Revenue Statistics in Africa 2019
Key Findings

Tax revenues as a percentage of GDP

- The Africa (26) unweighted average tax-to-GDP ratio was 17.2% in 2016, 1.5 percentage points (p.p.) higher than in 2008 but unchanged from 2016. The increase in the Africa (26) average since 2008 was higher than the increase for the LAC and the OECD averages (both 1.3 p.p.).
- Three-quarters of the 26 countries registered tax-to-GDP ratios between 11% and 22% in 2017. Four countries were above that range and three countries were below.
- Between 2016 and 2017, the tax-to-GDP ratio increased in 15 countries, declined in ten and remained the same in one. Between 2015 and 2016, it increased in 14 countries declined in ten and remained the same in two.
- The three countries with the largest increases in tax-to-GDP ratios between 2016 and 2017 were Egypt (up 1.8 p.p.), Tunisia (1.6 p.p.) and Cabo Verde (1.4 p.p.). The largest falls were observed in the Republic of the Congo (down 3.4 p.p.) and Botswana (1.7 p.p).

Tax structures

- Between 2008 and 2017, revenues from VAT and PIT across the Africa (26) both increased by 0.7% of GDP while revenues from CIT declined by 0.2% of GDP.
- Taxes on goods and services were the principal source of tax revenues for 21 of the 26 countries in 2017. For the others, taxes on income and profits accounted for the main share.
- The average share of social security contributions in total tax revenue was very low relative to the OECD and LAC. The share was highest in Tunisia (30.7%), Morocco (19.3%) and Egypt (15.0%).
- On average, revenues from environmentally related taxes amounted to 1.3% of GDP in Africa in 2017, slightly lower than the OECD average but higher than the LAC average.
- The main sources of non-tax revenues in 2017 were grants (which averaged 31.6% of total non-tax revenues) and rents and royalties (25.0%) Non-tax revenues exceeded tax revenues in three of the 26 countries: Botswana, Republic of the Congo and Equatorial Guinea.

For more information

To read the **press release, click here.**
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