Revenue Statistics in Africa 2018 — Mali

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

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

The tax-to-GDP ratio in Mali increased by 1.1 percentage points, from 15.0% in 2015 to 16.1% 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 Mali has increased since 2000, when it was 11.4%. 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 Mali was 16.1% in 2016, with the lowest being 11.4% in 2000 and 2001.

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

Non-tax revenues

In 2016, Mali's non-tax revenues amounted to 2.5% of GDP. This was lower than tax revenues (16.1% of GDP). Grants represented the largest share of non-tax revenues in 2016, amounting to 1.2% of GDP and 46.6% of non-tax revenues.

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Mali in 2016 was contributed by value added taxes (29%). The second-highest share of tax revenues in 2016 was derived from other taxes on goods and services (29%).