental development which holistically explore pathways for inclusive and sustainable development. Overall, an integrated approach encompassing different financing options complemented by regional and international support to enhance the use of these resources is essential.

Annex

Table 1: Oil and non-oil sources of revenues in selected 'oil-rich' countries

Oil-rich countries		Total revenues		Non-oil/gas revenues		
		Oil and Gas (% revenue)	Tax (% of revenue)	Tax (% of Non-oil revenue)	Income and profits tax (% non-oil revenue)	Indirect tax (% non-oil revenue)
Algeria	2005	76.3	20.8	88.4	23.2	42.6
	2010	66.1	29.5	87.2	37.8	34.6
	2015	59.2	36.3	89.2	37.6	32.8
Bahrain	2005	75.7	9.2	37.9	-	-
	2010	85.1	8.2	55.3	-	-
	2014	86.2	6.6	47.5	-	-
Kuwait	2005	94.4	1.8	32.0	7.6	-
	2010	92.8	1.5	20.6	5.6	-
	2015	88.1	3.4	28.4	7.1	-
Oman	2005	78.8	7.5	35.3	15.7	-
	2010	80.8	8.9	46.7	26.0	-
	2015	78.7	12.1	57.0	33.1	-
Saudi Arabia	2005	89.4	-	-	-	-
	2010	90.4	-	-	-	-
	2014	87.5	-	-	-	-

Note: * The 2015 figures for Kuwait and Oman are provisional data; - implies NA
Source: Compiled from Central Bank/Ministry of Finance of each country.

Table 2: Oil and non-oil sources of revenues in selected 'oil-poor' countries

Oil-poor countries		Total revenues			Oil and gas revenues
		Tax (% of revenue)	Income and profits tax (% revenue)	Indirect tax (% revenue)	(% Total revenues)
Egypt	2005	57.0	23.8	23.6	-
	2010	56.2	25.3	22.1	-
	2015	57.5	24.4	23.1	-
Jordan	2005	57.7	9.3	33.8	-
	2010	64.0	13.4	42.8	-
	2015	60.3	12.6	40.9	-
Lebanon	2005	65.7	14.1	25.6	-
	2010	78.7	16.2	28.2	-
	2015	71.6	20.0	25.7	-
Morocco	2005	85.0	36.7	32.4	-
	2010	88.4	37.3	38.3	-
	2015	85.5	37.8	37.4	-
Tunisia	2005	85.2	31.1	54.1	3.1
	2010	85.7	34.0	51.7	2.8
	2015	91.7	38.8	52.9	0.9

* The 2015 figures for Morocco and Tunisia are provisional data; - implies NA
Source: Compiled from Central Bank/Ministry of Finance of each country.

Table 3: Trends in revenue mobilisation by source: Oil-rich countries

Oil-rich countries		**Corporate Income Tax Revenue as a Percent of GDP**	**Individual Income Tax Revenue as a Percent of GDP**	**Goods and Services Tax Revenue as a Percent of GDP**	**Excise Tax Revenue as a Percent of GDP**	**Property Tax Revenue as a Percent of GDP**	**Total Grants as a Percent of GDP**	**Trade Revenue as a Percent of GDP**
Algeria	2005	0.83	1.39	26.39	0.52	-	-	1.92
	2010	19.36	2.04	10.59	6.59	0.00	-	1.45
	2011	21.46	2.64	10.65	6.91	0.00	-	1.54
Bahrain	2005	0.13	-	-	-	-	0.66	-
	2010	-	-	-	-	-	0.30	-
	2011	0.17	-	-	-	-	0.92	-
Kuwait	2005	0.25	-	-	-	-	-	-
	2008	0.31	-	-	-	0.03	-	0.54
	2009	-	-	0.31	-	0.04	-	0.63
Oman	2005	0.68	-	-	-	-	-	0.76
	2010	1.25	-	-	-	-	0.04	0.82
	2012	1.22	-	-	-	-	0.02	0.86
Qatar	2005	19.27	-	-	-	-	-	-
	2009	19.05	-	-	-	-	-	-
	2010	13.77	-	-	-	-	-	-
United Arab Emirates	2011	0.09	-	21.26	-	-	1.19	0.74
	2012	0.89	-	21.19	-	-	1.21	0.79
	2013	0.97	-	19.93	-	0.02	1.20	0.66

Note: - implies NA.

Source: IMF 2016 (World Revenue Longitudinal Data).

Table 4: Trends in revenue mobilisation by source: Oil-poor countries

Oil-poor countries		Corporate Income Tax Revenue as a Percent of GDP	Individual Income Tax Revenue as a Percent of GDP	Goods and Services Tax Revenue as a Percent of GDP	Excise Tax Revenue as a Percent of GDP	Property Tax Revenue as a Percent of GDP	Total Grants as a Percent of GDP	Trade Revenue as a Percent of GDP
Egypt	2005	4.13	1.73	5.84	1.11	0.19	0.39	1.44
	2010	4.99	1.36	5.56	1.29	0.73	0.36	1.22
	2012	4.41	1.38	5.37	1.65	0.83	0.60	0.94
Jordan	2005	2.21	0.97	-	-	-	5.61	-
	2010	2.52	0.81	10.65	-	0.42	2.14	1.52
	2012	2.53	0.60	-	-	-	1.49	-
Lebanon	2005	-	-	8.51	2.46	1.29	0.00	1.50
	2010	-	-	9.36	3.48	1.90	0.06	1.41
	2012	-	-	7.67	2.19	1.79	0.00	1.20
Morocco	2005	3.71	4.38	9.35	2.95	0.74	-	2.62
	2010	4.91	3.29	11.83	2.77	1.53	-	1.78
	2012	5.27	4.08	12.21	2.75	1.75	-	1.13
Syrian Arab Republic	2005	3.19	-	0.30	0.30	-	-	2.04
	2008	2.29	-	2.10	0.68	-	-	1.35
	2009	2.19	-	1.03	0.34	-	0.00	1.47
Tunisia	2005	3.25	3.64	9.16	2.51	0.41	-	1.76
	2010	3.86	4.12	9.49	2.06	0.53	-	1.81
	2012	4.07	4.51	9.68	2.07	0.53	-	1.89
Yemen	2005	3.13	1.76	-	-	-	0.43	-
	2010	0.98	2.05	2.48	-	0.00	0.50	0.99
	2012	0.91	1.98	2.79	-	0.01	2.55	1.05

Note: - implies NA.

Source: IMF 2016 (World Revenue Longitudinal Data).