Revenue Statistics in Africa 2018 ─ Côte d’Ivoire

**Tax revenues: tax-to-GDP ratio**

**Tax-to-GDP ratio over time**

The tax-to-GDP ratio in Côte d’Ivoire decreased by 0.1 percentage points, from 17.5% in 2015 to 17.4% in 2016. In comparison, the average for the 21 African countries in Revenue Statistics in Africa 2018 remained at 18.2% over the same period. The tax-to-GDP ratio in Côte d’Ivoire has increased since 2000, when it was 15.3%. Over the same period, the average for the 21 African countries increased from 13.1% in 2000 to 18.2% in 2016. Across this period, the highest tax-to-GDP ratio in Côte d’Ivoire was 17.7% in 2012, with the lowest being 14.6% in 2003.

![Graph showing tax-to-GDP ratio over time for Côte d’Ivoire and the average of 21 African countries]

**Tax-to-GDP ratio, 2016**

Côte d’Ivoire’s tax-to-GDP ratio in 2016 (17.4%) was lower than the average of the 21 African countries in Revenue Statistics in Africa (18.2%) by 0.7 percentage points and also lower than the LAC average (22.7%).

![Graph comparing tax-to-GDP ratios for individual countries and the African average in 2016]

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In the OECD classification the term “taxes” is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that are not classified as taxes. [http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf](http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf)

The LAC average refers to the Revenue Statistics in Latin America and the Caribbean 2018 publication. oe.cd/revenue-statistics-in-latin-america-and-the-caribbean
The data for the OECD are for 2015 as the data for 2016 are not available.

Non-tax revenues

In 2016, Côte d'Ivoire's non-tax revenues amounted to 1.9% of GDP. This was lower than tax revenues (17.4% of GDP). Grants represented the largest share of non-tax revenues in 2016, amounting to 1.2% of GDP and 63.2% of non-tax revenues.

For further information, please see: oe.cd/revenue-statistics-in-africa