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A SURVEY OF AFRICAN BUDGETARY STATISTICS

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A SURVEY OF AFRICAN BUDGETARY STATISTICS

1. The development of public finance statistics for Africa is in the infant stage. The ECA Statistics and Demography Division has compiled data on revenue and expenditure for over 50 countries and territories in Africa (see Annex I). For very few of these geographical areas, however, is any direct comparison possible. A preliminary study on the availability of relevant documentation for countries on this continent had already revealed a sad lack of comparability as regards budgetary analyses.
2. To begin with, there is a dearth of information regarding general governments. Indeed for most African countries, the statements available in respect of government accounts relate only to central governments, and at best are merely lists of gross or net amounts collected and spent against main budgetary heads. For some countries these statements relate only to one of several central budgets, e.g., the general budget, the ordinary budget, the common budget, and very often where there is a capital or development budget no mention of this is made. Sometimes too there are extra-budgetary items of revenue and expenditure, and these are not mentioned. Moreover, when sometimes, as has occurred in the case of Morocco, various parts of the central government budget are presented it is not possible to consolidate them owing to the existence of unidentified transfers between these budgets.
3. Another problem is the different and varying concepts of central government in various countries. For example, central government is sometimes defined to include public enterprises, and it is not certain how many countries do so.
4. There are available simplified economic classifications of revenues and expenditures for certain countries as indicated in Annex II. These, however, are very often not in accordance with international recommendations and are different in character. This lack of comparability extends into the definitions of specific items or groups of items. For example, it is customary for the definition of "direct taxes" in certain countries to include licences and registration fees. Some other countries group licences

and stamp duties with "indirect taxes". In the published statements of revenue for still some other countries, however, neither of these items are classified as either "direct" or "indirect" taxes. Also as regards the items "pensions" and "interest" there are differences of classification. Both these items are sometimes regarded as transfers and sometimes as transactions in goods and services.

5. However, an attempt has been made to present central government revenue data for 44 countries on a uniform basis for the period 1959 to 1964 inclusive and the results are shown in Annex III. A similar effort is being made as regards expenditure but the exercise is still at a very early stage and the results cannot yet be published. In view of the great diversity of the classifications in use in the various African countries it has been less easy to produce a classification scheme which would enable a uniform presentation of central government expenditures. However, the following scheme has been adopted:-

CURRENT EXPENDITURES

Current Expenditure on Goods and Services

Personal Services

Non-personal Services

Other

Current Transfers

Pensions

Subsidies

Other

Interest on Public Debt

CAPITAL EXPENDITURES

Capital Formation

Land reclamation and irrigation

Construction

Purchase of equipment

Purchase of immovable property

Changes in stocks

Capital Transfers

To public enterprises and local government
Contributions to abroad
Other

Amortization of Public Debt.

6. There are available various functional classifications of government expenditures as indicated in Annex II. However, these generally tend to differ from international recommendations and from each other, and they are not comparable for many countries. In some instances where they would be, attempts at reclassification have not been rigorous enough and the item "unallocable expenditure" has accounted for more than 40% of the total expenditures shown, thus rendering this classification not very useful.

7. Countries in respect of which statements of Public Debt are published are listed in Annex IV. These statements vary from a single figure of total indebtedness to a long list with particulars of each loan, including date of floatation and terms of interest and repayment. Sometimes there is apparently incomplete coverage, mention being made only of foreign debt. Very seldom is there precise indication as to ownership. In view of the growing importance of debt for countries in Africa there is a growing need for knowledge of the size, the nature, purpose and ownership of debt. External debt could create balance of payments difficulties, and certain types of internal debt could foster inflationary problems. Appended is an analysis of gross public debt for ten countries. It will be noted that only in respect of Ghana and Rhodesia are complete analyses available.

Country, Currency and Date	Grand Total	External			Total	Internal	
		Total	Long Term	Short Term		Long Term	Short Term
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ghana (£million)							
1960	58.4	20.1	16.9	3.1	38.3	32.3	6.0
1962	158.4	73.5	69.2	4.3	84.9	46.7	38.2
1964	349.2	187.2	181.7	5.5	160.2	90.3	71.7
Ethiopia (Eth.\$million)							
1964	...	199.9	...	...	...	...	...
Kenya (£million)							
1960	62.9	44.5	...	...	18.4	...	...
1964	86.1	68.4	...	...	17.6	...	...
1965	95.4	77.2	...	...	18.2	...	...
Malawi (£million)							
1964	11.2	7.0	...	...	3.2	...	...
Uganda (£ million)							
1965	50.9	...	...	...	...	...	...
Nigeria: Federal and Regional Govts. (£million)							
1960	42.4	24.9	...	...	17.5	...	...
1964	136.9	40.8	...	...	96.1	...	...
Rhodesia (£million)							
1964	219.6	90.6	90.6	-	122.1	96.0	26.1
1965	227.9	87.6	87.6	-	134.6	104.0	30.6
South Africa, Rep. of (Million Rands)							
1962	2637.7	188.8	...	...	2448.9	2136.8	312.0
1964	2962.1	138.7	...	...	2823.4	2584.4	239.0
Sudan (£S million)							
1962	...	30.5	...	...	...	...	...
1964	...	43.3	...	...	...	...	...
Tanzania (£million)							
1962	38.4	...	...	...	...	...	9.9

Country, Currency and Date	Grand Total	External			Total	Internal	
		Total	Long Term	Short Term		Long Term	Short Term
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
U.A.R. (Egypt) (LE million)							
1960	447.1	...	...	...	...	...	164.0
1962	622.2	103.0	...	...	519.2	319.2	200.0
1964	927.4	238.2	...	...	689.2	354.2	335.0

Notes: These data have been taken from The United Nations Statistical Year Book, 1965, the Economic Surveys of Ghana, Kenya, and Tanzania, Financial Statements, 1964, for Malawi; Uganda's Background to the Budget, 1966-67; Nigeria's Annual Abstract of Statistics, 1964; Rhodesia's Monthly digest of statistics; and the Economic Bulletin, 1966, No.1, published by the National Bank of Egypt.

ANNEX I

DATA COMPILED IN RESPECT OF PUBLIC FINANCE STATISTICS

Part I - Actuals

Country and Geographic Area	Nature of Data	Period Covered
1. Algeria	Central Government Budgetary Receipts and Expenditure	1959 - 1962
2. Angola	Central Government Receipts Expenditure	1953 - 1962 1955 - 1963
3. Bechuanaland	Central Government Revenue and Expenditure	1950 - 1960
4. Basutoland	Central Government Revenue and Expenditure	1957 - 1962
5. Cameroon, Federal Rep.	Central Government Budgetary Receipts and Expenditure	1960/61 + 1962/63
6. Cape Verde Island	(i) Central Government Receipts (ii) " " Expenditure	1946, 1948, 1950, 1952 - 62 1954 - 1962
7. Central African Rep.	Central Government (i) Receipts and Expenditure (ii) Selected Revenue Items	1925-34; 1949-52 1959 - 1963
8. Chad	Central Government Selected Revenue Items	1956 - 1963
9. Comoro Islands	Central Government Current Receipts	1959
10. Congo (Brazza)	Central Government Selected Current Receipts	1956 - 1964
11. Congo (Kinshasa)	Central Government (i) Receipts and Expenditure (Totals only) (ii) Current Revenue and Expenditure (iii) Analysis of Public Debt	1956 - 1958 1950-1959 1950 - 1959

ANNEX I (Cont'd)

Country and Geographic Area	Nature of Data	Period Covered
12. Dahomey	Central Government (i) Receipts and Expenditure (ii) Recurrent Receipts and Expenditure	1939 - 1945 1960 - 1962
13. Ethiopia	Central Government Revenue and Expenditure	1943 - 1963
14. French Somali- land	Central Government Revenue and Expenditure	1950 - 1955
15. Gabon	Central Government (i) Current Receipts and Expenditure (ii) Capital Receipts and Expenditure (iii) Selected Revenue Receipts	1959 - 1962 1960 - 1962 1959 - 1964
16. Gambia	Central Government (i) Revenue and Expenditure (ii) Public Debt (Total only)	1952 - 1962 1959 and 1961
17. Ghana	Central Government Revenue and Expenditure	1958 - 1963
18. Guinea	Central Government Receipts and Expenditure	1939 - 1947
19. Ivory Coast	(a) Central Government (i) Receipts and Expenditure (ii) General Budget (Receipts and Expenditure) (iii) Special Investment Budget (Receipts & Expenditure) (iv) Special Annexed Budget (Receipts & Expenditure) (b) Local Government Receipts and Expenditure	1939 - 1947 1959-1960; 1962-63 1962 - 1963 1962 - 1963 1959
20. Kenya	Central Government (i) Revenue and Expenditure (ii) Public Debt Statement	1952 - 1963 1954 - 1963
21. Liberia	Central Government (i) Revenue (ii) Expenditure	1951 - 1961 1961
22. Libya	Consolidated Regional Government Revenue & Expenditure (Totals only)	1959 - 1961

ANNEX I (Cont'd)

Country and Geographic Area	Nature of Data	Period Covered
23. Madagascar	(a) Central Government (i) General Budget Revenue and Expenditure (ii) Annexed Budget (Totals only) Receipts and Expenditure (iii) P.T.T. (Totals only) - Receipts - Expenditure (b) Provincial Governments Revenue and Expenditure	1953 - 1963 1960 - 1963 1953-55; 1958-63 1960 - 1963 1953 - 1963
24. Mali	Central Government (i) Receipts and Expenditure (ii) Current Receipts (iii) Selected current Receipts	1939 - 1945 1959 - 1962 1963
25. Mauritania	Central Government (i) Receipts and Expenditure (ii) Customs Receipts	1939 - 1945 1960 - 1962
26. Malawi	Revenue and Expenditure (i) Central Government (ii) Local Government	1954 - 1963 1954 - 1963
27. Mauritius	(a) Central Government - Receipts Expenditure (b) General Government Current Revenue and Expenditure	1948 - 1960 1952; 1954-60 1950 - 1962
28. Morocco	Central Government (i) General Budgets (3 parts - non additive) Receipts and Expenditure (ii) Public Debt Statement	1955 - 1960 1953 - 1959
29. Mozambique	Central Government Receipts and Expenditure	1948 - 1962
30. Niger	Central Government Receipts and Expenditure	1939-44; 1958-62
31. Nigeria	Central Government Revenue and Expenditure	1931-59; 1961-63
32. Portuguese Guinea	(i) Central Government Receipts (ii) " " Expenditure	1946, 1948, 1950, 1952 - 62 1952, 1954 - 62

ANNEX I (Cont'd)

Country Geographic Area	Nature of Data	Period Covered
33. Reunion	Central Government Receipts and Expenditure	1955 - 1964
34. Rwanda Burundi	Central Government Receipts and Expenditure	1955-56; 1958-59
35. Rwanda	Central Government (i) Receipts and Expenditure (ii) Total public debt	1962, 1963 1956 - 1959
36. Burundi	Central Government Receipts and Expenditure	1963
37. Sao Tome and Principe	(i) Central Government Receipts (ii) " " Expenditure	1946, 1948, 1950-62 1950, 1955-62
38. Rhodesia & Nyasaland	Revenue and Expenditure (i) Federal Government (ii) Federal & Territorial Government (iii) General Government (iv) Local Government	1954 - 1963 1954 - 1962 1954 - 1962 1954 - 1962
39. Rhodesia	Central Government Revenue and Expenditure	1954 - 1963
40. Senegal	Central Government (i) Receipts and Expenditure (ii) Selected Revenue Receipts	1939 - 1947 1957 - 1962
41. Seychelles	(i) Central Government Revenue (ii) " " Expenditure	1957 - 1961 1958 - 1961
42. Somali Rep.	Central Government Revenue and Expenditure	1961 - 1963
43. Somaliland British	(i) Central Government Revenue (ii) " " Expenditure (iii) Statement of Assets and Liabilities	1946 - 1961 1946 - 1960 1958 - 1960
44. Somaliland, Italian	(i) Central Government Receipts (ii) " " Expenditure	1951 - 1960 1951 - 1959

ANNEX I (Cont'd)

Country and Geographic Area	Nature of Data	Period Covered
45. South Africa, Republic of	(i) Central Government Receipts and Expenditure (ii) General Government Current Receipts and Expenditure	1948 - 1962 1951 - 1962
46. South West Africa	(i) Central Government Revenue (ii) " " Expenditure (iii) Total Public Debt Outstanding	1959 - 1963 1959, 1961 - 1963 1959, 1962, 1963
47. Spanish Guinea	(i) Central Government Revenue (ii) " " Expenditure (iii) " " " (Totals only)	1950 - 1962 1956 - 1958 1950 - 1962
<u>Spanish North Africa</u>		
48. Ifni	Central Government Receipts and Expenditure	1957, 1958
49. Melilla	Central Government Expenditure and Selected Revenue Receipts	1951 - 1954
50. Tanganyika	(a) Revenue and Expenditure (i) Central Government (ii) General Government (iii) Local Government (b) Public Debt Statement (c) Statement of Assets and Liabilities	1950 - 1962 1954, 1957-61 1960, 1961 1956 - 1962 1951 - 1961
51. Tunisia	Central Government (a) General Budget (i) Receipts (ii) Expenditure (b) Annexed Budget Receipts and Expenditure	1949/50-1957/58 1954/55-1957/58 1956/57-1957/58
52. Togo	Central Government (i) General Budget Receipts and Expenditure (ii) Selected Revenue Receipts	1956 - 1960 1954 - 1963

ANNEX I (Cont'd)

Country and Geographic Area	Nature of Data	Period Covered
53. Uganda	(a) Central Government Revenue and Expenditure	1947 - 1963
	(b) Central and Local Government Revenue and Expenditure	1957 - 1962
	(c) Local Government	
	(i) Revenue	1957 - 1962
	(ii) Expenditure	1947 - 1962
54. United Arab Rep. (Egypt)	(i) Central Government Receipts and Expenditure	1951 - 1957
	(ii) Main taxes and Duties, Receipts	1957 - 1962
	(iii) Customs and Excise Receipts	1957 - 1962
	(iv) Public Revenues	1961, 1962
	(v) Public Debt	1951 - 1964
55. Zambia	Central Government Revenue and Expenditure	1952 - 1963
56. Zanzibar	Central Government Revenue and Expenditure	1950 - 1960

Public Finance Statistics - Data Compiled (Cont'd)

Part II - Estimates

Country and Geographic Area	Nature of Data	Period Covered
1. Central African Republic	Central Government Receipts and Expenditure	1953-56; 1960-61
2. Comoro Islands	Central Government Budgetary Receipts and Expenditure	1959 - 1962
3. Congo (Le.)	Central Government Receipts and Expenditure	1959
4. French Somali- land	Central Government Revenue and Expenditure	1960 - 1962
5. Guinea	Central Government Selected Revenue Receipts	1956 - 1962
6. Libya	Consolidated Regional Governments Revenue and Expenditure	1959 - 1963
7. Mali	(i) Central Government Receipts (ii) " " Expenditure	1960 - 1963 1961 - 1963
8. Mauritania	Central Government Recurrent Receipts and Expenditure	1960 - 1962
9. Morocco	Central Government (i) Ordinary Receipts (ii) " Expenditure (iii) Capital Receipts and Expenditure (iv) Annexed budget Receipts and Expenditure	1946 - 1960 1946 - 1955 1955 - 1960 1955 - 1960
10. Niger	Central Government Receipts	1963
11. Burundi	Central Government Receipts and Expenditure	1964

Public Finance Statistics - Data Compiled (Cont'd)

Part II - Estimates

Country and Geographic Area	Nature of Data	Period Covered
Spanish North Africa		
12. Ceuta	(a) Central Government Expenditure (b) Local Government Budgets (Totals only)	1946 - 1954 1940 - 1954
13. Spanish Sahara	Central Government General Budgetary Expenditure	1957, 1958
14. Sudan	Central Government Revenue and Expenditure	1956 - 1963
15. Togo	Central Government Receipts and Expenditure	1961 - 1963
16. Upper Volta	Central Government Receipts and Expenditure	1956 - 1961

ANNEX II

Availability of Analyses in Respect of Government
Revenue and Expenditure

1. Simplified economic classifications of expenditure and receipts according to economic character and function (not necessarily in accordance with international recommendations)

<u>Country</u>	<u>Level of Government</u>	<u>Source of data</u>
1.01 Cameroun (East)	General Government	Special study for ECA
1.02 Gabon (Receipts only)	General Government	Situation économique financière et sociale
1.03 Ghana	Central Government	Statistical Yearbook
1.04 Ivory Coast	(Central Government Local Government)	Situation économique de la Côte d'Ivoire
1.05 Dahomey	Central Government	"Essai d'analyse économique et fonctionnelle des budget des Etats de l'Afrique de l'Ouest" - Banque Centrale des Etats de l'Afrique de l'Ouest
1.06 Kenya	Central Government	Statistical Abstract
1.07 Malawi	(Central Government Local Government)	National Accounts and Balance of Payments of Northern Rhodesia, Nyasaland and Southern Rhodesia 1954-1963
1.08 Mali (receipts only)	General Government	Comptoir économique de la République du Mali 1959
1.09 Mauritania	General Government	Analyse de l'économie de la République Islamique de Mauritanie en 1959
1.10 Mauritius	Central Government	Quarterly digest of Statistics
1.11 Morocco	General Government	Special Study for ECA

<u>Country</u>	<u>Level of Government</u>	<u>Source of data</u>
1.12 Mozambique (receipts only)	(Central Government (Local Government	Annuario Estatistico
1.13 Nigeria	General Government, Central, Regional and Local	
1.14 Rhodesia	(Central Government (Local Government	National Accounts and Balance of Payments of Rhodesia
1.15 Niger	Central Government	"Essai d'analyse économique et fonctionnelle des budgets des Etats de l'Afrique de l'Ouest" - Banque Centrale des Etats de l'Afrique de l'Ouest
1.16 Senegal	Central Government	"Essai d'analyse économique et fonctionnelle des budgets des Etats de l'Afrique de l'Ouest" - Banque Centrale des Etats de l'Afrique de l'Ouest
1.17 Tanganyika	(Central Government (Local Government (General Government	Public Finance in Tanganyika, 1960 - 1961
1.18 Togo	(Central Government (Local Government (General Government	Comptes économiques
1.19 Tunisia	General Government	Special Study for ECA
1.20 Uganda (Revenue only)	Central Government Local Government	Statistical Abstract
1.21 Upper Volta	Central Government	"Essai d'analyse économique et fonctionnelle des budgets des Etats de l'Afrique de l'Ouest" - Banque Centrale des Etats de l'Afrique de l'Ouest
1.22 UAR (current receipts only)	General Government	Special Study for ECA

2. Functional Analysis of Expenditure

<u>Country</u>	<u>Level of Government</u>	<u>Source of data</u>
2.01 Dahomey	Central Government	"Essai d'analyse économique et fonctionnelle des budgets des Etats de l'Afrique de l'Ouest" - Banque Centrale des Etats de l'Afrique de l'Ouest
2.02 Ghana	{ Central Government Local Government	Statistical Yearbook
2.03 Ivory Coast	Central Government	"Essai d'analyse économique et fonctionnelle des budgets des Etats de l'Afrique de l'Ouest" - Banque Centrale des Etats de l'Afrique de l'Ouest
2.04 Kenya	Central Government	Statistical Abstract
2.05 Malawi	Central Government Local Government	National Accounts and Balance of Payments of Northern Rhodesia, Nyasaland and Southern Rhodesia 1954-1963
2.06 Mauritania	{ Central Government	"Essai d'analyse économique et fonctionnelle des budgets des Etats de l'Afrique de l'Ouest" - Banque Centrale des Etats de l'Afrique de l'Ouest
2.07 Niger		
2.08 Senegal		
2.09 Togo		
2.10 Mozambique (very limited)	{ Central Government Local Government	Annuario Estatistico
2.11 Somalia	Central Government	Report and Balance Sheet Somalia National Bank
2.12 Uganda	{ Central Government Local Government	Statistical Abstract
2.13 Rhodesia	{ Central Government Local Government	National Accounts and Balance of Payments of Rhodesia

<u>Country</u>	<u>Level of Government</u>	<u>Source of data</u>
2.14 Zambia	(Central Government Local Government	National Accounts and Balance of Payments of Northern Rhodesia, Nyasaland and Southern Rhodesia 1954 - 1963

3. Combined economic and functional analysis of expenditure

<u>Country</u>	<u>Level of Government</u>	<u>Source of data</u>
3.01 Cameroun (East)	General Government	Special Study for ECA
3.02 Dahomey	{ Central Government	{ "Essai d'analyse économique et fonctionnelle des budgets des Etats de l'Afrique de l'Ouest" - Banque Centrale des Etats de l'Afrique de l'Ouest
3.03 Ivory Coast		
3.04 Mauritania		
3.05 Niger		
3.06 Senegal		
3.07 Togo		
3.08 Upper Volta		
3.09 Ghana	Central Government	Special Study for ECA
3.10 Mali	General Government	Comptes économiques de la République du Mali 1959
3.11 Tunisia	General Government	Special Study for ECA
3.12 Malawi	(Central Government Local Government	National Accounts and Balance of Payments of Northern Rhodesia, Nyasaland and Southern Rhodesia 1954 - 1963
3.13 Rhodesia	(Central Government Local Government	National Accounts and Balance of Payments of Northern Rhodesia, Nyasaland and Southern Rhodesia 1954 - 1963
3.14 Zambia	(Central Government Local Government	National Accounts and Balance of Payments of Rhodesia

Annex III

THE STRUCTURE OF CENTRAL GOVERNMENT REVENUE IN AFRICAN COUNTRIES
1959 - 1964

A. INTRODUCTION

In tables 1 and 2 an attempt has been made to present actual revenue for the years 1959 to 1964 inclusive on a uniform basis for 44 African countries according to the following classification:-

0 ORDINARY REVENUE

01 Direct Taxes

011 Taxes on income and profits

012 Other direct taxes

02 Indirect Taxes

021 Import duties

022 Export duties

023 Other indirect taxes

03 Other Ordinary Revenue

031 Income from commercial enterprises and domain

032 Fees and receipts from public services and from posts, telegraphs and telephones

033 Interest and loan repayment

1 EXTRAORDINARY REVENUE

11. Grants and Special Receipts

12. Borrowings

13. Transfers from Reserves

Table 3 shows the growth of ordinary revenue over the period, and tables 4 and 5 show the relative importance of the components of revenue to the total.

The comparability of the series however is affected by the lack of uniformity in the various periods of reference used. These sometimes relate to fiscal years, and sometimes to calendar years as shown at Section C.

Also, owing to the following political changes which occurred in the Federation of Rhodesia and Nyasaland, there is a lack of continuity in the relevant territorial series after 1963. On 31 December of that year the federation was desolved. Nyasaland and Northern Rhodesia became independent on 6 July 1964 and 24 October 1964, in that order, and are now known as "Malawi" and "Zambia" respectively. The term "Rhodesia" is used in the tables to denote "Southern Rhodesia".

Apart from the sources used in the preparation of the tables as set out at Section D below information has been obtained through direct correspondence with the territories themselves.

B. DEFINITIONS

1. "Ordinary" and "Extraordinary" receipts. Generally these terms are synonymous with "Current" and "Capital" receipts respectively. However, minor departures from this definition occur, and these are indicated accordingly.
2. "Direct Taxation" denotes "taxes on income and wealth". These comprise income tax, undistributed profits duty, trade profits special levy, fixed property profits tax, personal and savings fund levy, insurance and pension contributions, general tax, poll tax, African tax, native tax, graded tax, community tax, local government tax, municipal tax, annual tax, nominal capital tax, land tax, hut tax, real estate tax cattle tax, estate duty, death duty, inheritance and succession duties, donations tax; "iron ore profits sharing" and "health tax" (Ethiopia); "tertib" and "tax urbaine" (Morocco); "jangali" (Nigeria); "industrial tax" (Portuguese territories)^{1/} "Education tax" (Ethiopia and Tanganyika); and "taxes for the benefit of the communal budget" (Senegal). For the Portuguese territories, the figures appearing under "direct taxation" also include "taxes on agricultural, forestry, and pastoral undertakings, and on mines and salt".

For Italian Somaliland and for most of the Francophone countries^{2/} it has not been possible to ascertain the composition of "direct taxes". It is quite possible that some elements of indirect taxation are there included.

3. "Indirect Taxation" denotes "taxes on consumption and production". These comprise customs and excise duties, consumption duties, duty on transport, sales tax, turn-over tax, entertainment tax, taxes on gambling, auction tax, licences, stamp duty, mining tax, royalties from natural resources, the profits of state monopolies, taxes on mortgage inscriptions

^{1/} Angola, Cape Verde Islands, Mozambique, Portuguese Guinea, Sao Tome and Principe.

^{2/} Central African Republic, Chad, Comoro Islands, Dahomey, Gabon, Reunion Madagascar, Togo, Tunisia, Upper Volta.

taxes on purchase and sale of marketable securities, transfer duties; toll tax (Ethiopia); taxes on tonnage (Portuguese territories); native pass and compound fees (Republic of South Africa); "road frontage premia" and "premia for provisions of sidings" (Tanganyika).

For Algeria, Morocco, Niger, and most of the Francophone countries the figures shown under "indirect taxes" also include "registration fees".

4. "Income from public commercial enterprises and domain" comprise the receipts of government commercial undertakings such as water and electricity supplies, currency boards profits, rents, profits from the sale of investments, and, for the Portuguese territories, "income from capital, actions and obligations of banks and companies.

5. "Fees and receipts from public services and P.T.T." These include registration fees, fines and forfeitures, judicial fees and other departmental fees for services rendered and not charged on a commercial basis, e.g. hospital fees. Also included are reimbursements, and, in the case of the Nigerian regions, statutory grants from the federal government. These latter are quite important as shown here-under:-

	1959	1960	1961	1962	1963	1964
£ million						
Northern Nigeria						
Reimbursements	0.5	0.7	0.4	1.0	0.5	0.6
Statutory grants	0.5	3.7	5.3	5.8	7.4	6.6
Other	0.6	1.0	0.4	0.5	0.5	0.7
Eastern Nigeria						
Reimbursements	0.2	0.2	0.2	0.2	0.3	0.2
Statutory grants	-	2.8	4.1	4.5	4.6	5.1
Other	0.6	0.5	0.5	0.7	0.7	0.8
Western Nigeria						
Reimbursements	0.1	1.3	0.6	...	...	...
Statutory grants	-	2.2	3.2	...	...	...
Other	0.3	0.6	0.8	...	...	...

6. "Interest and loan repayment". This includes repayments of capital - fairly substantial for the former Federation of Rhodesia and Nyasaland, for Rhodesia, and for Zambia. The relevant amounts of loan repayments for the period under review have been as follows:-

	1959	1960	1961	1962	1963	1964
	£ million					
Federation of Rhodesia and Nyasaland	3.1	64.8	85.3	90.2	...	...
Rhodesia	1.7	2.4	1.7	1.7	2.0	2.6
Zambia	0.8	3.0	1.0	1.0	1.0	1.2

7. "Grants and special receipts" include contributions from domestic as well as external sources, and proceeds of sales of capital goods, e.g. land. For the Republic of South Africa, these comprise receipts on Bantu Education Account and standing appropriations from revenue in respect of the National Road Fund, South African Native Trust Fund, South African Broadcasting Corporation, and Native Trust Fund, South African Broadcasting Corporation, and Native Trust Serves Account as follows:

	1959	1960	1961	1962	1963	1964	Source of Revenue
	Revenue in million rands						
Bantu Education Acc. (net of fixed statutory appropriation)	4.6	6.0	7.0	6.7	...	...	4/5 of Native General Tax, and receipts from educational services. In 1959 and 1960 General Tax accounted for 88.5% and 92.1% respectively of the relevant amounts shown.
National Road Fund	19.8	21.3	22.1	26.7	...	...	Petrol revenue.
South African Native Trust Fund	3.3	3.7	3.8	4.2	...	...	1/5 of Native General Tax, "local tax", and revenue from Government property.
South African Broadcasting Corporation	2.7	2.7	3.0	3.5	...	...	Listeners' licences fees, and commercial receipts.
Native Transport Services Account	1.4	1.4	1.1	0.9	...	...	Contributions from urban local authorities, and interest from funds invested with the Public Debt Commissioners.

8. "Borrowing" comprise gross receipts in respect of central government bills and bonds, and short-term and long-term loans floated on local market and abroad.

9. Symbols used.

" - " denotes "nil or less than half the unit or final digit shown".

"..." denotes "data not available".

" — " a horizontal bar within a series indicates a break in the continuity of the series.

" . " Denotes "not applicable"

C. FISCAL YEARS SHOWN IN THE TABLES

COUNTRIES AND TERRITORIES	END OF FISCAL YEAR
Algeria	31 March
Angola	31 December
Basutoland	31 March
Bechuanaland	31 March
Cape Verde Islands	31 December
Central African Republic	31 December
Chad	31 December
Comoro Islands	31 December
Congo Democratic Republic	31 December
Dahomey	31 December
Ethiopia	Prior to 1960, 10 September, from 1961, 6 July, or 7 July
Gabon	31 December
Gambia	31 December
Ghana	Prior to July 1961. 30th June. Up to September 1964 it was 30th September, thereafter 31st December.
Ivory Coast	31 December
Kenya	30 June
Liberia	30 September
Madagascar	31 December
Malawi	Prior to 1964, 30 June; for 1964 31 December.
Mauritius	30 June
Morocco	31 December
Mozambique	31 December
Niger	31 December
Nigeria	31 March
Portuguese Guinea	31 December
Réunion	31 December
Rhodesia	30 June
Rhodesia and Nyasaland, Federation of	30 June
Sao Tome and Principe	31 December
Senegal	Prior to 1962, 31 December; thereafter, 30 June.
Seychelles	31 December
Sierra Leone	31 March
Somalia	31 December
Somaliland, former British	31 March
former Italian	31 December

(cont'd)

Countries and Territories	End of Fiscal year
South Africa, Republic of	31 March
Sudan	30 June
Swaziland	31 March
Tanzania	30 June
Togo	31 December
Tunisia	Prior to 1961, 31 March; thereafter, 31 December.
Uganda	30 June
United Arab Republic	30 June
Upper Volta	31 December
Zambia	30 June

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TABLE 1 ANALYSIS OF CENTRAL GOVERNMENT RECEIPTS BY TYPE OF RECEIPT

[illegible]

Table 1 (Cont'd)

COUNTRY, CURRENCY UNIT, AND PERIOD	ORDINARY REVENUE			EXTRAORDINARY RECEIPTS					TOTAL RECEIPTS
	DIRECT TAXATION	INDIRECT TAXATION	OTHER REVENUES	TOTAL	GRANTS AND SPECIAL RECEIPTS	BORROW- INGS	TRANSFERS FROM RESERVE	TOTAL	
CENTRAL AFRICAN REPUBLIC REPUBLIQUE CENTRE AFRICAINE (1000 million CFA francs - milliards de francs CFA)									
1959 2/	0.6	1.2	0.1	1.9	0.6	-	-	0.7	2.6
1960 2/	0.7	1.5	0.2	2.3	0.1	0.6	0.2	0.9	3.3
1961 2/	0.8	1.9	0.3	3.0	1.2	0.1	0.4	1.8	4.7
1962 2/	0.8	2.6	0.5	3.8	1.4	0.1	0.7	2.3	6.1
1963 2/	1.2	3.2	0.5	4.8	1.4	0.2	0.4	2.0	6.8
1964 2/	1.2	3.8	0.3	5.2	0.7	0.5	0.3	1.4	6.6
CHAD - TCHAD (thousand million CFA francs - milliards de francs CFA)									
1959 2/	1.0	0.8	0.3	2.1	1.5	-	0.1	1.6	3.7
1960 2/	0.9	1.5	0.8	3.2	1.3	-	0.3	1.6	4.8
1961 2/	1.1	2.6	0.4	4.1	1.7	0.1	-	1.8	5.9
1962 2/	1.4	2.6	0.6	4.6	1.7	-	0.1	1.8	6.3
1963 2/	1.5	3.2	0.3	5.0	1.7	-	0.4	2.1	7.2
1964 2/	1.9	3.5	0.4	5.8	1.4	-	-	1.4	7.1
COMORO ISLANDS COMORES (million CFA francs - millions de francs CFA)									
1959	105.5	189.9	26.7	322.1	107.0	-	-	107.0	429.1
1960	83.8	213.4	18.6	315.8	97.1	-	33.9	131.0	446.8
1961	53.7	249.1	29.3	332.1	157.9	-	57.0	214.9	547.0
1962 2/	73.0	278.3	50.6	401.9	162.9	-	6.7	169.6	571.5
1963 2/	107.1	308.8	47.7	463.6	...	...	...	...	...
1964 2/	113.8	368.4	63.1	545.3	...	...	...	...	...
CONGO (BRAZZA) (thousand million CFA francs - milliards de francs CFA)									
1959	...	...	...	...	...	...	...	...	...
1960 2/	0.8	2.8	0.3	3.9	...	-	0.1	0.3	3.9
1961 2/	0.5	4.1	0.4	5.0	-	...	-	0.2	5.3
1962 2/	1.1	5.4	0.4	6.9	-	...	0.3	0.5	7.2
1963 2/	1.5	6.5	0.4	8.4	-	...	-	0.8	8.6
1964 2/	1.4	6.5	0.4	8.3	-	0.4	0.1	0.8	8.8
CONGO DEMOCRATIC REPUBLIC REPUBLIQUE DEMOCRATIQUE (thousand million CFA francs - milliards de francs Congo)									
1959	2.0	5.2	2.2	9.4	0.7 2/	-	-	0.7 2/	10.2 2/
1960	...	...	...	...	...	...	...	...	...
1961	...	...	...	...	...	...	...	...	...
1962	...	...	...	...	...	...	...	...	...
1963	...	...	...	...	...	...	...	...	...
1964	...	...	...	...	...	...	...	...	...
				11.7	4.9	12.3	-	17.2	28.9

[illegible]

Table 1 (Cont'd)

COUNTRY, CURRENCY UNIT, AND PERIOD	ORDINARY REVENUE				EXTRAORDINARY RECEIPTS			
	DIRECT TAXATION	INDIRECT TAXATION	OTHER REVENUES	TOTAL	GRANTS FROM SPECIAL RECEIPTS	BORROW- INGS	TRANSFERS FROM RESERVE	TOTAL RECEIPTS
IVORY COAST - COTE D'IVOIRE (1000 million CFA francs - milliards de francs CFA)	...	...	0.8	17.8	1.0	-	-	18.8
	2.1	22.1	1.6	25.8	0.3	0.5	-	26.6
	3.1	26.6	1.3	31.0	0.2	0.2	-	31.3
	3.3	20.6	1.3	25.2	1.0	0.9	-	27.1
	3.6	24.3	1.2	29.1	0.2	0.2	-	29.5
1959	4.5	33.1	2.8	40.4	0.1	2.3	-	42.8
1960								
1961								
1962								
1963								
1964								
KENYA (£ million - millions de livres sterling)	13.7	15.5	7.5	36.8	2.7	5.0	-	44.4
	12.4	16.9	7.5	36.8	2.9	6.3	-	46.1
	11.8	16.8	9.1	37.7	6.3	6.5	-	50.5
	12.1	18.9	9.6	40.6	7.6	5.7	-	53.7
	12.4	22.5	9.7	44.6	7.0	7.0	-	58.2
1959	13.9	23.7	11.1	46.8	11.2	10.8	-	68.8
1960				51.5	9.8	11.7	-	73.0
1961								
1962								
1963								
1964								
1965								
LIBERIA (* million - millions de dollars)	...	...	...	...	...	...	...	...
	1.9	12.0	1.6	15.5	0.8	0.5	1.0	17.8
	2.4	12.8	1.3	16.5	2.7	1.0	0.3	20.6
	3.3	15.4	1.0	19.7	1.7	0.3	0.2	21.9
	3.7	15.6	1.4	20.7	2.5	-	1.9	25.2
1959	4.6	18.4	1.6	24.6	1.9	-	-	26.5
1960								
1961								
1962								
1963								
1964								
1965								
MADAGASCAR (1000 million CFA francs - milliards de francs CFA)	...	...	...	...	...	...	...	...

1959	...	...	...	...	...	...	...	...
1960	...	...	...	...	...	...	...	...
1961	...	...	...	...	...	...	...	...
1962	...	...	...	...	...	...	...	...
1963	...	...	...	...	...	...	...	...
1964	...	...	...	...	...	...	...	...
1965	...	...	...	...	...	...	...	...
MALAWI (£ million - millions de livres sterling)	...	...	...	...	...	...	...	...

1959	...	...	...	...	...	...	...	...
1960	...	...	...	...	...	...	...	...
1961	...	...	...	...	...	...	...	...
1962	...	...	...	...	...	...	...	...
1963	...	...	...	...	...	...	...	...
1964	...	...	...	...	...	...	...	...
1965	...	...	...	...	...	...	...	...
MALI (1000 million CFA francs milliards de francs CFA)	...	...	...	...	...	...	...	...

1959	...	...	...	...	...	...	...	...
1960	...	...	...	...	...	...	...	...
1961	...	...	...	...	...	...	...	...
1962	...	...	...	...	...	...	...	...
1963	...	...	...	...	...	...	...	...
1964	...	...	...	...	...	...	...	...
1965	...	...	...	...	...	...	...	...

* Includes £1,488,854 being a grant by E.A. Currency Board for Subscription to International Financial Institutes.

Table 1 (Cont'd)

COUNTRY, CURRENCY UNIT AND PERIOD	ORDINARY REVENUE			TOTAL	EXTRAORDINARY RECEIPTS				TOTAL	TOTAL RECEIPTS
	DIRECT TAXATION	INDIRECT TAXATION	OTHER		GRANTS AND SPECIAL RECEIPTS	BORROW- INGS	TRANSFERS FROM RESERVE			
MAURITANIA - MAURITANIE (1000 million CFA francs - milliards de francs CFA)										
1959	49.3	63.3	17.5	130.1	1.3	-	1.8	3.1	133.3	
1960	42.2	71.3	18.6	132.1	1.1	29.0	-	30.0	162.1	
1961	43.4	82.9	21.2	147.5	15.2	12.6	-	27.8	175.2	
1962	38.6	95.0	21.6	155.2	14.3	12.0	-	26.3	181.5	
1963	38.8	99.3	24.8	162.9	12.6	39.9	-	52.5	215.4	
1964	41.2	118.0	25.8	185.0	7.0	53.2	-	60.2	245.2	
MAURITIUS - MAURICE (million Rupees - millions de Rupies)										
1959	2.2	6.6	2.4	11.2	1.0	2.6	1.6	5.2	16.4	
1960	2.3	7.6	2.7	12.2	0.5	0.2	1.4	2.1	14.8	
1961	2.3	8.0	2.9	13.2	2.2	2.3	2.1	6.6	19.8	
1962										
1963										
1964										
MOROCCO - MAROC (100 million dirhams - 100 millions de dirhams)										
1959	0.4	0.7	2.6	3.7	...	...	...	0.6	4.3	
1960	0.4	0.7	2.8	4.0	...	...	...	0.7	4.8	
1961	0.4	0.8	2.4	3.6	...	...	...	0.8	4.4	
1962	0.7	0.9	2.6	4.1	...	...	...	0.9	5.0	
1963	0.6	0.9	2.7	4.3	...	...	...	0.9	5.1	
1964										
MOZAMBIQUE (1000 million escudos - milliards d'escudos)										
1959	1.4	1.7	0.4	3.6	1.7	-	0.1	1.7	5.2	
1960	1.4	2.3	0.3	4.1	1.6	-	0.1	1.7	5.7	
1961	1.5	2.5	0.2	4.1	0.9	-	-	1.0	5.1	
1962	2.7	4.8	0.4	7.9	1.5	...	...	1.6	9.4	
1963	1.8	3.2	0.3	5.4	1.3	...	...	1.3	6.7	
1964										
NIGER (1000 million CFA francs - milliards de francs CFA)										
1959	6.7	57.2	11.8	75.9	2.2	3.8	4.9	10.8	86.7	
1960	...	...	...	...	...	...	...	...	...
1961	...	...	...	...	...	...	...	...	...
1962	8.7	85.6	17.8	112.1	1.2	17.2	18.3	36.7	148.8	
1963	7.6	90.6	16.4	114.6	1.7	21.4	-	23.2	137.8	
1964	7.4	95.0	21.0	123.4	0.7	21.5	-	22.3	145.7	
NIGERIA (£ million - millions de livres sterling)										
1959	1.5	10.5	2.8	14.8	1.8	2.0	-	3.8	18.6	
1960	1.4	9.5	6.5	17.4	1.7	2.8	-	4.5	21.9	
1961	1.6	8.8	7.1	17.6	-	8.6	-	8.6	26.2	
1962	1.6	11.4	8.5	21.4	0.4	-	-	0.4	21.8	
1963	2.3	11.7	9.3	23.3	1.0	3.0	-	4.0	27.3	
1964	2.5	13.9	8.7	25.1	2.0	3.1	-	5.2	30.2	
NIGERIA NORTHERN - NIGERIA DU NORD (£ million - millions de livres sterling)										
1959	1.5	10.5	2.8	14.8	1.8	2.0	-	3.8	18.6	
1960	1.4	9.5	6.5	17.4	1.7	2.8	-	4.5	21.9	
1961	1.6	8.8	7.1	17.6	-	8.6	-	8.6	26.2	
1962	1.6	11.4	8.5	21.4	0.4	-	-	0.4	21.8	
1963	2.3	11.7	9.3	23.3	1.0	3.0	-	4.0	27.3	
1964	2.5	13.9	8.7	25.1	2.0	3.1	-	5.2	30.2	

[illegible]

Table 1 (Cont'd)

COUNTRY, CURRENCY UNIT AND PERIOD	ORDINARY REVENUE				EXTRAORDINARY RECEIPTS			
	DIRECT TAXATION	INDIRECT TAXATION	OTHER	TOTAL	GRANTS AND SPECIAL RECEIPTS	BORROW- INGS	TRANSFERS FROM RESERVE	TOTAL RECEIPTS
RHODESIA - RHODESIE (£ million - millions de livres sterling)								
1959	10.3	5.6	5.4	21.3	-	5.6	-	27.0
1960	9.6	6.6	6.1	22.3	-	7.5	-	29.8
1961	10.5	6.2	5.8	22.6	-	8.9	-	31.5
1962	13.0	8.2	5.7	27.0	-	3.0	-	30.0
1963	13.7	7.6	6.2	27.5	-	6.4	-	33.9
1964	14.8	15.4	19.3	49.6	-	25.9	-	75.5
SAO TOME & PRINCIPE (million escudos) - millions d'escudos)								
1959	15.0	18.6	23.5	57.2	...	...	...	83.1
1960	16.5	17.6	25.3	59.4	...	...	...	94.7
1961	15.6	18.3	25.3	59.3	...	...	...	117.2
1962	16.9	22.2	26.9	65.9	...	...	...	111.7
1963	18.4	22.1	26.5	67.0	...	...	...	104.5
SENEGAL 8/ (1000 million CFA francs - milliards de francs CFA)								
1959	1.1	2.0	1.9	5.0	0.7	-	-	5.7
1960	1.2	2.3	2.0	5.5	5.2	-	-	10.7
1961 3/	1.6	2.2	1.6	5.4	4.3	-	-	9.7
1962	1.7	2.7	2.5	6.9	3.1	-	-	10.0
1963	1.8	2.9	2.3	7.0	2.5	-	-	9.5
1964	2.0	3.5	2.3	7.8	4.1	-	-	11.9
SIERRA LEONE (£ million - millions de livres sterling)								
1959	3.1	7.9	2.0	12.9	0.7	-	-	13.7
1960	2.5	5.5	1.8	9.9	1.4	-	-	11.2
1961	...	...	...	12.2	0.7	-	-	12.8
1962	3.3	6.7	2.8	12.8	1.2	1.6	0.9	16.5
1963	2.9	6.7	3.5	13.1	2.0	1.0	0.7	16.9
SOMALIA - SOMALIE (million Somali Shillings - millions de Sch. Somalis)								
1961	9.4	98.1	16.1	123.6	48.7	-	-	172.3
1962	7.8	113.1	21.6	142.7	13.5	-	-	156.2
1963 3/	10.0	123.0	17.4	150.4	28.3 3/	2.5 3/	-	181.2
1964	11.1	116.2	18.1	145.4	42.8 3/	...	...	...

Table 1 (Cont'd)

COUNTRY, CURRENCY UNIT AND PERIOD	ORDINARY REVENUE			EXTRAORDINARY RECEIPTS				
	DIRECT TAXATION	INDIRECT TAXATION	OTHER	TOTAL	GRANTS AND SPECIAL RECEIPTS	BORROW- INGS	TRANSFERS FROM RESERVE	TOTAL RECEIPTS
SOMALILAND, Former Italian SOMALIE ITALIENNE ANCIENNE (million Somali Shillings millions de schilling Somalis)								
1959	9.2	40.5	15.1	64.8	43.7	-	-	108.6
1960	9.4	54.3	16.5	80.2	71.4	-	-	151.6
SOMALILAND, Former British - SOMALIE BRITANNIQUE ANCIENNE (million East Africa Shillings - millions de Schillings)								
1959	0.7	19.3	3.3	23.3	27.9	-	-	51.2
1960	0.6	21.5	3.9	26.0	22.9	-	-	48.9
SOMALILAND FRENCH - COTE FRANCAISE DES SOMALIS (million francs - millions de francs)								
1959								
1960								
1961								
1962								
1963								
1964								
SOUTH AFRICA, REPUBLIC OF AFRIQUE DU SUD (Rep.de) (million rands - millions de rands).								
1959	294.4	224.6	151.2	670.1	31.8	1550.2	32.8	2284.9
1960	309.4	253.2	174.0	736.7	35.1	1529.4	-	2301.3
1961	322.1	269.1	190.5	781.6	36.9	1069.7	-	1888.3
1962	336.2	251.1	200.3	787.6	42.1	1386.6	-	2216.3
1963								
1964								
SPANISH GUINEA - GUINEE ESPAGNOLE (million pesetas - millions de pesetas)								
1959								
1960								
1961								
1962								
1963								
1964								
SUDAN - SOUDAN (1s million - millions de livres soudanaises)								
1959								
1960								
1961								
1962								
1963								
1964								

Table 1 (Cont'd)

COUNTRY, CURRENCY UNIT, AND PERIOD	ORDINARY REVENUE				EXTRAORDINARY RECEIPTS			
	DIRECT TAXATION	INDIRECT TAXATION	OTHER	TOTAL	GRANTS AND SPECIAL RECEIPTS	BORROW- INGS	TRANSFERS FROM RESERVES	TOTAL RECEIPTS
SWAZILAND (million rands - millions de rands)								
1959	1.6	...	...	3.1	-	-	-	3.1
1960	2.1	...	...	3.6	2.3	-	-	6.1
1961	1.9	...	...	3.9	2.3	-	-	6.3
1962								
1963								
1964								
TANZANIA - TANZANIE (£ million - millions de livres sterling)								
(a) Tanganyika								
1959	5.6	10.6	1.9	18.1*	2.9	2.3	-	23.3
1960	5.8	12.5	2.6	20.8*	2.2	1.7	-	24.7
1961	6.3	12.3	2.8	21.4	2.9	2.8	-	27.1
1962	6.2	12.7	3.0	21.9	3.3	4.0	-	29.2
1963	6.3	15.5	3.2	25.0	5.4	0.3	-	30.7
1964	7.1	17.6	3.6	28.3	5.9	1.4	-	35.6
(b) Zanzibar								
1959								
1960								
1961								
1962								
1963								
1964								
TOGO 5/ (1000 million CFA francs - milliards de francs CFA)								
1959	0.1	2.1	0.5	2.7	0.1	-	-	2.8
1960	0.2	2.2	0.4	2.7	0.1	-	-	2.8
1961	0.2	2.3	0.4	2.9	0.4	-	-	3.3
1962	0.2	2.5	0.5	3.2	0.1	-	-	3.3
1963	0.3	2.9	0.5	3.7	-	-	-	3.7
1964	0.3	3.3	0.8	4.4	0.1	-	-	4.5
TUNISIA - TUNISIE (million dinars - millions de dinars)								
1959	10.8	34.7	6.2	51.8	...	...	...	64.8
1960	9.5	40.2	6.0	55.7	...	...	...	72.1
1961	12.5	45.0	5.9	63.4	...	...	...	81.7
1962	10.0	47.1	7.4	64.5	...	...	...	85.4
1963	11.7	51.1	7.8	70.7	3.7	18.1	-	92.5
1964								
UGANDA - OUGANDA (£ million - millions de livres sterling)								
1959	4.2	13.9	4.0	22.2	2.0	-	-	24.1
1960	4.2	12.7	3.2	20.2	1.0	-	-	21.2
1961	4.2	11.8	3.5	19.4	2.0	-	-	21.4
1962	4.2	11.8	3.9	19.9	3.4	0.7	-	24.0
1963	3.9	16.2	4.5	24.6	4.8	1.5	-	31.1
1964	3.8	21.5	5.1	30.4	3.6	1.1	-	35.2
1965	4.3	27.5	6.9	38.7	3.0	1.0	-	42.6

* Excludes revenue accruing to Government departments such as "Water and Printing". Since the fiscal year 1960/61 these receipts are treated under expenditure as Appropriations in Aid.

Table 1 (Cont'd)

COUNTRY, CURRENCY UNITS, AND PERIOD	ORDINARY REVENUE			TOTAL	EXTRAORDINARY RECEIPTS			TOTAL	TOTAL RECEIPTS
	DIRECT TAXATION	INDIRECT TAXATION	OTHER		GRANTS AND SPECIAL RECEIPTS	BORROW- INGS	TRANSFERS FROM RESERVES		
UNITED ARAB REPUBLIC - REPUBLIQUE ARABE UNIE (million £ - million de livres egyp.)									
1959									
1960									
1962									
1963									
1964									
UPPER VOLTA - HAUTE VOLTA (1000 million CFA francs - milliards de francs CFA)									
1959	1.4	2.1	0.4	3.9	1.1	0.1	0.1	1.3	5.2
1960	1.5	3.1	0.4	5.0	0.8	0.1	0.1	1.0	6.0
1961	1.5	3.4	0.7	5.7	2.9	0.2	-	3.1	8.8
1962	...	...	...	...	...	...	...	...	...
1963	...	...	...	...	...	...	...	...	...
1964	2.0	5.0	0.7	7.7	0.5	-	-	0.5	8.2
1965	2.0	5.1	0.7	7.8	0.7	-	-	0.7	8.5
ZAMBIA - ZAMBIE (£ million - millions de livres sterling)									
1959	9.2	4.9	5.3	17.4	0.4	4.1	2.5	7.0	24.4
1960	8.2	3.6	7.8	19.7	0.3	5.1	1.0	6.4	26.1
1961	11.1	3.6	5.2	19.9	0.5	2.5	1.9	4.9	24.8
1962	12.2	3.8	5.3	21.2	1.0	5.8	3.2	9.9	31.2
1963	11.7	3.5	5.9	21.1	1.2	3.9	...	5.2	26.2
1964	...	6.9	6.8	29.2	5.4	5.9	0.7	12.0	41.2

1/ Includes an estimate of 200.00 million new francs for posts and telecommunications.

2/ Revised estimates.

3/ Estimates.

4/ Data for 10 months only.

5/ General Budget only.

6/ Data for 15 months.

7/ First and Second Part of General Budget only.

8/ Includes the surplus of municipalities budgets.

9/ Not including special receipts in respect of compensation of Officials upon self government, 1963.

TABLE 2. CENTRAL GOVERNMENT ORDINARY REVENUES, BY NATURE OF DIRECT AND INDIRECT TAXES AND OTHER REVENUES

COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES			INDIRECT TAXES			OTHER ORDINARY REVENUE				TOTAL	CRIMINARY REVENUE
	INCOME & PROFITS	OTHER	TOTAL	IMPORTS DUTIES	EXPORTS DUTIES	OTHER	TOTAL	INCOME FROM PUBLIC COMMERCIAL ENTERPRISES & JOINTS	FEES AND RECEIPTS FROM PUBLIC SERVICES AND PIT	INTEREST AND LOAN REPAYMENT		
ALGERIA - ALGERIE (million new francs - millions de nouveaux francs)												
1959	289.6	97.6	387.2	...	...	...	1601.8	...	...	...	...	2 432.1
1960	371.4	194.4	565.8	...	...	...	1849.7	...	...	...	...	2 777.1
1961	537.0	156.2	693.2	...	...	...	1900.1	...	...	...	...	2 943.6
1962	551.6	241.8	793.4	...	...	...	2134.4	...	...	...	...	3 314.2
1963	...	...	585.0	...	...	...	1770.0	...	...	...	...	2 597.0
1964	...	...	563.0	...	...	...	1925.0	...	...	...	...	3 002.0
ANGOLA (million escudos - millions d'escudos)												
1959	282.1	98.9	381.0	...	...	...	680.5	136.1	605.4	49.0	790.5	1 852.0
1960	284.3	94.7	379.0	...	...	...	652.7	150.8	717.4	67.0	935.3	2 730.8
1961	281.1	89.3	370.4	...	...	...	670.3	203.4	747.2	45.1	995.7	3 232.4
1962	460.4	115.1	575.5	...	...	...	848.7	215.9	786.6	52.8	1035.3	3 370.7
1963	456.8	136.3	593.1	...	...	...	989.0	138.2	1904.9	60.1	2103.2	4 891.1
1964	...	...	...	...	...	...	...	...	...	...	...	...
BASUTOLAND (thousand rands - millions de rands)												
1959	155.4	792.5	907.9	...	...	...	1757.8	127.7	444.0	38.1	609.8	3 275.6
1960	...	...	...	...	...	...	2066.9	...	...	22.8	...	3 699.8
1961	...	...	...	...	...	...	2136.4	...	...	15.2	...	3 717.0
1962	219.5	708.5	927.9	...	...	...	2060.4	169.9	580.0	25.2	775.2	3 763.5
1963	195.8	640.7	836.5	...	...	...	2188.9	285.0	427.2	29.5	741.8	3 761.2
1964	...	...	...	...	...	...	...	...	...	...	...	...
BECHUANALAND (thousand rands - millions de rands)												
1959	...	...	...	...	...	...	...	...	...	6.3	820.3	2 250.6
1960	293.2	400.7	693.9	...	...	...	984.6	...	...	2.2	835.9	2 474.4
1961	...	...	...	...	...	...	...	...	...	4.6	1004.4	2 567.5
1962	...	...	...	...	...	...	...	...	...	17.7	1417.8	3 283.8
1963	484.8	...	868.7	...	...	...	1263.7	...	...	21.4	1172.0	3 304.5
1964	...	383.9	...	...	...	...	...	...	...	...	...	...
CAPE VERDE ISLANDS - ILLES DU CAP VERT (million escudos - millions d'escudos)												
1959	5.8	3.9	9.7	...	...	...	17.6	0.7	23.6	2.0	26.4	53.7
1960	6.6	3.3	10.0	...	...	...	20.6	0.7	25.0	2.4	28.0	58.2
1961	6.7	3.6	10.3	...	...	...	19.8	1.0	27.3	2.7	31.0	61.2
1962	6.7	3.9	10.6	...	...	...	20.7	1.0	29.6	3.1	33.7	65.0
1963	7.2	3.6	10.8	...	...	...	21.5	1.0	33.5	4.1	38.6	70.9
1964	...	...	...	...	...	...	...	...	...	...	...	...

COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES			INDIRECT TAXES			OTHER ORDINARY REVENUE				TOTAL ORDINARY REVENUE
	INCOME & PROFITS	OTHER	TOTAL	IMPORTS DUTIES	EXPORTS DUTIES	OTHER	TOTAL	INCOME FROM PUBLIC COMMERCIAL ENTERPRISES & DOMAINS	FEES AND RECEIPTS FROM PUBLIC RECEIPTS AND PTT	INTEREST AND LOAN REPAYMENT	
CENTRAL AFRICAN REPUBLIC - REPUBLIQUE CENTRAFRICAINE (100 million CFA francs - 100 millions de francs CFA)											
1959 2/	...	...	6.0	...	...	...	11.7	...	...	...	19.1
1960 2/	...	...	7.1	...	...	...	14.9	...	...	...	23.5
1961 2/	...	...	7.7	...	...	...	19.0	...	...	...	29.6
1962 2/	...	...	7.5	...	...	...	26.0	...	...	...	38.1
1963 2/	...	...	11.7	...	...	...	31.5	...	...	...	47.8
1964 2/	...	...	11.6	...	...	...	37.5	...	...	...	51.6
CHAD - TCHAD (100 million CFA francs - 100 millions de francs CFA)											
1959 2/	...	...	10.0	...	...	...	7.7	...	...	...	21.0
1960 2/	...	...	9.4	...	...	...	15.1	...	...	...	32.2
1961 2/	...	...	10.7	...	...	...	26.5	...	...	...	41.0
1962 2/	...	...	11.6	...	...	...	26.3	...	...	...	45.6
1963 2/	...	...	14.8	...	...	...	32.2	...	...	...	50.4
1964 2/	...	...	18.6	...	...	...	34.8	...	...	...	57.6
COMORO ISLANDS - COMORES (million CFA francs - millions de francs CFA)											
1959	...	...	105.5	...	...	...	189.9	...	...	...	322.1
1960	...	...	83.8	...	...	...	213.4	...	...	...	315.8
1961	...	...	53.7	...	...	...	249.1	...	...	...	332.1
1962	...	...	73.0	...	...	...	278.3	...	...	...	401.9
1963 2/	...	...	107.1	...	...	...	308.8	...	...	...	463.6
1964 2/	...	...	113.8	...	...	...	368.4	...	...	...	545.3
CONGO (BRAZZ.) (thousand million CFA francs - millions de francs CFA)											
1959	...	...	...	...	...	...	...	...	...	...	...
1960 2/	0.7	0.1	0.8	1.3	0.1	1.4	2.8	0.1	0.1	...	...
1961 2/	0.7	0.2	0.9	1.3	0.2	1.5	4.1	0.1	0.2	0.1	3.9
1962 2/	0.9	0.2	1.1	2.3	0.4	2.7	5.8	0.1	0.2	0.1	5.4
1963 2/	1.3	0.2	1.5	2.8	0.4	3.3	6.5	0.1	0.2	0.1	6.9
1964 2/	1.3	0.1	1.4	2.8	0.5	3.2	6.5	0.2	0.2	0.1	8.3
CONGO DEMOCRATIC REPUBLIC CONGO REPUBLIQUE DEMOCRATIQUE (1000 million congo francs - milliards de francs congo.)											
1959	1.7	0.3	2.0	...	...	...	5.2	1.1	...	...	9.4
1960	...	...	...	...	...	...	...	...	...	...	...
1961	...	...	...	...	...	...	...	...	...	...	...
1962	...	...	...	...	...	...	...	...	...	...	...
1963	...	...	...	...	...	...	...	...	...	...	...
1964	...	...	...	...	...	...	...	...	...	...	...
DAHOMY (100 million CFA francs - 100 millions de francs CFA)											
1959 2/	...	...	7.0	...	...	...	21.8	...	...	...	30.4
1960 2/	...	...	6.8	...	...	...	28.5	...	...	...	38.2
1961 2/	...	...	4.3	...	...	...	34.5	...	...	...	41.6
1962 2/	...	...	4.5	...	...	...	37.1	...	...	...	45.2
1963 2/	...	...	5.9	...	...	...	39.0	...	...	...	50.2
1964 2/	...	...	5.5	...	...	...	40.6	...	...	...	53.0

Table 3 (Cont'd)

COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES		INDIRECT TAXES		OTHER ORDINARY REVENUE							
	INCOME & PROFITS	OTHER	TOTAL	IMPORTS DUTIES	EXPORTS DUTIES	OTHER	TOTAL	INCOME FROM PUBLIC COMMERCIAL & DOMAINS	FEES AND RECEIPTS FROM PUBLIC SERVICES AND PIT	INTEREST AND LOAN REPAYMENT	TOTAL	TOTAL ORDINARY REVENUE
ETHIOPIA - ETHIOPIE (million Eth. - millions de dollars Ethiopiens)												
1959 4/	10.0	19.0	29.0	36.0	12.2	50.5	98.7	...	...	...	19.3	147.1
1960	9.6	20.3	29.9	28.2	10.6	51.4	90.2	...	...	...	13.0	133.1
1961	15.4	25.0	40.4	39.9	12.8	63.4	116.1	...	...	...	27.3	183.8
1962	19.9	25.8	45.7	46.8	13.9	70.4	131.1	...	...	...	29.5	199.4
1963	22.2	22.5	44.7	49.4	14.9	76.4	140.7	...	...	...	32.5	214.9
1964	30.5	26.4	56.9	61.0	21.6	96.9	179.5	...	...	...	35.8	272.2
GABON (thousand million CFA francs - milliards de francs CFA)												
1959	...	...	0.9	...	...	...	1.6	...	...	...	0.8	3.3
1960	...	...	1.0	...	...	...	2.7	...	...	...	0.9	4.6
1961	1.1	...	1.1	...	...	...	3.6	...	...	...	1.0	5.6
1962	...	...	1.8	...	...	...	4.0	...	...	...	0.9	6.7
1963 4/	...	...	2.2	...	...	...	5.7	...	...	...	1.0	9.0
1964	...	...	2.5	...	...	...	6.3	...	...	...	0.6	8.9
GAMBIA - GAMBIE (1 000 thousand - cent millions de livres sterling)												
1959	2.3	-	2.3	6.6	2.6	-	9.0	1.5	2.2	0.4	4.1	15.4
1960	1.3	-	1.3	6.6	2.2	-	8.8	3.0	2.3	0.3	5.6	15.7
1961	1.1	-	1.1	9.9	0.4	-	10.3	2.9	2.2	0.5	5.4	16.8
1962	1.6	-	1.6	9.3	0.4	-	9.7	2.9	2.2	0.5	5.6	16.9
1963	1.4	-	1.4	10.3	0.4	-	10.7	3.2	3.0	0.2	6.4	18.5
1964	1.9	-	1.9	10.5	0.4	-	10.9	3.2	3.0	0.7	6.9	19.7
1965 (Jan.-June)	1.1	-	1.1	6.3	2.9	-	9.3	1.0	3.2	0.2	4.4	14.8
GHANA (1 G. million - millions (£ G.))												
1959	6.0	1.8	7.8	16.1	25.8	3.8	45.7	4.4	4.1	2.4	10.9	64.4
1960	5.6	1.5	7.2	18.9	22.4	4.0	45.2	4.7	4.2	2.2	11.1	63.5
1961	6.6	2.0	8.6	25.9	16.2	4.1	46.1	9.0	5.4	1.8	16.2	70.9
1962	9.1	1.5	10.6	28.9	15.3	7.9	52.1	5.1	6.0	1.0	12.1	74.8
1963	10.4	1.7	12.1	33.7	13.0	10.9	57.5	6.7	5.8	2.5	15.0	84.6
1964	22.2	1.4	23.6	34.4	17.7	13.9	66.0	7.6	8.5	0.2	14.3	103.9
1965	27.2	1.7	28.9	53.8	10.3	32.2	96.2	7.4	8.5	-	15.9	141.0
IVORY COAST - COTE D'IVOIRE (1000 million CFA francs - milliards de francs CFA)												
1959 5/ 6/	...	...	...	...	...	...	...	0.6	...	...	0.8	17.8
1960	1.7	0.4	2.1	8.7	6.1	7.3	22.1	...	...	...	1.6	25.8
1961	2.6	0.5	3.1	10.1	7.7	8.7	26.6	...	...	...	1.3	31.0
1962	2.9	0.3	3.3	7.2	5.1	8.3	20.6	...	...	...	1.3	25.2
1963	3.1	0.5	3.6	8.1	6.3	9.9	24.3	...	...	...	1.2	29.1
1964	3.9	0.5	4.5	10.7	7.8	14.6	33.1	...	...	...	2.8	40.4
KENYA (1 million - millions de livres sterling)												
1959	13.5	0.2	13.7	9.5	-	6.0	15.5	1.4	4.8	1.2	7.5	36.8
1960	12.3	0.1	12.4	10.7	-	6.2	16.9	1.5	4.9	1.1	7.5	36.8
1961	11.8	-	11.8	10.0	-	6.8	16.8	1.7	5.9	1.5	9.1	37.7
1962	12.0	0.1	12.1	11.7	-	7.2	18.9	1.8	6.0	1.8	9.6	40.6
1963	12.4	-	12.4	13.8	-	7.7	22.5	1.9	6.0	1.8	9.7	40.6
1964	13.4	0.2	13.6	13.7	0.2	9.9	23.7	1.9	6.3	2.0	10.3	46.8
1965	13.5	-	13.5	15.9	0.9	10.1	26.9	2.2	6.2	2.7	11.1	51.5

Table 2 (cont'd)

COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES		INDIRECT TAXES		OTHER ORDINARY REVENUE					TOTAL ORDINARY REVENUE	
	INCOME & PROFITS	OTHER	TOTAL	IMPORTS DUTIES	EXPORTS DUTIES	OTHER	TOTAL	INCOME FROM PUBLIC ENTERPRISES & DOMAINS	FEES AND RECEIPTS FROM PUBLIC RECEIPTS AND PIT		INTEREST AND LOAN PAYMENT
LIBERIA (\$ million - millions de dollars)											
1959	9.2	0.6	9.8	5.5	1.1	3.5	10.2	0.5	2.2	-	22.8
1960	12.2	0.6	12.8	6.7	0.4	4.3	11.3	0.5	4.3	-	28.9
1961	14.2	0.8	15.0	7.9	0.4	5.2	13.5	0.6	3.6	-	32.7
1962	13.1	0.7	13.8	9.5	0.6	6.1	16.2	0.8	5.3	-	36.1
1963	12.6	1.3	13.9	10.2	0.6	6.6	17.4	...	...	-	36.2
1964	14.0	1.2	15.2	10.8	0.5	6.7	18.0	...	...	-	39.1
MADAGASCAR (1000 million CFA francs - milliards de francs CFA)											
1959	...	0.5	...	4.2	1.6	6.3	12.0	0.2	0.3	1.0	15.4
1960	1.4	0.8	2.2	6.7	1.9	4.3	12.8	0.2	0.4	0.6	16.5
1961	2.2	1.0	3.2	8.2	2.3	4.9	15.4	0.1	0.5	0.2	19.7
1962	2.6	1.1	3.7	8.7	1.9	5.1	15.6	0.4	0.5	0.4	20.7
1963	3.4	1.2	4.6	9.3	1.9	7.3	18.4	0.6	0.6	0.2	24.6
MALAWI (\$ million - millions livres sterling)											
1959	2.2	...	...	-	-	...	...	...	...	0.2	5.4
1960	2.0	1.0	3.1	-	-	0.4	0.4	0.3	1.4	0.2	5.5
1961	2.6	0.9	3.5	-	-	0.5	0.5	0.3	1.6	0.1	6.1
1962	2.8	0.9	3.8	-	-	0.6	0.6	0.4	1.6	0.2	6.6
1963	2.9	1.0	3.9	-	-	0.7	0.7	0.4	1.5	0.1	6.5
1964	3.4	-	3.4	1.2	-	1.4	2.6	0.3	1.7	0.5	8.6
MALI (1000 million CFA francs - milliards de francs CFA)											
1959	...	...	...	-	-	...	...	...	...	...	...
1960	...	...	...	-	-	...	...	...	...	...	...
1961	...	...	...	-	-	...	...	...	...	...	...
1962	...	...	...	-	-	...	...	...	...	...	...
1963	...	...	...	-	-	...	...	...	...	...	...
1964	...	...	...	-	-	...	...	...	...	...	...
MAURITANIA - MOURITANIE (1000 million CFA francs - milliards de francs CFA)											
1959	...	...	...	-	-	...	...	...	...	...	...
1960	...	...	...	-	-	...	...	...	...	...	...
1961	...	...	...	-	-	...	...	...	...	...	...
1962	...	...	...	-	-	...	...	...	...	...	...
1963	...	...	...	-	-	...	...	...	...	...	...
1964	...	...	...	-	-	...	...	...	...	...	...
MAURITIUS - MAURICE (million rupees - millions de r upies)											
1959	47.3	2.0	49.3	35.0	0.1	28.2	63.3	4.7	10.5	2.3	130.1
1960	40.2	2.1	42.3	39.6	0.1	31.6	71.3	5.5	10.5	2.6	132.1
1961	41.4	2.0	43.4	45.2	0.1	37.6	82.9	7.0	11.6	2.6	147.5
1962	36.0	2.6	38.6	43.8	12.8	38.4	95.0	5.1	13.8	2.7	155.2
1963	35.6	3.2	38.8	46.8	13.9	38.6	99.3	5.3	16.1	3.4	162.9
1964	38.0	3.2	41.2	53.3	22.6	42.1	118.0	5.3	17.2	3.3	185.0

Table 2 (cont'd.)

COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES		INDIRECT TAXES			OTHER ORDINARY REVENUE				TOTAL	INTEREST AND LOAN REPAYMENT	TOTAL	ORDINARY REVENUE
	INCOME & PROFITS	OTHER	TOTAL	IMPORTS DUTIES	EXPORTS DUTIES	OTHER	TOTAL	INCOME FROM PUBLIC ENTERPRISES & DOMAINS	FEES AND RECEIPTS FROM PUBLIC RECEIPTS AND FET				
MOROCCO - MAPOC (100 million dirhams - 100 millions dirhams)													
1959	1.7	0.5	2.2	2.4	0.2	4.0	6.6	1.9	0.5		-	2.4	11.2
1960	1.8	0.5	2.3	2.8	0.3	4.5	7.6	2.1	0.6		-	2.7	12.7
1961	2.0	0.3	2.3	3.0	0.3	4.8	8.0	2.3	0.6		-	2.9	13.2
1962													
1963													
1964													
MOZAMBIQUE (million escudos - millions d'escudos)													
1959	348.2	88.3	436.6	...	...	...	709.5	27.5	2390.8	162.6		2580.9	3727.0
1960	350.5	76.4	426.9	...	...	...	772.7	24.4	2633.0	175.9		2833.3	4033.0
1961	365.5	81.0	446.5	...	...	...	773.3	32.3	2161.7	180.4		2374.4	3594.2
1962	572.0	87.9	659.9	...	...	...	905.9	29.5	2335.5	187.9		2552.9	4118.6
1963	...	...	648.5	...	...	...	941.7	32.1	2409.9	225.6		2667.5	4257.7
1964													
NIGRE (1000 million CFA francs - 1000 millions de francs CFA)													
1959	1.4	-	1.4	...	...	1.0	1.7	0.1	0.2	0.1	0.1	0.5	3.6
1960	1.4	-	1.4	...	...	1.4	2.3	0.1	0.2	0.1	0.1	0.4	4.1
1961	1.5	-	1.5	...	...	1.5	2.5	0.1	0.1	-	-	0.2	4.1
1962	2.7	-	2.7	2.7	0.7	1.3	4.8	0.1	0.3	-	-	0.4	7.9
1963	1.9	-	1.9	1.8	0.5	0.9	3.2	0.1	0.2	-	-	0.3	5.4
1964													
NIGERIA (£ million - millions de livres sterling)													
1959	6.7	-	6.7	35.2	16.2	5.7	57.2	4.0	4.6	3.2		11.8	75.9
1960	...	-	...	...	...	...	...	...	...	...		...	...
1961	...	-	...	...	...	...	...	...	...	...		...	...
1962	8.7	-	8.7	57.0	13.1	15.5	85.6	4.5	7.9	5.3		17.8	112.1
1963	7.6	-	7.6	60.8	11.8	18.0	90.6	2.5	7.5	6.3		16.4	114.6
1964	7.4	-	7.4	63.4	14.2	17.5	95.0	2.1	7.5	11.3		21.0	123.4
NIGERIA, NORTHERN NIGERIA DU NORD (£ million - millions de livres sterling)													
1959	0.4	1.1	1.5	5.2	2.3	3.0	10.5	1.0	1.6	0.2		2.8	14.8
1960	0.3	1.1	1.4	1.8	4.5	3.2	8.5	1.0	5.4	0.2		6.5	17.4
1961	0.5	1.1	1.6	1.8	4.1	2.9	8.8	0.9	6.1	0.2		7.1	17.6
1962	0.3	1.2	1.6	2.2	5.5	3.8	11.4	0.9	7.3	0.3		8.5	21.4
1963	1.5	0.8	2.3	2.8	4.7	4.2	11.7	0.7	8.4	0.2		9.3	23.3
1964	1.4	1.1	2.5	2.9	6.0	5.0	13.9	0.7	7.9	0.1		8.7	25.1
NIGERIA EASTERN - NIGERIA ORIENTAL (£ million - millions de livres sterling)													
1959	2.5	-	2.5	5.4	1.2	2.5	9.1	0.4	0.8	0.2		1.4	13.0
1960	2.5	-	2.6	2.7	2.7	2.5	7.7	0.7	3.5	0.3		4.5	14.8
1961	3.0	-	3.1	2.8	2.5	2.4	7.7	0.9	4.8	0.3		6.1	16.8
1962	3.5	-	3.5	3.2	2.0	3.5	8.6	3.9	5.4	0.4		9.6	21.7
1963	3.4	-	3.5	3.8	1.7	3.7	9.1	3.2	5.6	0.4		9.1	21.8
1964	3.8	-	3.8	3.9	2.0	4.0	9.9	7.4	6.1	0.4		7.9	21.6

Table 2 (Cont'd)

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Annex III
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COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES			INDIRECT TAXES			OTHER ORDINARY REVENUE					TOTAL	ORDINARY REVENUE
	INCOME & PROFITS	OTHER	TOTAL	IMPORTS DUTIES	EXPORTS DUTIES	OTHER	TOTAL	INCOME FROM PUBLIC COMMERCIAL ENTERPRISES & DOMAINS	FEES AND RECEIPTS FROM PUBLIC RECEIPTS AND PTT	INTEREST AND LOAN REPAYMENT	TOTAL		
NIGERIA WESTERN & NIGERIA OCCIDENTAL (£ million - million de livres sterling)	0.4	-	0.4	7.9	4.1	2.1	14.2	0.4	1.4	0.8	2.6	17.1	
	0.4	-	0.4	2.9	8.4	3.1	14.4	0.4	4.1	0.7	5.1	19.9	
	0.3	-	0.3	3.5	7.5	3.7	14.6	0.4	4.6	0.7	5.7	20.6	
	
	
	
PORTUGUESE GUINEA GUINEE PORTUGAISE (million escudos - millions d'escudos)	26.6	9.3	35.9	...	...	...	36.1	0.8	53.3	3.1	57.3	129.3	
	26.7	6.4	32.6	...	...	...	31.1	1.2	44.0	3.9	49.0	112.7	
	28.0	10.2	38.3	...	...	...	37.5	1.1	47.5	3.4	52.0	127.7	
	37.1	10.7	47.9	...	...	...	36.7	1.1	46.1	3.2	50.4	134.9	
	37.1	10.0	47.2	...	...	...	36.4	0.7	51.8	4.7	57.2	140.7	
	
REUNION (1000 million CFA francs - milliards de francs CFA)	...	...	3.0	...	...	...	3.6	...	...	...	0.2	6.7	
	...	...	1.6	...	...	...	4.1	...	...	...	0.2	6.0	
	
	
	
	
RHODESIA - RHODESIE (£ million - millions de livres sterling)	21.8	-	21.8	...	...	...	13.4	0.8	7.3	11.2	19.4	54.5	
	20.1	-	20.1	...	...	...	14.8	1.6	8.9	74.2	84.6	119.5	
	25.1	-	25.1	...	...	...	16.7	1.8	9.1	95.9	106.9	148.6	
	27.5	-	27.5	...	...	...	16.0	2.5	9.3	101.5	113.3	156.8	
	27.7	-	27.7	...	...	...	18.2	...	...	12.0	24.1	70.0	
	
RHODESIA AND NYASALAND, FORMER FEDER - ET NYASALAND, ANCIENNE FED- ERATION DE (£ millions - millions de livres sterling)	8.6	1.7	10.3	...	...	...	5.6	0.4	1.3	3.7	5.4	21.3	
	8.0	1.6	9.6	...	...	...	6.6	0.4	1.3	4.5	6.1	22.3	
	9.1	1.4	10.5	...	...	...	8.2	0.3	1.5	3.9	5.8	22.6	
	10.1	2.9	13.0	...	...	...	7.6	0.4	1.3	4.0	6.2	27.0	
	10.5	3.2	13.7	...	...	...	15.4	0.5	1.3	4.4	6.2	27.5	
	11.6	3.2	14.8	...	...	...	...	0.6	11.1	7.6	19.3	49.6	

COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES		INDIRECT TAXES		OTHER ORDINARY REVENUE					TOTAL	ORDINARY REVENUE	
	INCOME & PROFITS	OTHER	TOTAL	IMPORTS DUTIES	EXPORTS DUTIES	OTHER	TOTAL	INCOME PUBLIC COMMERCIAL ENTERPRISES & DOMAINS	FEES AND RECEIPTS FROM PUBLIC RECEIPTS AND FEE			INTEREST AND LOAN REPAYMENT
SAO TOME & PRINCIPE (million escudos - millions d'escudos)												
1959	4.5	10.6	15.0	...	...	...	18.6	0.9	21.3	1.3	23.5	57.2
1960	5.4	11.1	16.5	...	...	...	17.6	0.9	23.1	1.3	25.3	59.4
1961	5.6	10.0	15.6	...	...	...	18.3	0.9	23.0	1.4	25.3	59.3
1962	6.9	10.0	16.9	...	...	...	22.2	0.9	24.2	1.7	26.9	65.9
1963	7.2	11.2	18.4	...	...	...	22.1	0.9	23.6	1.9	26.5	67.0
1964												
SENEGAL (1000 million CFA francs - milliards de francs CFA)												
1959	3.4	1.5	4.9	...	...	...	16.7	0.1	1.5	-	1.6	23.2
1960	3.8	1.6	5.4	...	...	...	16.2	0.1	1.7	-	1.8	23.4
1961	4.1	1.6	5.7	...	...	...	16.7	0.1	1.7	-	1.9	24.2
1962	3.6	0.7	4.3	...	...	...	16.6	0.1	1.6	-	1.7	22.7
1963	4.0	2.7	6.8	...	...	...	17.4	0.1	2.0	-	2.2	26.4
1964	5.6	0.6	6.2	...	...	...	16.1	0.1	0.1	-	2.3	24.6
SEYCHELLES (million rupees - millions de roupies)												
1959	1.0	0.1	1.1	1.5	0.5	-	2.0	0.1	1.8	-	1.9	5.0
1960	1.0	0.2	1.2	1.8	0.5	-	2.3	0.2	1.8	-	2.0	5.5
1961	1.1	0.5	1.6	1.7	0.5	-	2.2	0.1	1.3	0.2	1.6	5.4
1962	1.0	0.7	1.7	2.0	0.5	0.2	2.7	0.3	1.7	0.2	2.5	6.9
1963	1.1	0.7	1.8	2.4	0.5	-	2.9	0.2	1.7	0.4	2.3	7.0
1964	1.3	0.7	2.0	3.0	0.5	-	3.5	0.3	1.8	0.2	2.3	7.8
SERRA LEONE (1 million - millions de livres sterling)												
1959	2.7	0.3	3.1	6.7	0.9	0.2	7.9	1.0	0.8	0.2	2.0	12.9
1960	1.7	0.8	2.5	4.7	0.7	0.2	5.5	1.1	0.6	0.1	1.8	9.9
1961	...	...	...	5.7	0.7	...	...	...	...	...	...	12.2
1962	3.0	0.3	3.3	5.5	0.8	0.4	6.7	2.0	0.7	0.2	2.8	12.8
1963	1.2	1.7	2.9	5.6	0.5	0.6	6.7	2.6	0.8	0.1	3.5	13.1
1964												
SOMALIA - SOMALIE (million Somali Shillings - millions de Sch. Somalis)												
1961	8.7	0.7	9.4	50.8	10.5	36.8	98.1	...	...	1.4	16.1	123.6
1962	7.4	0.4	7.8	62.1	10.2	40.8	113.1	...	...	2.4	21.6	142.7
1963	9.1	0.9	10.0	70.1	13.8	39.1	123.0	...	...	2.5	17.4	150.4
1964	10.3	0.8	11.1	62.6	12.2	41.4	116.2	...	...	...	18.1	145.4
SOMALILAND, Former British - SOMALIE BRITANNIQUE ANCIENNE (millions de schillings)												
1959	0.7	-	0.7	16.0	2.5	0.8	19.3	...	...	-	3.3	23.3
1960	0.6	-	0.6	18.0	2.8	0.6	21.5	0.9	3.0	-	3.9	26.0
SOMALILAND, Former Italian SOMALIE ITALIENNE ANCIENNE (million somali shillings - millions de schillings Somalis)												
1959	9.2	23.0	6.1	11.4	40.5	7.8	7.3	-	15.1	64.8
1960	9.4	54.5	8.7	7.8	-	16.5	80.2

Table 3 (Cont'd)

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COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES			INDIRECT TAXES			OTHER ORDINARY REVENUE					TOTAL ORDINARY REVENUE
	INCOME & PROFITS	OTHER	TOTAL	IMPORTS DUTIES	EXPORTS DUTIES	OTHER	TOTAL	INCOME FROM PUBLIC COMMERCIAL & DOMAINS	FEES AND RECEIPTS FROM PUBLIC SERVICES AND PTT	INTEREST AND LOAN REPAYMENT	TOTAL	
SMALLAND FRENCH COTE FRANCAISE DES SOMALIS (million francs - millions de francs)												
1959												
1960												
1961												
1962												
1963												
1964												
SOUTH AFRICA, REPUBLIC OF AFRIQUE DU SUD (REP. de) (million rands - millions de rands)												
1959	274.0	20.4	294.4	...	...	147.8	224.6	6.4	107.2	37.6	151.2	670.1
1960	289.6	19.8	309.4	...	...	164.2	253.2	5.4	125.8	42.8	147.0	736.7
1961	303.1	19.0	322.1	...	...	175.7	269.1	9.0	135.4	46.1	190.5	781.7
1962	318.7	17.5	336.2	...	...	167.5	251.1	10.2	139.9	50.2	200.3	787.6
1963												
1964												
SPANISH GUINEA - GUINÉE ESPAGNOLE (million - pesetas - millions de pesetas)												
1959												
1960												
1961												
1962												
1963												
1964												
SUDAN - SOUDAN ($\frac{1}{2}$ million - millions de livres Soudanaise).												
1959	...	...	1.9	...	...	...	25.7	...	...	...	14.3	42.0
1960	...	...	1.9	...	...	...	39.6	...	...	...	26.0	67.5
1961	...	...	1.6	...	...	...	38.4	...	...	...	24.1	64.1
1962	2.0	0.1	2.1	25.8	5.6	1.6	33.0	...	...	...	25.3	60.3
1963	2.2	0.1	2.3	29.8	6.9	1.4	38.1	...	...	...	33.8	74.2
1964	1.8	0.1	1.9	25.7	5.9	-	31.6	...	...	...	33.7	67.2
SWAZILAND (thousand rands - milliers de rands)												
1959												
1960												
1961												
1962	1439.9	126.3	1566.3	328.9	-	...	...	...	...	...	...	3125.1
1963	1962.4	120.8	2083.2	337.4	-	...	...	...	...	...	...	3802.1
1964	1756.9	127.6	1884.5	409.9	-	...	...	...	...	...	...	3920.1
TANZANIA - TANZANIE ($\frac{1}{2}$ million - millions de livres sterling)												
(a) Tanganyika												
1959	5.0	0.6	5.6	6.7	-	3.9	10.6	1.4	-	0.5	1.9	18.1
1960	5.3	0.4	5.7	7.8	-	4.7	12.5	1.6	-	1.0	2.6	20.8
1961	6.0	0.3	6.3	7.7	0.1	4.5	12.3	2.0	-	0.8	2.8	21.4
1962	6.1	0.1	6.2	8.1	0.1	4.5	12.7	2.0	-	1.0	3.0	21.9
1963	6.2	0.1	6.3	9.3	0.6	5.6	15.5	2.4	-	0.8	3.3	25.0
1964	7.0	0.1	7.1	10.4	0.9	6.3	17.6	2.7	-	0.9	3.3	28.3

Table 2 (Cont'd)

COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES		INDIRECT TAXES			OTHER ORDINARY REVENUE					TOTAL ORDINARY REVENUE	
	INCOME & PROFITS	OTHER	TOTAL	IMPORTS DUTIES	EXPORTS DUTIES	OTHER	TOTAL	INCOME FROM PUBLIC COMMERCIAL ENTERPRISES & DOMAINS	FEES AND RECEIPTS FROM PUBLIC SERVICES AND PTT	INTEREST AND LOAN REPAYMENT		
TOGO 5/ (1000 million CFA francs - milliards de francs CFA)	1959	-	0.1	0.9	0.3	0.9	2.1	0.2	0.3	-	0.5	2.7
	1960	-	0.2	1.0	0.2	1.0	2.2	0.2	0.2	-	0.4	2.7
	1961	...	0.2	...	...	...	2.3	0.3	0.1	-	0.4	2.9
	1962	...	0.2	...	...	...	2.5	0.3	0.2	-	0.5	3.2
	1963	...	0.3	...	...	...	2.9	0.4	0.1	-	0.5	3.7
1964	...	...	0.3	...	...	...	3.3	0.4	0.4	-	0.8	4.4
TUNISIA - TUNISIE (million dinars - millions de dinars)	1959	...	10.8	...	...	...	34.7	1.0	...	...	6.2	51.8
	1960	...	9.5	...	...	...	40.2	0.6	...	...	5.9	55.7
	1961	...	12.5	...	...	...	45.0	0.7	...	...	7.4	63.4
	1962	...	10.0	...	...	...	47.1	0.5	...	...	7.8	64.5
	1963	...	11.7	...	...	...	51.1	0.6	...	...	...	70.7
UGANDA - OUGANDA (£ million - millions de livres sterling)	1959	3.5	0.7	4.2	5.1	2.9	13.9	...	...	1.1	4.0	22.2
	1960	3.6	0.6	4.2	5.6	4.1	3.1	...	...	1.3	3.2	20.2
	1961	3.5	0.7	4.2	6.2	2.5	3.1	...	...	1.5	3.5	19.4
	1962	3.6	0.5	4.2	6.4	1.8	3.7	...	...	1.2	3.9	19.9
	1963	3.7	0.2	3.9	9.0	3.3	3.9	...	...	1.2	4.5	24.6
1964	3.7	-	3.8	8.9	5.2	4.7	21.5	...	...	1.0	30.4	38.7
1965	4.3	-	4.3	11.5	...	6.3	27.5	...	...	1.2	5.9	38.7
UNITED ARAB REPUBLIC REPUBLIQUE ARAB UNIE (£ E million - millions de £ E).	1959	32.4	19.5	51.8	22.2	76.9	106.9	...	...	...	118.9	277.6
	1960	33.3	19.8	53.2	22.6	79.0	103.8	...	...	...	147.2	304.2
	1961	34.6	26.9	61.5	23.6	0.8	112.1	136.5	...	...	172.9	370.9
	1962	33.8	29.0	62.7	27.2	0.1	119.2	146.5	...	...	213.8	423.0
	1963	38.6	29.0	67.6	...	...	...	175.2	...	...	222.0	464.8
1964	43.3	24.9	68.2	...	...	...	205.2	...	...	...	227.6	501.0
UPPER VOLTA - HAUTE VOLTA (1000 million CFA francs - milliards de francs CFA)	1959	...	1.4	...	...	...	2.1	...	...	0.1	0.4	3.9
	1960	...	...	1.5	...	...	...	3.1	...	0.1	0.4	5.0
	1961	...	...	1.5	...	...	...	3.4	...	0.2	0.7	5.7
	1962	...	...	...	...	...	...	...	...	...	...	...
	1963	...	...	...	...	...	...	...	...	...	...	...
1964	...	...	2.0	...	...	...	5.0	...	...	...	7.7	7.7
1965	...	...	2.0	...	...	...	5.0	...	...	...	0.7	7.8

Table 2 (cont'd)

COUNTRY, CURRENCY UNIT AND PERIOD	DIRECT TAXES		INDIRECT TAXES			OTHER ORDINARY REVENUE					TOTAL ORDINARY REVENUE
	INCOME & PROFIT	OTHER	TOTAL	IMPORTS	EXPORT	OTHER	TOTAL	INCOME FROM PUBLIC COMMERCIAL ENTERPRISES & DOMAINS	FEES AND RECEIPTS FROM PUBLIC SERVICES AND PTT	INTEREST AND LOAN REPAYMENT	
ZAMBIA - ZAMBIE (1 million - millions de livres sterling)											
1959	8.8	0.5	9.2	0.2	-	2.7	2.8	0.6	1.7	3.0	17.4
1960	7.8	0.4	8.2	-	-	3.6	3.6	0.2	1.5	5.5	19.9
1961	10.7	0.4	11.1	-	-	3.6	3.6	0.2	1.3	3.7	21.2
1962	11.8	0.4	12.2	-	-	3.8	3.8	0.4	1.4	4.0	21.1
1963	11.4	0.3	11.7	-	-	3.5	3.5	0.5	1.1	4.5	29.2
1964	15.1	0.3	15.4	2.3	-	4.6	6.9	1.2	1.1		

1/ Includes an estimate of 200.0 million New francs for posts and telecommunications.

2/ Revised estimates.

3/ Estimates.

4/ Data for 10 months only.

5/ General budget only.

6/ Data for 15 months

7/ First and second part of general budget only.

8/ Includes the surplus of municipalities budgets.

TABLE 3. RELATIVE GROWTH OF TAX REVENUE AND TOTAL ORDINARY REVENUE
1959 - 1964

Countries and Territories	1960	1961	1962	1963	1964	1965
	(1959 = 100)					
	Direct Taxes					
Algeria	146.1	179.0	204.9	151.1 ^{2/}	145.1 ^{3/}	
Angola	99.5	97.2	151.0	155.7	...	
Basutoland	...	...	102.2	92.1	...	
Bechuanaland ^{1/}	100.0	...	...	125.2	...	
Cape Verde Islands	103.1	106.2	109.3	111.3	...	
Central African Republic	118.3 ^{2/}	128.3 ^{2/}	125.0 ^{2/}	195.0 ^{2/}	193.3 ^{3/}	
Chad	94.0 ^{2/}	107.0 ^{2/}	136.0 ^{2/}	148.0 ^{2/}	186.0 ^{3/}	
Comoro Islands	79.4	50.9	69.2	101.5 ^{3/}	107.9 ^{3/}	
Congo (Brazz.) ^{3/1/}	100.0	62.5 ^{2/}	137.5 ^{2/}	187.5 ^{2/}	175.0	
Dahomey	98.4 ^{3/}	61.9 ^{2/}	64.3 ^{2/}	84.3 ^{2/}	78.6 ^{3/}	
Ethiopia	...	139.3	157.6	154.1	196.2	200.0 ^{3/}
Gabon	122.2	123.3	200.0	233.3	222.2 ^{3/}	
Gambia	100.0	100.0	200.0	100.0	200.0	
Ghana	92.3	110.3	135.9	155.1	302.6	370.5
Ivory Coast ^{1/}	100.0 ^{4/}	147.1 ^{4/}	194.1	211.8	264.7	
Kenya	90.5	86.1	88.3	90.5	99.3	100.0
Liberia	121.8	143.6	72.7	185.5	196.4	
Madagascar ^{5/1/}	100.0	126.3	173.7	194.7	242.1	
Malawi	100.0	112.9	122.6	125.8	109.7	
Mauritius	85.6	88.0	78.3	78.7	83.6	
Morocco ^{6/}	104.5	104.5	...	...	...
Mozambique	97.8	102.3	151.1	148.5	...	
Niger	100.0	107.1	192.9	128.6	...	
Nigeria	...	...	129.9	113.4	110.4	
Nigeria - Northern	93.3	106.7	106.7	153.3	166.7	
" Eastern	104.0	124.0	140.0	140.0	152.0	
" Western	100.0	75.0	...	...	...
Portuguese Guinea	90.8	106.7	133.4	131.5	...	
Réunion	53.3	...	...	...	...
Rhodesia	93.2	101.9	126.2	133.0	143.7	
Rhodesia and Nyasaland, Former Fed.	92.2	115.1	126.1	127.1	...	

Table 3 (continued)

Countries and Territories	1960	1961	1962	1963	1964	1965
	(1959 = 100)					
Direct Taxes (Continued)						
Sao Tome and Principe	110.0	104.0	112.7	122.7	...	
Senegal	110.2	116.3	87.8	138.8	126.5	
Seychelles	109.1	145.5	154.5	163.6	181.8	
Sierra Leone	108.7 ^{4/}	...	143.5	126.1	...	
Somalia ^{1/}	...	100	83.0	106.4	118.1 ^{3/}	
Somaliland - former British	85.7	-	-	-	-	
former Italian	102.2	-	-	-	-	
South Africa, Republic of	105.1	109.4	114.2	...	...
Sudan	100.0	84.2	110.5	121.1	100.0 ^{3/}	
Swaziland ^{1/}	...	100.0	133.0	120.3	...	
Tanganyika	103.6	112.5	110.7	112.5	126.8	
Togo	200.0	200.0 ^{3/}	200.0 ^{3/}	300.0 ^{3/}	300.0 ^{3/}	
Tunisia	88.0	115.7	92.6	108.3	...	
Uganda	100.0	100.0	100.0	92.9	90.5 ^{3/}	102.4
United Arab Republic	102.7	118.7	121.0	130.5 ^{3/}	131.7 ^{3/}	
Upper Volta	107.1	107.1	...	...	142.9	142.9
Zambia	89.1	120.7	132.6	127.2	167.4	
Indirect Taxes						
Algeria	115.5	118.6	133.3	110.5 ^{2/}	120.2 ^{3/}	
Angola	95.9	98.5	124.7	145.3	...	
Basutoland	117.6	121.5	117.2	124.5	...	
Bechuanaland ^{1/}	100.0	...	...	128.3	...	
Cape Verde Islands	114.8	112.5	117.6	122.2	...	
Central African Republic ^{2/}	127.4	162.4	222.2	269.2	320.5	
Chad	196.1	344.2	341.6	418.2	451.9	
Comoro Islands	112.4	131.2	146.6	162.6 ^{3/}	194.0 ^{3/}	
Congo (Brazz.) ^{3/1/}	100.0	146.4	192.9	232.1	232.1	
Dahomey ^{3/}	130.7	158.3	170.2	178.9	186.2	
Ethiopia	...	117.6	132.8	142.6	181.9	183.4 ^{3/}
Gabon	168.7	225.0	250.0	356.2	393.8 ^{3/}	
Gambia	88.9	111.1	111.1	122.2	122.2	
Ghana	98.9	100.9	114.0	125.8	144.4	210.5
Ivory Coast ^{1/}	100.0 ^{4/}	120.3 ^{4/}	116.4	137.3	187.0	
Kenya	109.0	108.4	121.9	145.2	151.6	172.3
Liberia	122.9	148.6	174.3	188.6	191.4	

Table 3 (continued)

Countries and Territories	1960	1961	1962	1963	1964	1965
	(1959 = 100)					
	Indirect Taxes (continued)					
Madagascar ^{1/5/}	100.0	106.7	128.3	130.0	153.3	
Malawi	100.0	125.0	150.0	175.0	650.0	
Mauritius	112.6	131.0	150.1	156.8	186.4	
Morocco	115.2	121.2	...	...	...
Mozambique	108.9	109.0	127.7	132.7	....
Niger	135.3	147.1	282.3	188.2	....
Nigeria	...	...	149.7	158.4	166.1	
Nigeria - Northern	90.5	83.8	108.6	111.4	132.4	
Eastern	84.6	84.6	94.5	100.0	108.8	
Western	101.4	102.8	...	...	...
Portuguese Guinea	86.1	103.9	101.7	100.8	...	
Réunion	113.9	...	...	...	...
Rhodesia	117.9	110.7	146.4	135.7	275.0	
Rhodesia & Nyasaland, former Fed.	110.4	124.6	119.4	135.8	...	
Sao Tome and Principe	94.6	98.4	119.4	118.8	...	
Senegal	97.0	100.0	99.4	104.1	96.4	
Seychelles	115.0	110.0	135.0	145.0	175.0	
Sierra Leone	87.3	...	106.3	106.3	...	
Somalia	...	100.0	195.0	125.4	118.5	
Somaliland - former British	111.4	...	...	...	...
former Italian	134.1	...	...	...	...
South Africa, Republic of	112.7	119.8	111.8	...	...
Sudan	154.1	149.4	128.4	148.2	123.0	
Tanganyika	117.9	116.0	119.8	146.2	166.0	
Togo ^{2/2/}	104.8	109.5	119.0	138.1	157.1	
Tunisia	115.9	129.7	135.7	147.3	...	
Uganda	91.4	84.9	84.9	116.5	154.7	197.8
United Arab Republic	97.1	127.7	137.0	163.9	192.0	
Upper Volta	147.6	161.9	...	...	238.1	242.9
Zambia	124.1	124.1	131.1	120.7	237.9	

Table 3 (continued)

Countries and Territories	1960	1961	1962	1963	1964	1965
	(1959 = 100)					
	All Taxes					
Algeria	121.4	130.4	147.2	118.4	125.1	
Angola	97.2	98.0	134.2	149.0	...	
Basutoland	...	...	112.1	113.5	...	
Bechuanaland	114.6	109.3	130.5	149.1	...	
Cape Verde Islands	110.6	110.3	114.7	118.3	...	
Central African Republic	124.3	150.8	189.3	244.1	277.4	
Chad ^{2/}	138.4	210.2	225.4	265.5	301.7	
Comoro Islands	100.6	102.5	118.9	140.8 ^{3/}	163.2 ^{3/}	
Congo (Brazz) ^{1/ 3/}	100.0	127.8	180.6	222.2	219.4	
Dahomey	122.6	134.7	144.4	155.9	160.1	
Ethiopia	...	122.6	138.4	145.2	185.1	187.2 ^{3/}
Gabon	148.0	188.0	232.0	316.0	332.4 ^{3/}	
Gambia	90.0	110.0	120.0	120.0	130.0	
Ghana	98.9	102.2	117.2	130.1	167.5	233.8
Ivory Coast	100.0 ^{2/}	120.2 ^{2/}	120.7	140.9	189.9	
Kenya	100.3	97.9	106.2	119.5	127.1	138.4
Liberia	120.5	142.5	150.0	156.0	166.0	
Madagascar ^{1/ 5/}	100.0	109.4	134.5	138.8	165.5	
Malawi ^{1/}	100.0	114.3	125.7	131.4	171.4	
Mauritius	103.6	...	...	...	...
Morocco ^{6/}	100.8	112.2	118.7	122.6	141.4	
Mozambique	104.7	106.4	136.6	138.7	...	
Niger	119.4	129.0	241.9	161.3	...	
Nigeria	...	...	147.6	153.7	160.3	
Nigeria - Northern	90.8	86.7	108.3	116.7	136.7	
Eastern	88.8	93.1	104.3	108.6	118.1	
Western	101.4	102.1	...	...	...
Portuguese Guinea	88.5	105.3	117.5	116.1	...	
Reunion	86.3	...	...	...	...
Rhodesia	101.9	105.0	133.3	134.0	189.9	
Rhodesia & Nyasaland, Former Fed.	99.1	118.8	123.6	130.4	...	

Table 3 (continued)

Countries and Territories	1960	1961	1962	1963	1964	1965
	(1959 = 100)					
	All Taxes (Continued)					
Sao Tome and Principe	101.5	100.9	116.4	120.5	...	
Senegal	100.0	103.7	96.8	112.3	103.2	
Seychelles	112.9	122.5	141.9	151.6	177.4	
Sierra Leone	90.9	...	113.6	109.1	...	
Somalia	...	100.0	112.5	123.7	118.4 ^{3/}	
Somaliland, former British	105.5	-	-	-	-	
former Italian	128.2	-	-	-	-	
South Africa, Republic of	108.4	113.9	113.2	...	...
Sudan	150.4	144.9	127.2	146.4	121.4 ^{3/}	
Tanganyika	112.3	114.8	116.7	134.6	152.4	
Togo	104.3	108.7 ^{3/}	117.4 ^{3/}	139.1 ^{3/}	156.5 ^{3/}	
Tunisia	109.2	126.4	125.5	138.0	...	
Uganda	93.4	88.4	88.4	111.0 ^{3/}	139.8 ^{3/}	175.7
United Arab Republic	98.9	124.8	131.8	153.0 ^{3/}	172.3 ^{3/}	
Upper Volta	131.4	140.0	...	...	200.0	202.9
Zambia	97.5	121.5	132.2	125.6	185.1	
All Ordinary Revenue						
Algeria	114.2	121.0	136.3	106.8 ^{2/}	123.4 ^{2/}	
Angola	147.5	174.5	182.0	264.1	...	
Basutoland	113.0	113.5	114.9	115.0	...	
Bechuanaland	109.9	114.1	145.9	146.8	...	
Cape Verde Islands	108.4	114.6 ^{2/}	121.0	132.0 ^{2/}	...	
Central African Republic	123.0 ^{2/}	155.0 ^{2/}	199.5 ^{2/}	250.3 ^{2/}	270.2 ^{3/}	
Chad	153.3 ^{2/}	195.2 ^{2/}	217.1 ^{2/}	240.0 ^{2/}	274.3 ^{3/}	
Comoro Islands	98.0	103.1	124.8	143.9 ^{3/}	169.3 ^{3/}	
Congo Democratic Republic ^{3/}	...	...	66.0	124.5	...	
Congo (Brazz) ^{1/ 3/}	100.0	138.5	176.9	215.4	212.8	
Dahomey	125.7	136.8	148.7	165.1	174.3	
Ethiopia	...	124.9	135.6	146.1	185.0	185.4 ^{3/}
Gabon	139.4	169.7	203.0	248.5	269.7	
Gambia	106.7	113.3	113.3	120.0	133.3	
Ghana	98.6	110.1	116.1	131.4	161.3	218.9
Ivory Coast	115.7 ^{4/}	139.3 ^{4/}	141.6	163.5	227.0	
Kenya	100.0	102.4	110.3	121.2	127.2	139.9
Liberia	126.8	143.4	158.3	158.8	171.5	

Table 3 (continued)

Countries and Territories	1960	1961	1962	1963	1964	1965
	(1959 = 100)					
	All Ordinary Revenue					
Madagascar ^{1/ 5/}	100.0	106.5	127.1	133.5	158.7	
Malawi	101.9	113.0	122.2	120.4	159.3	
Mauritius	101.5	113.4	119.3	125.2	142.2	
Morocco ^{6/}	113.4	117.9	...	...	...
Mozambique	108.2	96.4	110.5	114.2	...	
Niger	113.9	113.9	219.4	150.0	...	
Nigeria	...	...	147.7	151.0	162.6	
Nigeria - Northern	117.6	118.9	144.6	157.4	169.6	
Eastern	113.8	129.2	166.9	167.7	166.2	
Western	116.4	120.5	...	...	...
Portuguese Guinea	87.2	98.8	104.3	108.8	...	
Réunion	89.6	...	...	...	...
Rhodesia	104.7	106.1	126.8	129.1	232.9	
Rhodesia & Nyasaland, Former Fed.	219.3	272.7	287.7	128.4	...	
Sao Tome and Principe	103.8	103.7	115.2	117.1	...	
Senegal ^{1/}	100.9	104.3	97.8	113.8	106.0	
Seychelles	110.0	108.0	138.0	140.0	156.0	
Sierra Leone	96.1	118.4	124.3	101.6	...	
Somalia ^{1/}	...	100.0	115.5	121.7	117.6	
Somaliland - former British	111.6	-	-	-	-	
former Italian	123.8	-	-	-	-	
South Africa, Republic of	109.9	116.6	117.5	...	...
Sudan	160.7	152.6	143.6	176.7	160.0	
Swaziland ^{1/}	...	100.0	121.7	125.4	...	
Tanganyika	114.9	110.2	121.0	138.1	156.4	
Togo ^{2/}	100.0	107.4 ^{3/}	118.5 ^{3/}	137.0 ^{3/}	163.0 ^{3/}	
Tunisia	107.5	122.4	124.5	136.5	...	
Uganda	91.0	87.4	89.6	110.8	136.9	174.3
United Arab Republic	109.6	133.6	152.4	167.4 ^{3/}	180.5 ^{3/}	
Upper Volta	128.2	146.2	...	...	197.4	200.0
Zambia	113.2	114.4	121.9	121.3	167.8	

^{1/} Data for 1959 not available. The earliest subsequent available year = 100

^{2/} Based on revised estimates.

^{3/} Based on preliminary estimates.

^{4/} Basic data adjusted for 12 months.

^{5/} Based on General Budget only.

^{6/} Based on 1st and 2nd part of General Budget.

^{7/} Includes surplus of municipalities' budgets.

TABLE 4. PERCENTAGE DISTRIBUTION OF TAX REVENUE
1959 - 1964

Country and Territory		Direct Taxes			Indirect Taxes			All
Period		of which from			of which			Tax
		Income & Profits	Other sour- ces		Import Duty	Export Duty	Other	Revenue
Algeria	1959	19.5	14.6	4.9	80.5	...	...	100.0
	1960	23.4	15.4	8.0	76.6	...	...	100.0
	1961	26.7	20.7	6.6	73.3	...	...	100.0
	1962	27.1	18.8	8.3	72.9	...	...	100.0
	1963 ^{2/}	24.8	...	...	75.2	...	...	100.0
	1964 ^{3/}	22.6	...	...	77.4	...	...	100.0
Angola	1959	35.9	26.6	9.3	64.1	...	...	100.0
	1960	36.7	27.6	9.2	63.3	...	...	100.0
	1961	35.6	27.0	8.6	64.4	...	...	100.0
	1962	40.4	32.3	8.1	59.6	...	...	100.0
	1963	37.5	28.9	8.6	62.5	...	...	100.0
Basutoland	1959	34.1	5.8	28.2	65.9	...	...	100.0
	1962	31.1	7.3	23.7	68.9	...	...	100.0
	1963	27.6	6.5	21.2	72.4	...	...	100.0
Bechuanaland	1960	41.3	17.5	23.9	58.7	...	...	100.0
	1963	40.7	22.7	18.0	59.3	...	...	100.0
Cape Verde Islands	1959	35.5	21.2	14.3	64.5	...	...	100.0
	1960	33.1	21.9	10.9	66.9	...	...	100.0
	1961	34.2	22.3	12.0	65.8	...	...	100.0
	1962	33.9	21.4	12.5	66.1	...	...	100.0
	1963	33.4	22.3	11.1	66.6	...	...	100.0
Central African Republic	1959 ^{2/}	33.9	...	...	66.1	...	...	100.0
	1960 ^{2/}	32.3	...	...	67.7	...	...	100.0
	1961 ^{2/}	28.8	...	...	71.2	...	...	100.0
	1962 ^{2/}	22.4	...	...	77.6	...	...	100.0
	1963 ^{2/}	27.1	...	...	72.9	...	...	100.0
	1964 ^{3/}	23.6	...	...	76.4	...	...	100.0
Chad	1959 ^{2/}	56.5	...	...	43.5	...	...	100.0
	1960 ^{2/}	38.4	...	...	61.6	...	...	100.0
	1961 ^{2/}	28.8	...	...	71.2	...	...	100.0
	1962 ^{2/}	34.1	...	...	65.9	...	...	100.0
	1963 ^{3/}	31.5	...	...	68.5	...	...	100.0
	1964 ^{3/}	34.8	...	...	65.2	...	...	100.0

Table 4 (continued)

Country and Territory		Direct Taxes			Indirect Taxes			%
		of which		from	of which			All
Period		Income & Profits		Other sources	Import Duty	Export Duty	Other	Tax Revenue
Comoro Islands	1959	35.7	...	...	64.3	...	...	100.0
	1960	28.2	...	...	71.7	...	...	100.0
	1961	17.7	...	...	82.3	...	...	100.0
	1962	19.9	...	...	79.2	...	...	100.0
	1963	25.8	...	...	74.2	...	...	100.0
	1964	23.6	...	...	76.4	...	...	100.0
Congo Democratic Republic	1959	27.8	...	...	72.2	...	...	100.0
Dahomey	1959	24.3	...	...	75.7	...	...	100.0
	1960	19.3	...	...	80.7	...	...	100.0
	1961	11.1	...	...	88.9	...	...	100.0
	1962	10.8	...	...	89.2	...	...	100.0
	1963	13.1	...	...	86.9	...	...	100.0
	1964	11.9	...	...	88.1	...	...	100.0
Ethiopia	1959	22.7	7.8	14.9	77.3	28.2	9.6	100.0
	1960	24.9	8.0	16.9	75.1	23.5	8.8	100.0
	1961	25.8	9.8	16.0	74.2	25.5	8.2	100.0
	1962	26.0	10.2	14.7	74.2	26.6	7.9	100.0
	1963	24.1	12.0	12.1	75.9	26.6	8.0	100.0
	1964	24.1	12.9	11.2	75.9	25.8	9.1	100.0
	1965 ^{3/}	24.3	12.7	11.5	75.7	23.8	10.2	100.0
Gabon	1959	36.0	...	...	64.0	...	...	100.0
	1960	27.0	...	...	73.0	...	...	100.0
	1961	23.4	...	...	76.6	...	...	100.0
	1962	31.0	...	...	69.0	...	...	100.0
	1963 ^{3/}	27.8	...	...	72.2	...	...	100.0
	1964 ^{3/}	24.1	...	...	75.9	...	...	100.0
Gambia	1959	20.4	20.4	-	79.6	58.4	23.0	100.0
	1960	12.9	12.9	-	87.1	65.3	21.8	100.0
	1961	9.6	9.6	-	90.4	86.8	3.5	100.0
	1962	14.2	14.2	-	85.8	82.3	3.5	100.0
	1963	11.6	11.6	-	88.4	85.1	3.3	100.0
Ghana	1959	14.6	11.2	3.4	85.4	30.1	48.2	100.0
	1960	13.7	10.7	2.9	86.3	36.1	42.7	100.0
	1961	15.7	12.1	3.7	84.3	47.3	29.6	100.0
	1962	16.9	16.6	2.4	83.1	46.1	24.4	100.0
	1963	17.4	14.9	2.4	82.6	48.4	18.7	100.0
	1964	26.3	24.8	1.6	73.7	38.4	19.8	100.0
	1965	23.1	21.7	1.4	76.9	43.0	8.2	100.0

Table 4 (continued)

									%
Country and Territory		Direct Taxes				Indirect Taxes			All
		of which		from		of which			Tax
Period		Income	&	Other		Import	Export	Other	Revenue
		Profits		sources		Duty	Duty		
Ivory Coast	1960	8.7	7.0	1.7	91.3	36.0	25.2	30.2	100.0
	1961	10.4	8.8	1.7	89.6	34.1	26.0	29.3	100.0
	1962	13.8	12.3	1.5	86.2	30.1	21.3	34.7	100.0
	1963	12.9	11.1	1.8	87.1	29.0	22.6	35.5	100.0
	1964	12.0	10.5	1.5	88.0	28.5	20.7	38.8	100.0
Kenya	1959	46.9	46.2	0.7	53.1	32.5	-	20.5	100.0
	1960	42.3	42.0	0.3	57.7	36.5	-	21.2	100.0
	1961	41.3	41.3	-	58.7	35.0	-	23.8	100.0
	1962	39.0	38.7	0.3	61.0	37.7	-	23.2	100.0
	1963	35.5	35.5	-	64.5	39.5	-	24.9	100.0
	1964	36.5	35.9	0.5	63.5	36.6	0.5	26.4	100.0
	1965	33.4	33.4	-	66.6	39.4	2.2	25.0	100.0
Liberia	1959	49.0	46.0	3.0	51.0	27.7	5.5	17.7	100.0
	1960	53.1	50.6	2.5	46.9	27.6	1.7	17.6	100.0
	1961	52.6	49.8	2.8	47.4	27.7	1.4	18.2	100.0
	1962	46.0	43.7	2.3	54.0	31.7	2.0	20.3	100.0
	1963	44.4	40.3	4.2	55.6	32.6	1.9	21.1	100.0
	1964	45.8	42.2	3.6	54.2	32.5	1.5	20.2	100.0
Madagascar	1960	13.7	10.1	3.6	86.3	30.2	11.5	45.3	100.0
	1961	15.8	10.5	5.3	84.2	44.1	12.5	28.3	100.0
	1962	17.6	11.8	5.3	82.4	43.9	12.3	26.2	100.0
	1963	19.2	13.5	5.7	80.8	45.1	9.8	26.4	100.0
	1964	20.0	14.8	5.2	80.0	40.4	8.3	31.7	100.0
Malawi	1960	88.6	58.6	30.0	11.4	-	-	11.4	100.0
	1961	87.5	65.0	22.5	12.5	-	-	12.5	100.0
	1962	86.4	64.8	21.6	13.6	-	-	13.6	100.0
	1963	84.8	63.0	21.7	15.2	-	-	15.2	100.0
	1964	56.7	56.7	-	43.3	20.0	-	23.3	100.0
Mauritius	1959	43.8	42.0	1.8	56.2	31.1	0.1	25.0	100.0
	1960	37.2	35.4	1.8	62.8	34.9	0.1	27.8	100.0
	1961	34.4	32.8	1.6	65.6	35.8	0.1	29.8	100.0
	1962	28.9	26.9	1.9	71.1	32.8	9.6	28.7	100.0
	1963	28.1	25.8	2.3	71.9	33.9	10.1	28.0	100.0
	1964	25.9	23.9	2.0	74.1	33.5	14.2	26.4	100.0
Morocco	1959	25.0	19.3	5.7	75.0	27.3	2.3	45.5	100.0
	1960	23.2	18.2	5.1	76.8	28.3	3.0	45.5	100.0
	1961	22.3	19.4	2.9	77.7	28.6	2.9	46.1	100.0
Mozambique	1959	38.1	30.4	7.7	61.9	...	...	...	100.0
	1960	35.6	29.2	6.4	64.4	...	...	...	100.0
	1961	36.6	30.0	6.6	63.4	...	...	...	100.0
	1962	42.1	36.5	5.6	57.9	...	...	...	100.0
	1963	40.8	...	...	59.2	...	...	...	100.0

Table 4 (continued)

Country and Territory		Table 4 (continued)							%
		Direct Taxes			Indirect Taxes				All
		of which from			of which				Tax
		Income & Profits	Other Sources		Import Duty	Export Duty	Other	Revenue	
Niger	1959	45.2	45.2	-	54.8	...	...	32.3	100.0
	1960	37.8	37.8	-	62.1	...	...	37.8	100.0
	1961	37.5	37.5	-	62.5	...	...	37.5	100.0
	1962	36.0	36.0	-	64.0	36.4	9.7	17.9	100.0
	1963	37.3	37.3	-	62.7	35.3	9.8	17.6	100.0
Nigeria	1959	10.5	10.5	-	89.5	55.1	25.4	9.0	100.0
	1962	9.2	9.2	-	90.8	60.4	13.9	16.4	100.0
	1963	7.7	7.7	-	92.3	61.9	12.0	18.3	100.0
	1964	7.2	7.2	-	92.8	61.9	13.9	17.1	100.0
Nigeria - Northern	1959	12.5	3.3	9.2	87.5	43.3	19.2	25.0	100.0
	1960	12.8	2.8	10.1	87.2	16.5	41.3	29.4	100.0
	1961	15.4	4.8	10.6	84.6	17.3	39.4	27.9	100.0
	1962	12.3	2.7	9.6	87.7	16.5	42.3	28.9	100.0
	1963	16.4	10.7	5.7	83.6	20.0	33.6	30.0	100.0
	1964	15.2	8.5	6.7	84.8	17.7	36.6	30.5	100.0
Nigeria - Eastern	1959	21.6	21.6	-	78.4	46.6	10.3	21.6	100.0
	1960	25.2	24.7	0.4	74.8	26.2	26.2	22.3	100.0
	1961	28.7	28.7	-	71.3	25.9	23.1	22.2	100.0
	1962	28.9	28.9	-	71.1	26.2	16.3	28.6	100.0
	1963	27.8	27.4	0.4	72.2	29.9	13.3	29.0	100.0
	1964	27.7	27.7	-	72.3	28.5	14.6	29.2	100.0
Nigeria - Western	1959	2.7	2.7	-	97.3	54.3	28.3	14.7	100.0
	1960	2.7	2.7	-	97.3	19.6	56.8	20.9	100.0
	1961	2.0	2.0	-	98.0	23.3	50.1	24.6	100.0
Portuguese Guinea	1959	49.9	36.9	12.9	50.1	...	...	...	100.0
	1960	51.2	41.1	10.0	48.8	...	...	...	100.0
	1961	50.5	37.0	13.5	49.5	...	...	...	100.0
	1962	56.6	43.9	12.7	43.4	...	...	...	100.0
	1963	56.5	44.4	12.0	43.5	...	...	...	100.0
Reunion	1959	45.5	...	...	54.5	...	...	...	100.0
	1960	28.1	...	...	71.9	...	...	...	100.0
Rhodesia	1959	64.8	54.1	10.7	35.2	...	...	...	100.0
	1960	59.3	49.4	9.9	40.7	...	...	...	100.0
	1961	62.9	54.5	8.4	37.1	...	...	...	100.0
	1962	61.3	47.6	13.7	38.7	...	...	...	100.0
	1963	64.3	49.3	15.0	35.7	...	...	...	100.0
	1964	49.0	38.4	10.6	51.0	...	...	...	100.0

Table 4 (continued)

Country and Territory	Period	Direct Taxes			Indirect Taxes			All Tax Revenue
			of which from		Import	Export	Other	
		Income & Profits	Other Sources		Duty	Duty		
Rhodesia and Nyasaland former federation of	1959	61.9	61.9	-	38.0	...	...	100.0
	1960	57.6	57.6	-	42.4	...	...	100.0
	1961	60.7	60.7	-	40.3	...	...	100.0
	1962	63.2	63.2	-	36.8	...	...	100.0
	1963	60.3	60.3	-	39.7	...	...	100.0
Sao Tome and Principe	1959	44.6	13.2	31.4	55.4	...	...	100.0
	1960	48.4	15.8	32.6	51.6	...	...	100.0
	1961	46.0	16.5	29.5	54.0	...	...	100.0
	1962	43.2	17.6	25.6	56.8	...	...	100.0
	1963	45.4	17.8	27.7	54.6	...	...	100.0
Senegal	1959	22.7	15.7	6.9	77.3	...	...	100.0
	1960	25.0	17.6	7.4	75.0	...	...	100.0
	1961	25.4	18.3	7.1	74.6	...	...	100.0
	1962	20.6	17.2	3.3	79.4	...	...	100.0
	1963	28.1	16.7	11.4	71.9	...	...	100.0
	1964	27.8	25.1	2.7	72.2	...	...	100.0
Seychelles	1959	35.5	32.2	3.2	64.5	48.3	16.1	100.0
	1960	34.3	28.6	5.7	65.7	51.4	14.3	100.0
	1961	42.1	28.9	13.2	57.9	44.7	13.2	100.0
	1962	38.6	22.7	15.9	61.4	45.5	11.4	100.0
	1963	38.3	23.4	14.9	61.7	51.1	10.6	100.0
	1964	36.4	23.6	12.7	63.6	54.5	9.1	100.0
Sierra Leone	1959	28.2	25.9	3.2	71.8	61.2	8.5	100.0
	1960	31.2	21.2	10.0	68.7	58.4	8.4	100.0
	1961	...	...	...	...	...	...	...
	1962	33.0	30.0	3.0	67.0	55.0	8.0	100.0
	1963	30.2	12.5	17.7	69.8	58.3	5.2	100.0
Somalia	1961	8.7	8.1	0.7	91.3	47.3	9.8	100.0
	1962	6.5	6.1	0.3	93.5	51.4	8.4	100.0
	1963	7.5	6.8	0.7	92.5	52.7	10.4	100.0
	1964 ^{3/}	8.7	8.1	0.6	91.3	49.2	9.6	100.0
Somaliland former British	1959	3.5	3.5	-	96.5	80.0	12.5	100.0
	1960	2.7	2.7	-	97.3	81.4	12.9	100.0
former Italian	1959	18.5	...	...	81.5	46.3	12.3	100.0
	1960	14.8	...	...	85.2	...	...	100.0

Table 4 (continued)

									%
Country and Territory		Direct Taxes				Indirect Taxes			All
		of which from				of which			
Period		Income	Other			Import	Export	Other Tax	
		&	Sour-			Duty	Duty	Revenue	
		Profits	ces						
South Africa Republic of	1959	56.7	52.8	3.9	43.3	...	...	28.5	100.0
	1960	55.0	51.5	3.5	45.0	...	...	29.2	100.0
	1961	54.5	51.3	3.2	45.5	...	...	29.7	100.0
	1962	57.2	54.2	3.0	42.8	...	...	28.5	100.0
Sudan	1959	6.9	...	...	93.1	...	...	...	100.0
	1960	4.6	...	...	95.4	...	...	...	100.0
	1961	4.0	...	...	96.0	...	...	...	100.0
	1962	6.0	5.7	0.3	94.0	73.5	16.0	4.6	100.0
	1963 ^{3/}	5.7	5.4	0.2	94.3	73.8	17.1	3.5	100.0
	1964 ^{3/}	5.7	5.4	0.3	94.3	76.7	17.6	-	100.0
Tanganyika	1959	34.6	30.9	3.7	65.4	41.3	-	24.1	100.0
	1960	31.3	29.1	2.2	68.7	42.9	-	25.8	100.0
	1961	33.7	32.3	1.6	66.1	41.4	0.5	24.2	100.0
	1962	32.8	32.3	0.5	67.2	42.9	0.5	23.8	100.0
	1963	28.9	28.4	0.5	71.1	42.7	2.8	25.8	100.0
Togo	1959	4.5	4.5	-	95.5	40.9	13.6	40.9	100.0
	1960 ^{3/}	8.3	8.3	-	91.7	41.7	8.3	41.7	100.0
	1961 ^{3/}	8.0	...	...	92.0	...	...	...	100.0
	1962 ^{3/}	7.4	...	...	92.6	...	...	...	100.0
	1963 ^{3/}	9.4	...	...	90.6	...	...	...	100.0
	1964 ^{3/}	8.3	...	...	91.7	...	...	...	100.0
Tunisia	1959	23.7	...	...	76.3	...	...	...	100.0
	1960	19.1	...	...	80.9	...	...	...	100.0
	1961	21.7	...	...	78.3	...	...	...	100.0
	1962	17.5	...	...	82.5	...	...	...	100.0
	1963	18.6	...	...	81.4	...	...	...	100.0
Uganda	1959	23.2	19.3	3.9	76.8	28.2	32.6	16.0	100.0
	1960	24.9	21.3	3.6	75.1	33.1	24.3	18.3	100.0
	1961	26.3	21.9	4.4	73.8	38.8	15.6	19.4	100.0
	1962	26.3	22.5	3.1	73.8	40.0	11.2	23.1	100.0
	1963	19.4	18.4	1.0	80.6	44.8	16.4	19.4	100.0
	1964	15.0	14.6	-	85.0	35.2	31.2	18.6	100.0
	1965	13.5	13.5	-	86.5	36.2	30.5	19.8	100.0
United Arab Republic	1959	32.6	20.4	12.3	67.4	14.0	4.9	48.5	100.0
	1960	33.9	21.2	12.6	66.1	14.3	1.4	50.3	100.0
	1961	31.1	17.5	13.6	68.9	11.9	0.4	56.6	100.0
	1962 ^{3/}	30.0	16.2	13.9	70.0	13.0	-	57.0	100.0
	1963 ^{3/}	27.8	15.9	11.9	72.2	...	...	...	100.0
	1964 ^{3/}	24.9	15.8	9.1	75.1	...	...	...	100.0

Table 4 (continued)

Country and Territory		Direct Taxes			Indirect Taxes			All
		of which from			of which			Tax
Period		Income	Other		Import	Export	Other	Revenue
		&	Sour-		Duty	Duty		
		Profits	ces					
Upper Volta	1959	40.0	...	...	60.0	...	...	100.0
	1960	32.6	...	...	67.4	...	...	100.0
	1961	30.6	...	...	69.4	...	...	100.0
	1962	...	...	...	...	...	...	100.0
	1963	...	...	...	...	...	...	100.0
	1964	28.6	...	...	71.4	...	...	100.0
	1965	28.2	...	...	71.8	...	...	100.0
Zambia	1959	76.3	72.2	4.1	23.7	1.8	21.9	100.0
	1960	69.5	66.1	3.4	30.5	-	30.5	100.0
	1961	75.5	72.8	2.7	24.5	-	24.5	100.0
	1962	76.3	73.8	2.5	23.7	-	23.7	100.0
	1963	77.0	75.0	2.0	23.0	-	23.0	100.0
	1964	69.0	67.7	1.3	31.0	10.2	20.8	100.0

NOTE : Footnotes as for Table 3.

TABLE 5. PERCENTAGE DISTRIBUTION OF CENTRAL GOVERNMENT RECEIPTS
1959 - 1964

	ORDINARY REVENUE				EXTRAORDINARY REVENUE				TOTAL RECEIPTS	
	DIRECT TAXATION AS % OF TOTAL ORDINARY REVENUE	INDIRECT TAXATION	OTHER	AS % OF TOTAL RECEIPTS	GRANTED AND SPECIAL RECEIPTS AS % OF TOTAL EXTRAORDINARY REVENUE	BORROWINGS	TRANSFERS FROM RESERVES	AS % OF TOTAL RECEIPTS		
ALGERIA	1959 1960 1961 1962 1963 1964	16.7 21.4 23.1 24.2 23.1 20.6	66.7 64.3 64.1 63.6 69.2 63.3	16.7 14.3 12.8 12.1 7.7 16.7	52.2 49.1 43.9 49.3 52.0 62.5	65.9 58.6 54.1 61.8 75.0 75.0	34.1 41.4 45.9 38.2 25.0 25.0	- - - - - -	47.8 50.9 56.1 50.7 48.0 37.5	100.0 100.0 100.0 100.0 100.0 100.0
ANGOLA	1959 1960 1961 1962 1963	20.6 20.0 18.5 25.0 16.2	37.2 35.0 33.5 33.3 27.0	42.2 45.0 48.0 41.7 56.8	81.8 72.2 62.5 72.1 75.5	... ... ... ... ...	... ... ... ... ...	... ... ... ... ...	18.2 27.8 37.5 27.9 24.5	100.0 100.0 100.0 100.0 100.0
BASUTOLAND	1959 1960 1961 1962 1963	27.3 23.7 21.8	51.5 56.8 56.8 55.3 58.6	21.3 21.1 19.5	91.7 88.1 78.7 54.3 50.7	100.0 100.0 100.0 100.0 100.0	- - - - -	- - - - -	8.3 11.9 21.3 45.7 49.3	100.0 100.0 100.0 100.0 100.0
BECHUANALAND	1959 1960 1961 1962 1963	... 28.0 26.4	... 40.0 38.4	34.8 32.0 38.5 42.4 35.2	56.3 57.0 53.1 51.6 45.8	100.0 100.0 100.0 100.0 100.0	- - - - -	- - - - -	43.7 43.0 46.9 48.4 54.2	100.0 100.0 100.0 100.0 100.0
CAPE VERDE ISLAND	1959 1960 1961 1962 1963	18.1 17.2 16.8 16.3 15.2	32.8 34.7 32.5 31.8 30.3	49.2 48.1 50.7 51.8 54.4	52.7 31.5 46.1 49.1 64.7	... ... ... ... ...	... ... ... ... ...	... ... ... ... ...	47.3 68.5 53.9 50.9 35.3	100.0 100.0 100.0 100.0 100.0
CENTRAL AFRICAN REPUBLIC	1959 1960 1961 1962 1963 1964	31.6 29.1 26.7 20.3 24.4 22.5	63.2 63.9 63.3 67.6 66.0 72.5	5.3 7.0 10.0 12.2 9.6 5.0	73.1 71.2 62.8 62.3 70.6 78.8	85.7 11.1 68.3 62.2 70.0 47.9	... 66.7 7.2 5.7 10.0 33.6	... 22.2 22.2 32.2 20.0 18.6	26.9 28.8 37.2 37.7 29.4 21.2	100.0 100.0 100.0 100.0 100.0 100.0
CHAD	1959 1960 1961 1962 1963 1964	47.6 28.1 26.8 30.4 30.0 32.8	38.1 46.9 63.4 56.5 64.0 60.3	14.3 25.0 9.8 13.0 6.0 6.9	56.8 66.7 69.5 72.2 70.1 81.0	93.8 81.3 94.4 94.4 81.0 100.0	- 5.6 - - - -	6.2 18.7 - 5.6 19.0 -	43.2 33.2 30.5 27.7 29.8 19.0	100.0 100.0 100.0 100.0 100.0 100.0
COMORO ISLANDS	1959 1960 1961 1962 1963 1964	32.8 26.5 16.2 18.2 23.1 20.9	59.0 67.6 75.0 69.2 66.6 67.6	8.3 5.9 8.8 12.6 10.3 11.6	75.1 70.7 66.7 70.3	100.0 74.1 73.5 96.0	- - - -	- 25.9 26.5 4.0	24.9 29.3 39.3 29.7	100.0 100.0 100.0 100.0 100.0 100.0

Table 5 (Cont'd)

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Annex III
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		ORDINARY REVENUE				EXTRAORDINARY REVENUE					
		DIRECT TAXATION	INDIRECT TAXATION	OTHER	AS % OF TOTAL RECEIPTS	GRANTS AND SPECIAL RECEIPTS	BORROWINGS	TRANSFERS from RESERVES	AS % OF TOTAL RECEIPTS	TOTAL RECEIPTS	
		AS % OF TOTAL ORDINARY REVENUE									
CONGO DEMOCRATIC REPUBLIC	1959	21.3	55.3	23.4	92.6	100.0	-	-	7.4	100.0	
	1962	...	...	...	32.5	15.6	84.4	-	67.5	100.0
	1963	...	...	...	40.5	28.5	71.5	-	59.5	100.0
	1959	22.3	72.3	5.3	55.6	95.8	-	4.2	44.4	100.0	
	1960	18.4	73.7	7.9	66.4	94.7	-	5.3	33.6	100.0	
DAHOMEY	1961	10.2	81.7	8.1	64.8	100.0	-	-	35.2	100.0	
	1962	8.9	82.2	8.9	66.4	100.0	-	-	33.6	100.0	
	1963	12.0	78.0	10.0	69.4	100.0	-	-	30.5	100.0	
	1964	10.8	76.8	12.5	74.3	100.0	-	-	25.6	100.0	
	1959	19.7	67.1	13.2	74.3	71.8	28.1	-	25.7	100.0	
ETHIOPIA	1960	22.5	67.8	9.8	88.6	31.4	68.6	-	11.4	100.0	
	1961	22.0	63.2	14.9	87.9	31.7	68.3	-	12.1	100.0	
	1962	22.9	65.7	11.3	78.9	33.0	67.0	-	21.1	100.0	
	1963	20.8	65.5	13.7	75.8	7.4	92.6	-	24.2	100.0	
	1964	20.9	66.6	13.2	75.7	73.5	26.5	-	24.3	100.0	
GABON	1965	21.3	66.4	12.4	81.0	55.3	44.5	-	19.0	100.0	
	1959	27.3	48.5	24.2	...	...	...	...	...	100.0
	1960	21.7	58.7	19.6	79.3	55.8	...	...	20.7	100.0
	1961	19.1	63.8	17.1	78.9	53.3	13.3	33.3	21.1	100.0	
	1962	26.9	59.7	13.4	82.7	40.7	19.3	40.0	17.3	100.0	
GAMBIA	1963	24.8	63.7	11.5	93.8	41.7	58.3	-	6.2	100.0	
	1964	22.5	70.8	6.7	80.9	...	...	...	19.1	100.0
	1959	6.7	60.0	33.3	100.0	-	-	100.0	-	100.0	
	1960	6.3	50.0	46.7	94.1	20.0	-	80.0	5.9	100.0	
	1961	5.9	58.8	29.4	77.3	-	-	-	22.7	100.0	
GHANA	1962	11.8	58.8	35.3	73.9	100.0	-	-	26.1	100.0	
	1963	5.6	61.1	33.3	69.2	100.0	-	-	26.9	100.0	
	1964	10.0	55.0	35.0	74.1	71.4	-	28.6	25.9	100.0	
	1959	12.1	71.0	16.9	81.4	23.1	27.2	49.7	18.6	100.0	
	1960	11.3	71.2	17.5	66.4	30.7	69.3	-	33.6	100.0	
IVORY COAST	1961	12.1	65.0	22.8	59.4	29.6	26.9	43.5	40.8	100.0	
	1962	14.2	69.7	16.2	57.5	2.2	75.2	22.6	42.5	100.0	
	1963	14.3	68.0	17.7	59.5	5.5	94.5	-	40.6	100.0	
	1964	22.7	63.5	13.8	62.6	34.5	58.3	7.2	37.4	100.0	
	1965	20.5	68.2	11.3	71.5	7.8	92.2	-	28.6	100.0	
KENYA	1959	...	...	4.5	94.7	100.0	-	-	5.3	100.0
	1960	8.1	85.7	6.2	97.0	37.5	62.5	-	3.0	100.0	
	1961	10.0	85.8	4.2	99.0	33.3	66.7	-	1.0	100.0	
	1962	13.1	81.7	5.2	93.0	52.6	47.4	-	7.0	100.0	
	1963	12.4	83.5	4.1	98.6	50.0	50.0	-	1.4	100.0	
MADAGASCAR	1964	11.1	81.9	6.9	94.4	4.2	95.8	-	5.6	100.0	
	1959	37.2	42.2	20.5	82.9	35.1	64.9	-	17.3	100.0	
	1960	33.7	45.9	20.5	79.8	31.5	68.5	-	20.0	100.0	
	1961	31.3	44.6	24.1	74.7	49.2	50.8	-	25.3	100.0	
	1962	29.8	48.6	23.6	75.6	56.4	43.5	-	24.4	100.0	
	1963	27.8	50.4	21.7	76.6	48.5	51.5	-	23.4	100.0	
	1964	29.1	50.2	20.7	68.0	50.9	49.1	-	32.0	100.0	
	1965	26.6	51.8	21.6	70.5	45.6	54.4	-	29.5	100.0	
	1960	31.6	77.4	10.3	87.1	34.8	21.7	43.5	12.9	100.0	
	1961	14.5	77.6	7.9	80.1	67.5	25.0	7.5	19.4	100.0	
	1962	16.8	78.2	5.1	90.0	77.3	13.6	-	10.0	100.0	
	1963	17.8	75.4	6.8	82.1	56.8	-	43.2	17.5	100.0	
	1964	18.7	74.8	6.5	92.8	100.0	-	-	7.2	100.0	

Table 5 (cont'd)

	ORDINARY REVENUE			EXTRAORDINARY REVENUE				AS % OF TOTAL RECEIPTS	TOTAL RECEIPTS	
	DIRECT TAXATION	INDIRECT TAXATION	OTHER	AS % OF TOTAL RECEIPTS	GRANTED AND SPECIAL RECEIPTS	BORROW- INGS	TRANSFERS FROM RESERVES			
										AS % OF TOTAL ORDINARY REVENUE
MALAWI	1959 1960 1961 1962 1963 1964	... 56.4 57.4 57.6 58.5 39.5	... 7.3 8.2 9.1 10.3 30.2	... 36.4 34.4 33.3 30.2 40.3	72.3 80.1 66.3 60.0 61.8 48.0	38.1 60.7 80.6 55.6 72.5 95.7	61.9 39.3 19.4 44.4 27.5 4.3	- - - - - 58.1	27.7 19.9 33.6 30.0 38.2 52.0	100.0 100.0 100.0 100.0 100.0 100.0
MAURITIUS	1959 1960 1961 1962 1963 1964	37.9 31.9 29.4 24.9 23.8 22.3	48.7 54.0 56.2 61.2 61.0 63.8	13.4 14.1 14.4 13.9 15.2 13.9	... 36.4 34.4 33.3 30.2 40.3	97.6 81.5 84.2 85.5 75.6 75.4	41.9 3.3 3.6 54.7 24.0 11.7	- 96.7 96.6	2.4 18.5 15.9 14.5 24.4 24.6	100.0 100.0 100.0 100.0 100.0 100.0
MOROCCO	1959 1960 1961	19.6 18.3 17.4	58.9 60.1 60.6	21.4 21.6 22.0	... 36.4 34.4	68.3 85.8 66.7	19.2 23.8 33.3	50.0 9.5 34.8	31.7 14.2 33.2	100.0 100.0 100.0
MOZAMBIQUE	1959 1960 1961 1962 1963	10.8 10.0 11.1 16.3 14.7	18.9 20.0 22.2 21.2 21.6	70.3 70.0 66.7 62.4 63.7	... 36.4 34.4 33.3 30.2	86.0 83.3 81.8 82.0 83.3	... ... ... ... ...	... ... ... ... ...	14.0 16.7 18.2 18.0 16.7	100.0 100.0 100.0 100.0 100.0
NIGER	1959 1960 1961 1962 1963	39.7 34.9 35.9 34.2 33.9	48.1 56.8 60.2 60.8 59.8	12.2 8.3 3.9 5.1 6.3	... 36.4 34.4 33.3 30.2	68.3 71.1 80.4 83.5 80.6	97.1 94.1 90.0 93.8 100.0	- - -	31.7 28.9 19.6 16.4 19.4	100.0 100.0 100.0 100.0 100.0
NIGERIA	1959 1962 1963 1964	8.9 7.8 6.6 6.0	75.4 76.4 79.1 77.0	15.7 15.9 14.3 17.0	... 36.4 34.4 33.3	87.5 75.3 83.2 84.7	20.1 3.2 7.5 3.4	34.9 46.9 92.5 96.6	12.5 24.7 16.8 5.3	100.0 100.0 100.0 100.0
NIGERIA (Northern)	1959 1960 1961 1962 1963 1964	10.1 8.0 9.3 7.3 10.0 10.0	70.9 54.6 50.2 53.1 50.2 55.4	18.9 37.4 40.6 39.5 39.9 34.7	... 36.4 34.4 33.3 30.2 40.3	79.6 79.5 67.2 98.2 85.3 88.8	47.4 37.8 62.2 100.0 25.0 39.4	52.6 62.2 100.0 - 75.0 60.6	20.4 20.5 32.8 1.8 14.7 17.2	100.0 100.0 100.0 100.0 100.0 100.0
NIGERIA (Eastern)	1959 1960 1961 1962 1963 1964	19.2 17.6 16.1 16.1 16.2 17.6	70.0 52.0 45.7 39.6 41.9 45.8	10.8 30.4 36.1 44.2 41.9 36.6	... 36.4 34.4 33.3 30.2 40.3	91.5 70.0 86.9 70.2 70.8 70.4	100.0 49.2 40.0 47.8 27.0 50.5	- 41.3 20.0 21.7 44.9 22.0	8.5 30.0 13.1 29.8 29.2 29.6	100.0 100.0 100.0 100.0 100.0 100.0
NIGERIA (Western)	1959 1960 1961	2.2 2.0 1.5	82.9 72.4 70.9	15.0 25.6 27.7	... 36.4 34.4	97.7 93.9 60.9	100.0 92.3 100.0	- - ...	2.3 6.1 39.1	100.0 100.0 100.0
PORTUGUESE GUINEA	1959 1960 1961 1962 1963	27.8 28.9 30.0 35.5 33.5	27.5 27.6 30.7 27.2 25.8	44.3 43.5 40.7 37.3 40.6	... 36.4 34.4 33.3 30.2	84.3 79.9 76.1 82.0 80.0	... ... ... ... ...	... ... ... ... ...	15.7 20.1 23.9 18.0 20.0	100.0 100.0 100.0 100.0 100.0
REUNION	1959 1960	44.3 27.2	53.3 68.8	2.4 4.0	... 36.4 34.4	93.1 90.9	... ...	... ...	6.9 9.1	100.0 100.0

	ORDINARY REVENUE				EXTRAORDINARY REVENUE					TOTAL RECEIPTS
	DIRECT TAXATION AS % OF TOTAL ORDINARY REVENUE	INDIRECT TAXATION	OTHER	AS % OF TOTAL RECEIPTS	GRANTED AND SPECIAL RECEIPTS AS % OF TOTAL EXTRAORDINARY REVENUE	BORROWINGS	TRANSFERS FROM RECEIPTS	AS % OF TOTAL RECEIPTS		
RHODESIA	1959	48.4	26.3	25.4	79.1	-	100.0	-	20.9	100.0
	1960	43.0	29.6	27.4	74.8	-	100.0	-	25.2	100.0
	1961	46.6	27.6	25.8	71.7	-	100.0	-	28.3	100.0
	1962	48.3	30.5	21.3	90.0	-	100.0	-	10.0	100.0
	1963	47.6	27.6	22.5	81.1	-	100.0	-	18.9	100.0
	1964	29.9	31.1	39.0	65.7	-	100.0	-	34.3	100.0
RHODESIA & NYASALAND FORMER FEDERATION OF	1959	39.9	24.5	35.5	37.0	-	100.0	-	63.0	100.0
	1960	16.8	12.4	70.8	55.4	-	100.0	-	44.6	100.0
	1961	16.9	11.2	71.9	57.8	-	100.0	-	42.2	100.0
	1962	17.5	10.2	72.3	53.0	0.1	99.9	-	47.0	100.0
	1963	39.6	26.0	34.4	...	...	...	...	...	100.0
SAO TOME & PRINCIPE	1959	26.3	32.6	41.2	68.8	...	...	...	31.2	100.0
	1960	27.8	29.6	42.6	61.0	...	...	...	39.0	100.0
	1961	26.4	30.9	42.7	50.6	...	...	...	49.4	100.0
	1962	25.6	33.6	40.8	59.0	...	...	...	41.0	100.0
	1963	27.5	33.0	39.5	64.1	...	...	...	35.9	100.0
SENEGAL	1959	21.1	72.0	6.9	...	...	...	...	...	...
	1960	23.1	69.2	7.7	...	...	...	...	...	...
	1961	23.4	68.9	7.7	...	...	...	...	...	...
	1962	19.1	73.3	7.7	...	...	...	...	...	...
	1963	25.8	65.9	8.3	...	...	...	...	...	...
	1964	25.2	65.4	9.3	...	...	...	...	...	...
SEYCHELLES	1959	22.0	40.0	38.0	87.7	100.0	-	-	12.3	100.0
	1960	21.8	41.8	36.4	51.4	100.0	-	-	48.6	100.0
	1961	29.6	40.7	29.6	55.7	100.0	-	-	44.3	100.0
	1962	24.6	39.1	36.2	69.0	100.0	-	-	31.0	100.0
	1963	25.7	41.4	32.9	73.7	100.0	-	-	26.3	100.0
	1964	25.6	44.8	29.5	65.5	100.0	-	-	34.5	100.0
SIERRA LEONE	1959	23.8	61.0	15.2	94.5	100.0	-	-	5.5	100.0
	1960	25.6	55.9	18.6	87.9	100.0	-	-	12.1	100.0
	1961	...	...	...	94.9	100.0	-	-	5.1	100.0
	1962	25.8	52.3	21.9	77.6	32.4	43.2	24.3	22.4	100.0
	1963	22.1	51.1	26.7	77.8	54.1	27.0	18.9	22.2	100.0
SOMALIA	1961	7.6	79.4	13.0	71.7	100.0	-	-	28.3	100.0
	1962	5.5	79.3	15.2	91.3	100.0	-	-	9.7	100.0
	1963	6.6	81.8	11.6	83.0	91.8	8.2	-	17.0	100.0
	1964	7.6	79.9	12.4	...	...	...	...	...	...
SOMALILAND FORMER BRITISH	1959	3.0	82.8	14.2	45.5	100.0	-	-	54.5	100.0
	1960	2.3	82.7	15.0	53.2	100.0	-	-	46.8	100.0
SOMALILAND FORMER ITALIAN	1959	14.2	62.5	23.3	59.7	100.0	-	-	40.3	100.0
	1960	11.7	67.7	20.6	52.9	100.0	-	-	47.1	100.0
SOUTH AFRICA (REP. OF)	1959	43.9	33.5	22.6	29.3	2.0	96.0	2.0	70.7	100.0
	1960	42.0	34.4	23.6	32.0	2.2	97.8	-	68.0	100.0
	1961	41.2	34.4	24.3	41.4	0.9	99.1	-	58.6	100.0
	1962	42.7	31.9	25.4	35.5	2.9	97.1	-	64.5	100.0

Table 5 (Cont'd)

	ORDINARY REVENUE					AS % OF TOTAL RECEIPTS	EXTRAORDINARY REVENUE			AS % OF TOTAL RECEIPTS	TOTAL RECEIPTS
	DIRECT TAXATION	INDIRECT TAXATION	OTHER	CHARGES AND SPECIAL RECEIPTS	BORROWINGS		TRANSFERS FROM RESERVES				
AS % OF TOTAL ORDINARY REVENUE							AS % OF TOTAL EXTRAORDINARY REVENUE				
SOUDAN	1959	4.6	61.3	34.1	...	...	...	...	...	...	100.0
	1960	2.8	58.7	38.5	...	...	...	...	...	...	100.0
	1961	2.5	59.9	37.6	...	...	...	...	...	...	100.0
	1962	3.4	54.7	41.9	...	...	...	...	...	...	100.0
	1963	3.1	51.3	45.6	...	...	...	...	...	...	100.0
1964	2.8	47.0	50.1	...	...	...	...	...	...	...	100.0
SWAZILAND	1961	51.6	...	...	100.0	...	...	...	...	...	100.0
	1962	55.3	...	...	62.3	100.0	...	...	...	...	100.0
	1963	48.7	...	...	62.7	...	...	...	...	...	100.0
TANGANYIKA	1959	30.9	58.6	10.5	77.7	55.8	44.2	...	...	22.3	100.0
	1960	27.4	60.1	12.5	84.2	56.4	43.6	...	...	15.8	100.0
	1961	29.4	57.5	13.1	79.0	50.9	49.1	...	...	21.0	100.0
	1962	28.3	58.0	13.7	75.0	45.2	54.8	...	...	25.0	100.0
	1963	25.2	62.0	12.8	81.4	94.7	5.3	...	...	18.6	100.0
	1964	25.1	62.2	12.7	79.5	80.8	19.2	...	...	20.5	100.0
TOGO	1959	3.7	77.8	18.5	96.4	100.0	...	...	...	3.6	100.0
	1960	6.3	80.4	13.3	96.4	100.0	...	...	...	3.6	100.0
	1961	6.9	79.3	13.8	87.9	100.0	...	...	...	12.1	100.0
	1962	6.3	78.1	15.6	97.0	100.0	...	...	...	3.0	100.0
	1963	8.1	78.3	13.5	100.0	...	...	...	...	...	100.0
1964	6.8	75.0	18.2	97.8	100.0	...	...	...	2.2	100.0	
TUNISIA	1959	20.9	67.0	12.0	79.9	...	...	...	...	20.1	100.0
	1960	17.1	72.2	10.8	77.3	...	...	...	...	22.7	100.0
	1961	19.7	71.0	9.3	77.6	...	...	...	...	22.4	100.0
	1962	15.5	73.0	11.5	75.5	...	...	...	...	24.5	100.0
	1963	16.6	72.3	11.1	76.4	...	83.0	...	...	23.6	100.0
UGANDA	1959	18.9	62.6	18.0	92.1	100.0	...	...	...	8.3	100.0
	1960	20.8	62.9	15.8	95.3	100.0	...	...	...	4.3	100.0
	1961	21.6	60.8	18.0	90.7	100.0	...	...	...	9.3	100.0
	1962	21.1	59.3	19.6	82.9	...	17.1	...	...	17.1	100.0
	1963	15.9	65.9	18.3	79.1	77.4	24.2	...	...	19.9	100.0
1964	12.5	70.7	16.8	86.4	76.6	23.4	...	...	13.4	100.0	
1965	11.1	71.1	17.8	90.8	76.9	25.6	...	...	9.2	100.0	
UNITED ARAB REPUBLIC	1959	18.7	38.5	42.8	...	...	...	...	...	...	...
	1960	17.5	34.1	48.4	...	...	...	...	...	...	...
	1961	16.6	36.8	46.6	...	...	...	...	...	...	...
	1962	14.8	34.6	50.5	...	...	...	...	...	...	...
	1963	14.5	37.6	47.8	...	...	...	...	...	...	...
1964	13.6	41.0	45.4	...	...	...	...	...	...	...
UPPER VOLTA	1959	35.9	53.8	10.3	75.0	84.6	7.7	7.7	...	25.0	100.0
	1960	30.0	62.0	8.0	83.3	80.0	10.0	10.0	...	16.7	100.0
	1961	26.8	60.2	13.0	64.8	93.5	6.5	...	...	35.2	100.0
	1962	...	...	...	...	...	...	...	...	...	...
	1963	...	...	...	...	...	...	...	...	...	...
1964	26.0	64.9	9.1	93.9	100.0	...	...	...	6.1	100.0	
1965	25.6	65.4	9.0	91.8	100.0	...	...	...	6.2	100.0	
ZAMBIA	1959	53.0	16.5	30.5	71.4	5.6	58.6	35.8	...	28.6	100.0
	1960	41.8	18.4	39.8	75.5	4.7	79.7	15.6	...	24.5	100.0
	1961	55.8	18.2	26.3	80.2	10.2	51.0	38.8	...	19.8	100.0
	1962	57.4	17.8	24.8	68.1	9.8	58.3	31.9	...	31.9	100.0
	1963	55.5	16.6	28.0	80.3	24.0	76.0	...	...	19.7	100.0
1964	52.9	23.7	23.4	70.9	45.1	49.2	5.7	...	29.1	100.0	

ANNEX IV

Public Debt

A statement of public debt is not available in respect of most African countries. The availability of such data is limited to the following:

	<u>Country</u>	<u>Particulars</u>	<u>Source of data</u>
(i)	Algeria	Total distinguishing between direct borrowing bonds and subscriptions to funds for social progress and economic funds. The nature and the value of the debt and the duration of amortisation is stated in every case.	Annuaire Statistique de l'Algerie. 1936 - 1958, and 1961.
(ii)	Basutoland	Very detailed statement of Public debt and sinking funds.	Treasury Report on the Finances and Accounts. 1958/59 and 1961-63.
(iii)	Bechuanaland	Total public debt only.	Bechuanaland Protectorate. 1951, 1955, 1958-1960, 1963. (H.M.S.O., London).
(iv)	Congo (Kinshasa)	No statement later than for 1957. Analysis showing consolidated, middle term, short term, internal and external, direct & indirect borrowing.	Annuaire Statistique de la Belgique et du Congo Belge. 1950, 1951, 1953, 1957.
(v)	Ethiopia	External debt showing Creditors, amount of loan, indebtedness and interest.	Statistical Abstracts.
(vi)	Gambia	Statement showing amount, nature and date of maturity of loan and its sinking fund.	Treasury Financial Report with Appendix 1958, 1961, 1962.
(vii)	Ghana	Public debt and sinking funds, distinguishing between funded and unfunded debt, external and internal, nature and date of maturity of loan.	Statistical Year Book. 1961, 1962.

<u>Country</u>	<u>Particulars</u>	<u>Source of data</u>
(viii) Kenya	(a) Detailed Statement of Public Debt	Colony and Protectorate of Kenya; the Appropriation Account and the accounts of the Funds and Appendix 1956-1959.
	(b) Value of funded and unfunded debt and total net debt.	Government of Kenya Statistical Abstract 1955-1965.
(ix) Liberia	Detailed statement of short term and long term obligations	Annual Report of The Treasury Dept. 1954, 1956, 1958-61.
(x) Madagascar	Statement showing value of Public debt outstanding; dates of floatation and maturity interest rates.	Annuaire Statistique de Madagascar, Vol.1 1938-1951.
(xi) Mauritius	Central government indebtedness Table shows amount outstanding at the beginning of a period the internal and external borrowing and the repayments made during that period.	Quarterly Digest of Statistics. 1961-64.
(xii) Nigeria	Detailed Statement of Public debt and sinking fund distinguishing between funded and unfunded loans, and showing date of floatation description and terms of loan.	Annual Report of the Accountant General of the Federation with Financial Statements. 1937/38 1943/44, 1959/60 to 1962/63.
(xiii) Somalia	Statement of long and medium-term loans granted to the Somali Republic.	Reports and Balance Sheets of Somali National Bank.
(xiv) South Africa, Republic of	Public debt distinguishing between floating debt, funded, internal and external debt.	South Africa Reserve Bank Quarterly Bulletin of Statistics, 1959, 1965