The tax-to-GDP ratio in Madagascar increased by 0.5 percentage points from 11.4% in 2016 to 11.9% in 2017. In comparison, the average for the 26 African countries in Revenue Statistics in Africa 2019 remained at 17.2% over the same period. Over a longer time period, the average for the 26 African countries has increased by 1.5 percentage points, from 15.7% in 2008 to 17.2% in 2017. Over the same period, the tax-to-GDP ratio in Madagascar has decreased by 1.1 percentage points, from 13% to 11.9%. Since 2000, the highest tax-to-GDP ratio in Madagascar was 13% in 2008, with the lowest being 7.7% in 2002.

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 2019 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 Madagascar in 2017 was contributed by value added taxes (48%). The second-highest share of tax revenues in 2017 was derived from other taxes on goods and services (24%).

Non-tax revenues

In 2017, Madagascar's non-tax revenues amounted to 3.2% of GDP. This was lower than tax revenues (11.9% of GDP). Grants represented the largest share of non-tax revenues in 2017, amounting to 2.9% of GDP and 89.4% of non-tax revenues.

Source: Revenue Statistics in Africa 2019 oe.cd/revenue-statistics-in-africa

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