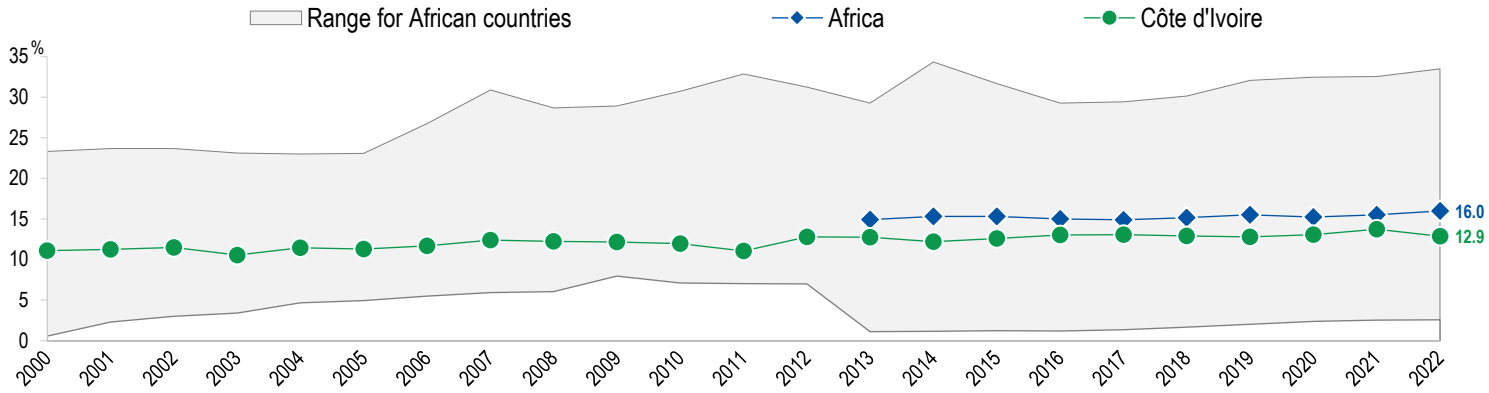
Revenue Statistics in Africa 2024 — Côte d'Ivoire

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

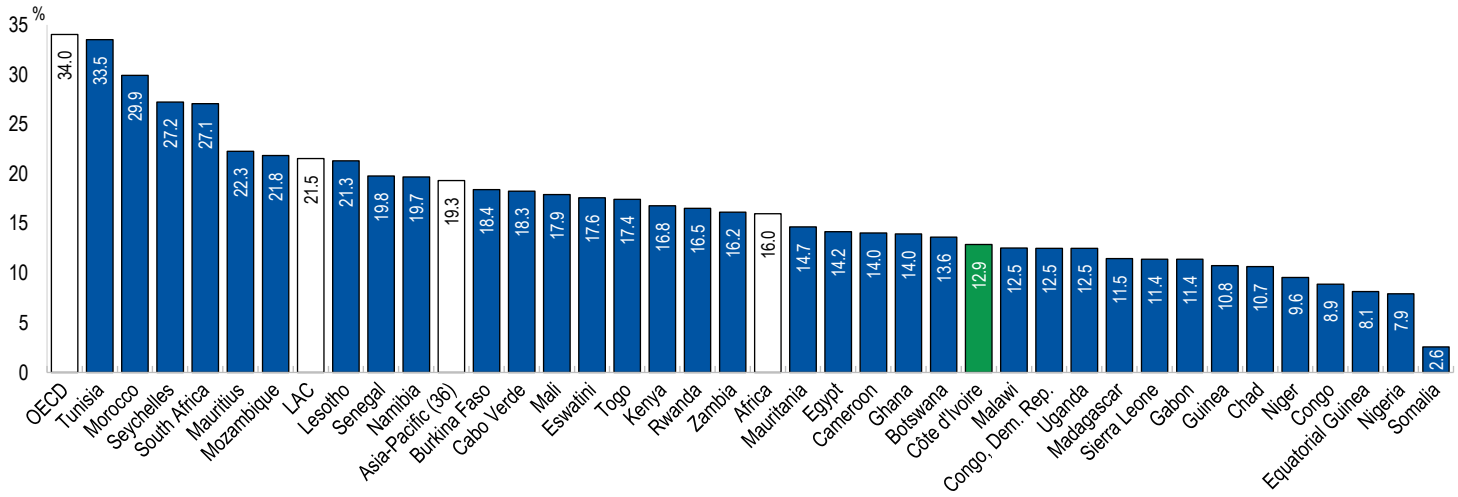
The tax-to-GDP ratio in Côte d'Ivoire decreased by 0.9 percentage points from 13.7% in 2021 to 12.9% in 2022. In comparison, the average* for the 36 African countries within the Revenue Statistics in Africa 2024 publication has increased by 0.5 percentage points over the same period, and was 16.0% in 2022. Since 2013, the average for the 36 African countries has increased by 1.1 percentage points, from 14.9% in 2013 to 16.0% in 2022. Over the same period, the tax-to-GDP ratio in Côte d'Ivoire increased by 0.1 percentage points, from 12.7% to 12.9%. The highest tax-to-GDP ratio reported for Côte d'Ivoire since 2000 was 13.7% in 2021, with the lowest being 10.6% in 2003.



* The Africa average is not available before 2013 due to missing data in some countries. Range for African countries varies depending on the number of countries reporting that year. Annual changes are rounded to one decimal place. Due to rounding, sums and differences of reported figures might differ from the actual values.

Tax-to-GDP ratio, 2022

Côte d'Ivoire's tax-to-GDP ratio in 2022 (12.9%) was lower than the average of the 36 African countries in 2024 (16.0%) by 3.1 percentage points.



* The Africa average and the averages for Asia-Pacific (36 economies), LAC (26 countries) and the OECD (38 countries) are unweighted. For more information see https://oe.cd/revenue-statistics-in-latin-america-caribbean-2024, https://oe.cd/revenue-statistics-in-asia-pacific-2024 and https://oe.cd/revenue-statistics-2024

In the OECD classification the term "taxes" is defined as 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. For more information, see https://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf.

African Union
AFRICAN TAX ADMINISTRATION FORUM
FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE
OECD
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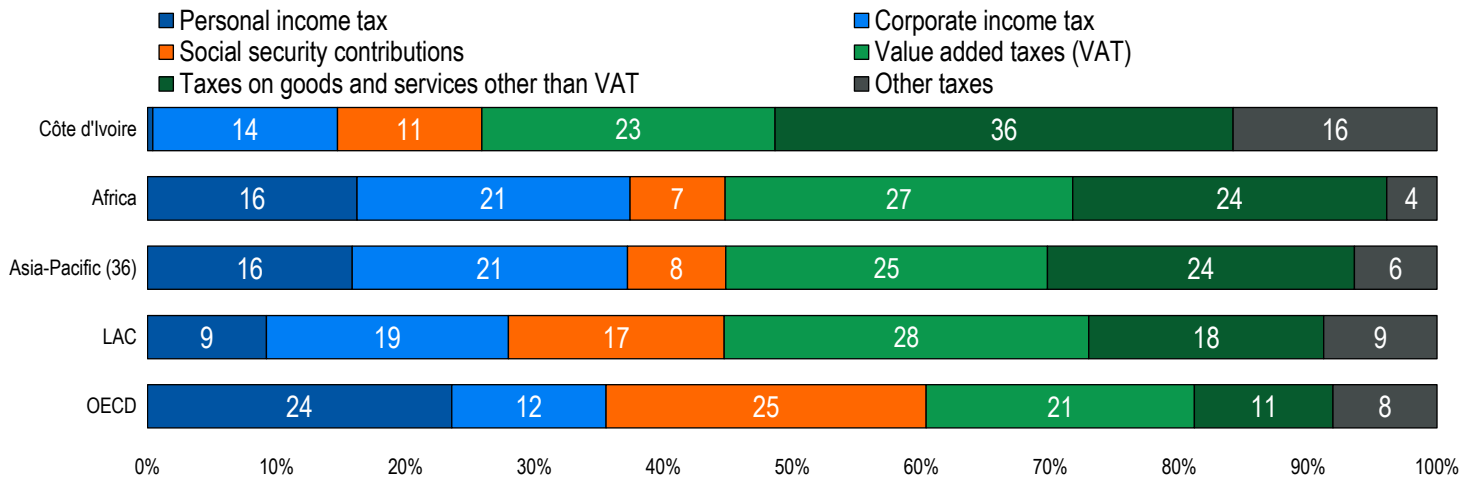
Tax revenues: structure

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Côte d'Ivoire in 2022 was contributed by taxes on goods and services other than VAT (36%). The second-highest share of tax revenues in 2022 was derived from value added taxes (VAT) (23%).

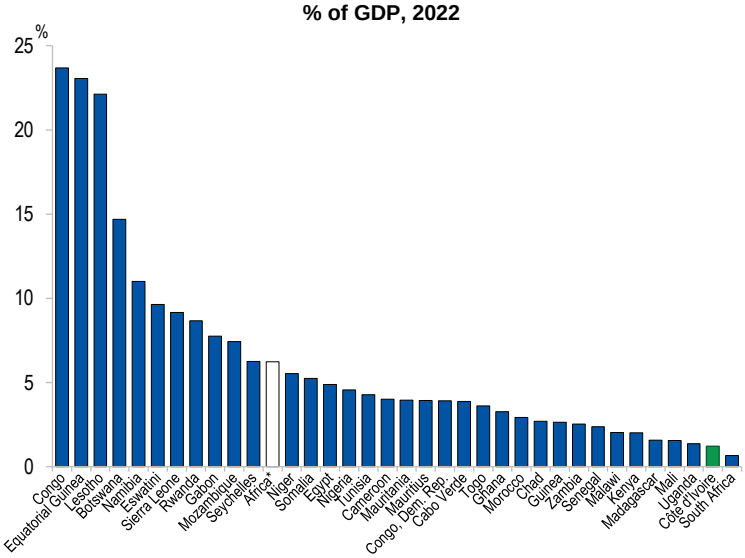


Figures in the chart may not sum to 100 due to rounding.

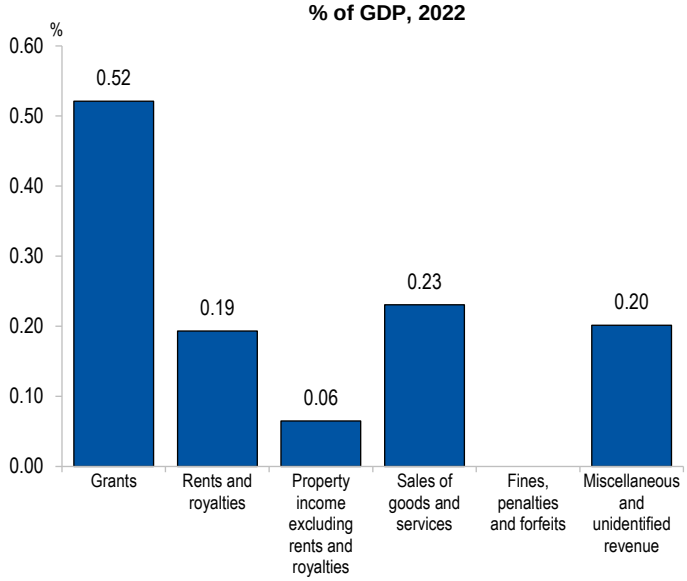
Non-tax revenues

In 2022, Côte d'Ivoire's non-tax revenues amounted to 1.2% of GDP. This was lower than the average non-tax revenues for the 36 African countries (6.2% of GDP). Grants represented the largest share of non-tax revenues in Côte d'Ivoire in 2022, amounting to 0.5% of GDP and 43.0% of non-tax revenues.

Total non-tax revenues
% of GDP, 2022



Non-tax revenues by category in Côte d'Ivoire
% of GDP, 2022



* The Africa average excludes Burkina Faso due to the unavailability of its non-tax revenue data for this edition.

Revenue Statistics in Africa is a collaboration between AUC, ATAF and the OECD, with financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland, the United Kingdom and from the European Union. For more information see:
OECD/ATAF/AUC (2024), Revenue Statistics in Africa 2024, OECD Publishing, Paris. https://oe.cd/revenue-statistics-in-africa-2024.