Revenue Statistics in Africa 2018 — Egypt

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Egypt decreased by 0.5 percentage points, from 15.7% in 2015 to 15.2% 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 Egypt has decreased since 2002 (the earliest year for which data was available), when it was 16.2%. Over the same period, the average for the 21 African countries increased from 14.3% in 2002 to 18.2% in 2016. Across this period, the highest tax-to-GDP ratio in Egypt was 18.4% in 2006, with the lowest being 15.2% in 2012, 2014 and 2016.

Tax-to-GDP ratio, 2016

Egypt’s tax-to-GDP ratio in 2016 (15.2%) was lower than the average of the 21 African countries in Revenue Statistics in Africa (18.2%) by 2.9 percentage points and also lower than the LAC average (22.7%).

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

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
**Tax revenues: structure**

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Egypt in 2016 was contributed by corporate income tax (32%). The second-highest share of tax revenues in 2016 was derived from other taxes on goods and services (22%).

For further information, please see: [oe.cd/revenue-statistics-in-africa](http://oe.cd/revenue-statistics-in-africa)

**Non-tax revenues**

In 2016, Egypt's non-tax revenues amounted to 5.7% of GDP. This was lower than tax revenues (15.2% of GDP). Property income excluding rents and royalties represented the largest share of non-tax revenues in 2016, amounting to 2.5% of GDP and 43.8% of non-tax revenues.

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