

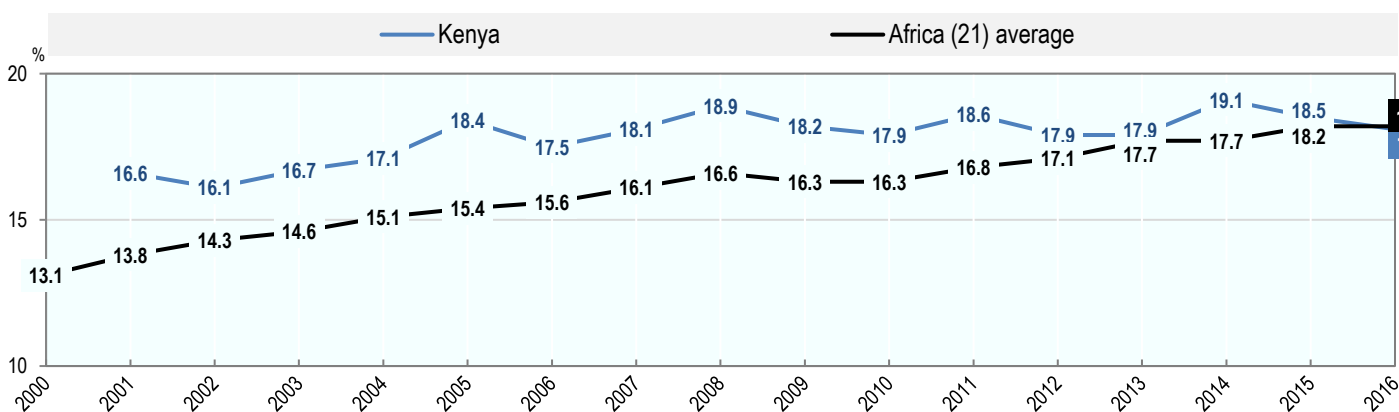


## Revenue Statistics in Africa 2018 – Kenya

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

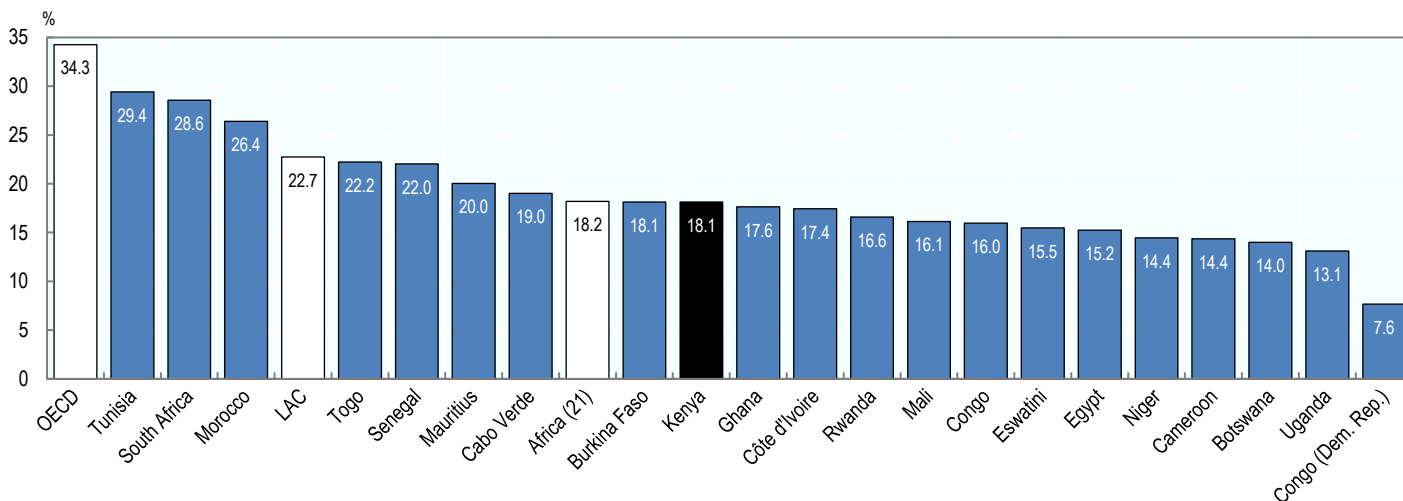
#### Tax-to-GDP ratio over time

The tax-to-GDP ratio in Kenya decreased by 0.4 percentage points, from 18.5% in 2015 to 18.1% 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 Kenya has decreased since 2001 (the earliest year for which data was available), when it was 16.6%. Over the same period, the average for the 21 African countries increased from 13.8% in 2001 to 18.2% in 2016. Across this period, the highest tax-to-GDP ratio in Kenya was 19.1% in 2014, with the lowest being 16.1% in 2002.



#### Tax-to-GDP ratio, 2016

Kenya's tax-to-GDP ratio in 2016 (18.1%) was slightly lower than the average of the 21 African countries in Revenue Statistics in Africa (18.2%) by 0.1 percentage points and also lower than the LAC average (22.7%).

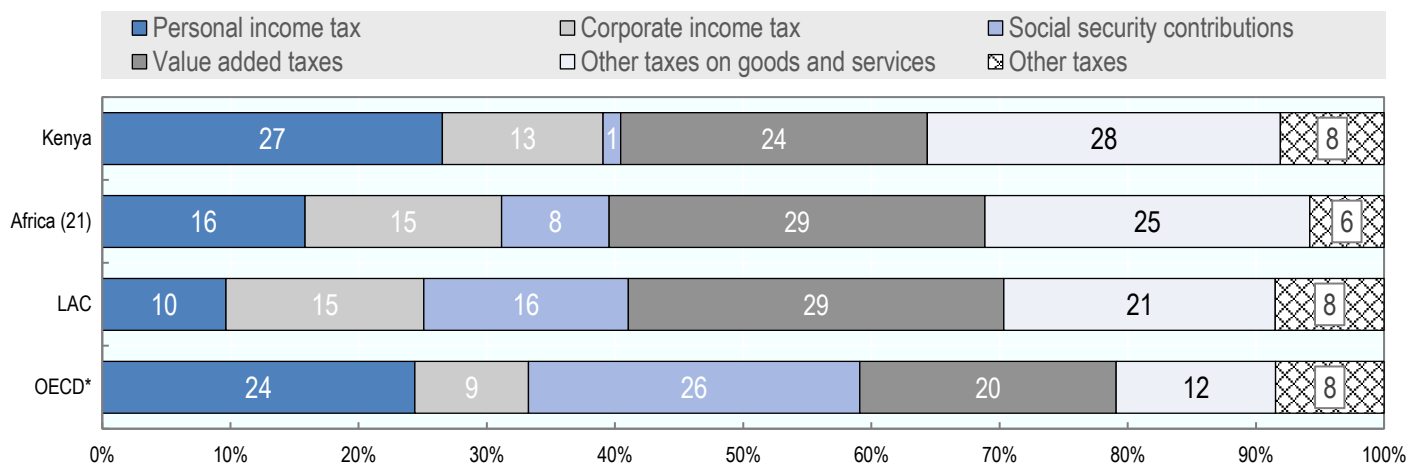


In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that 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](http://oe.cd/revenue-statistics-in-latin-america-and-the-caribbean)

## Tax revenues: structure

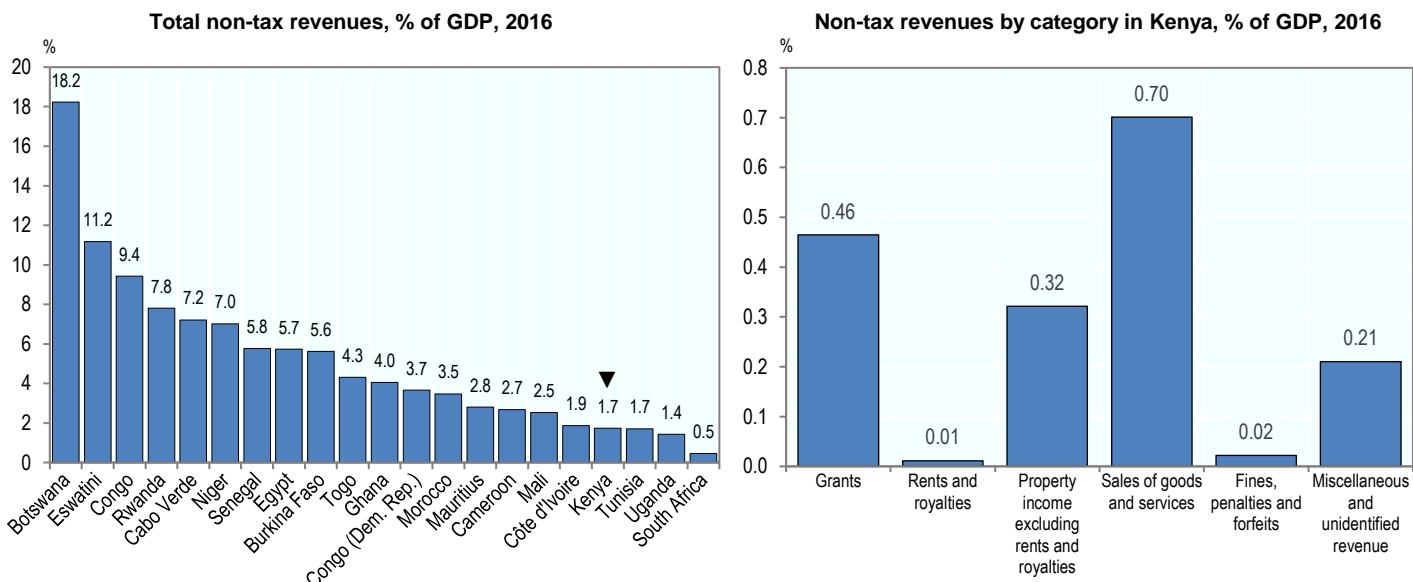
Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Kenya in 2016 was contributed by other taxes on goods and services (28%). The second-highest share of tax revenues in 2016 was derived from personal income tax (27%).



\* The data for the OECD are for 2015 as the data for 2016 are not available.

## Non-tax revenues

In 2016, Kenya's non-tax revenues amounted to 1.7% of GDP. This was lower than tax revenues (18.1% of GDP). Sales of goods and services represented the largest share of non-tax revenues in 2016, amounting to 0.7% of GDP and 40.5% of non-tax revenues.



Source: Revenue Statistics in Africa 2018 [oe.cd/revenue-statistics-in-africa](http://oe.cd/revenue-statistics-in-africa)



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