Revenue Statistics in Africa 2019 — Mauritius

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

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

The tax-to-GDP ratio in Mauritius increased by 0.2 percentage points from 19.6% in 2016 to 19.8% 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 Mauritius has increased by 1.1 percentage points, from 18.7% to 19.8%. Since 2000, the highest tax-to-GDP ratio in Mauritius was 19.8% in 2017, with the lowest being 16.0% in 2002.

![Graph showing tax-to-GDP ratio over time](image)

The Africa (26) average is not available before 2008 due to missing data in some countries.

**Tax-to-GDP ratio, 2017**

Mauritius's tax-to-GDP ratio in 2017 (19.8%) was higher than the average of the 26 African countries in Revenue Statistics in Africa 2019 (17.2%) by 2.7 percentage points but lower than the LAC average (22.8%).

![Graph comparing tax-to-GDP ratios](image)

*The data for the OECD are for 2016 as the data for 2017 are not available.*

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](http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf)

**Tax revenues: structure**

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Mauritius in 2017 was contributed by value added taxes (34%). The second-highest share of tax revenues in 2017 was derived from other taxes on goods and services (30%).

![Tax Structure Chart](chart.png)

* The data for the OECD are for 2016 as the data for 2017 are not available.

**Non-tax revenues**

In 2017, Mauritius's non-tax revenues amounted to 3.7% of GDP. This was lower than tax revenues (19.8% of GDP). Miscellaneous and unidentified revenue represented the largest share of non-tax revenues in 2017, amounting to 1.1% of GDP and 29.7% of non-tax revenues.

![Non-tax Revenues Chart](chart.png)


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