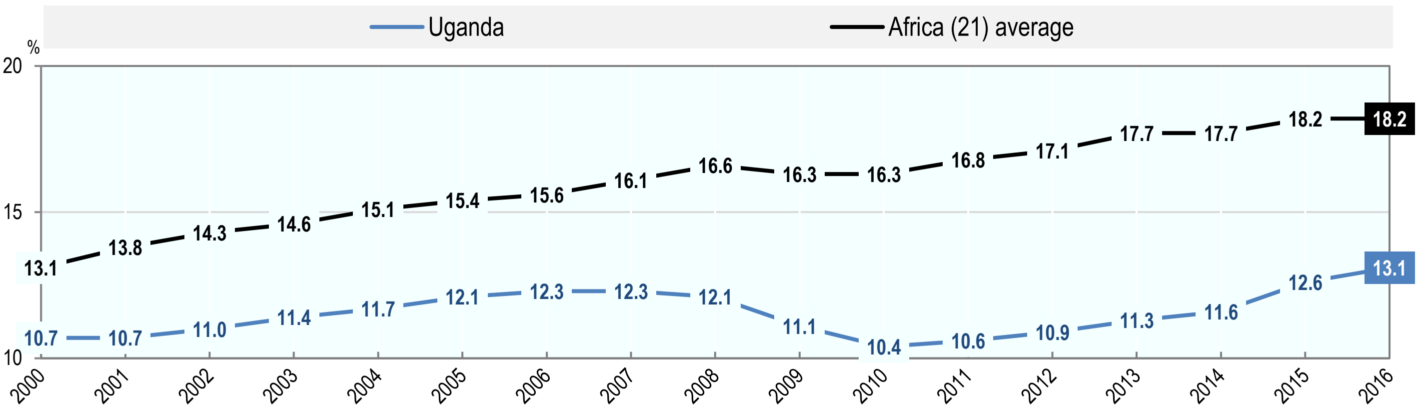
Revenue Statistics in Africa 2018 — Uganda

Tax revenues: tax-to-GDP ratio

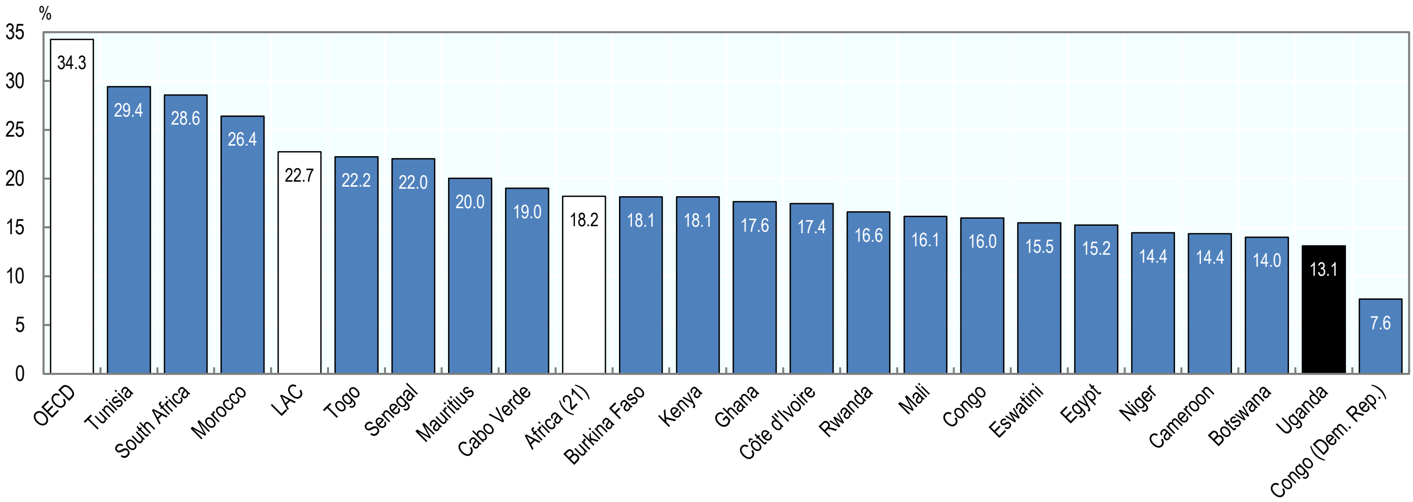
Tax-to-GDP ratio over time

The tax-to-GDP ratio in Uganda[1] increased by 0.5 percentage points, from 12.6% in 2015 to 13.1% 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 Uganda has increased since 2000, when it was 10.7%. 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 Uganda was 13.1% in 2016, with the lowest being 10.4% in 2010.



Tax-to-GDP ratio, 2016

Uganda's[1] tax-to-GDP ratio in 2016 (13.1%) was lower than the average of the 21 African countries in Revenue Statistics in Africa (18.2%) by 5.1 percentage points and also lower than the LAC average (22.7%).



[1] The tax-to-GDP ratio of the Uganda excludes social security contributions as the data are not available.

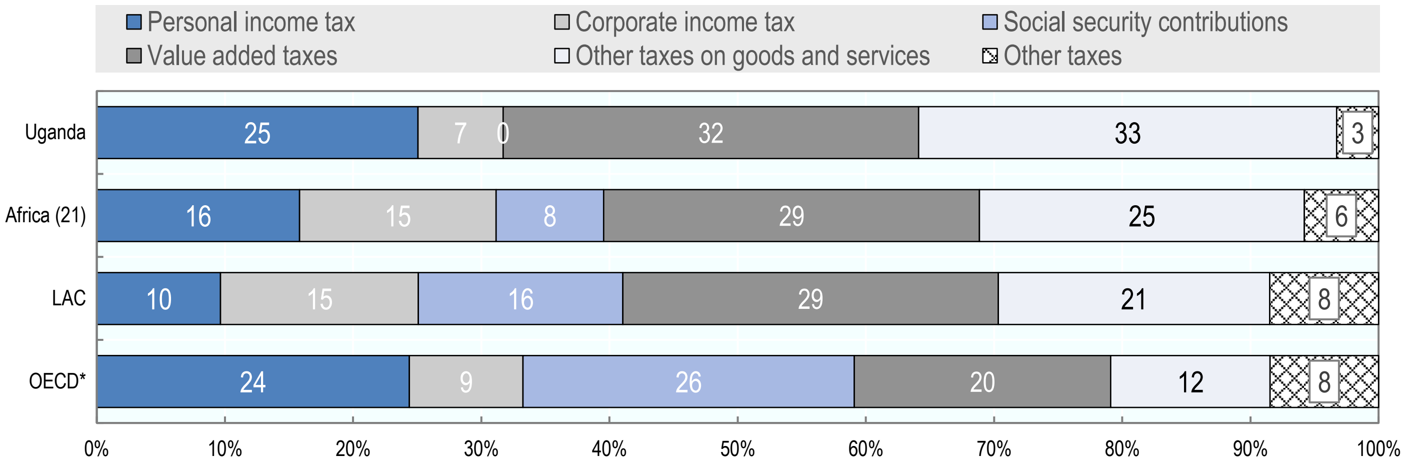
In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that are not classified as taxes. http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf

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

African Union
AFRICAN TAX ADMINISTRATION FORUM
FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE
OECD
dev DEVELOPMENT CENTRE
CO-FUNDED BY THE EUROPEAN UNION

Tax revenues: structure

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Uganda in 2016 was contributed by other taxes on goods and services (33%). The second-highest share of tax revenues in 2016 was derived from value added taxes (32%).

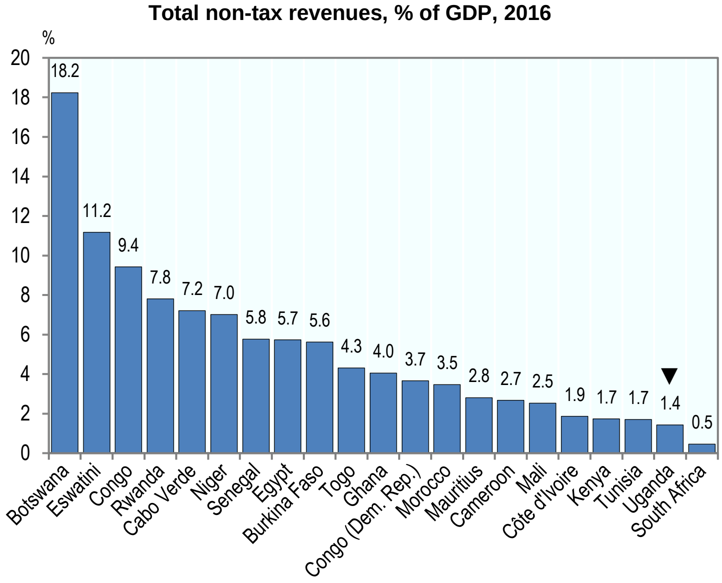


* The data for the OECD are for 2015 as the data for 2016 are not available.

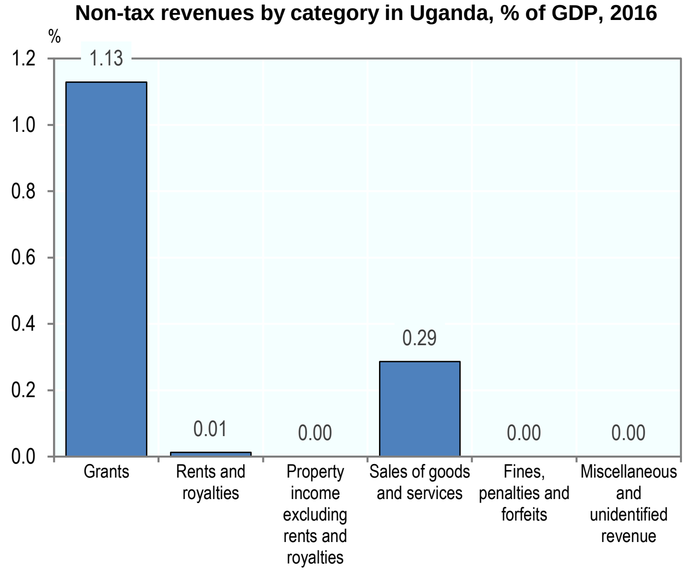
Non-tax revenues

In 2016, Uganda's non-tax revenues amounted to 1.4% of GDP. This was lower than tax revenues (13.1% of GDP). Grants represented the largest share of non-tax revenues in 2016, amounting to 1.1% of GDP and 79.1% of non-tax revenues.

Total non-tax revenues, % of GDP, 2016



Non-tax revenues by category in Uganda, % of GDP, 2016



Source: Revenue Statistics in Africa 2018 oe.cd/revenue-statistics-in-africa

African Union
AFRICAN TAX ADMINISTRATION FORUM
FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE
OECD
dev DEVELOPMENT CENTRE
CO-FUNDED BY THE EUROPEAN UNION

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