

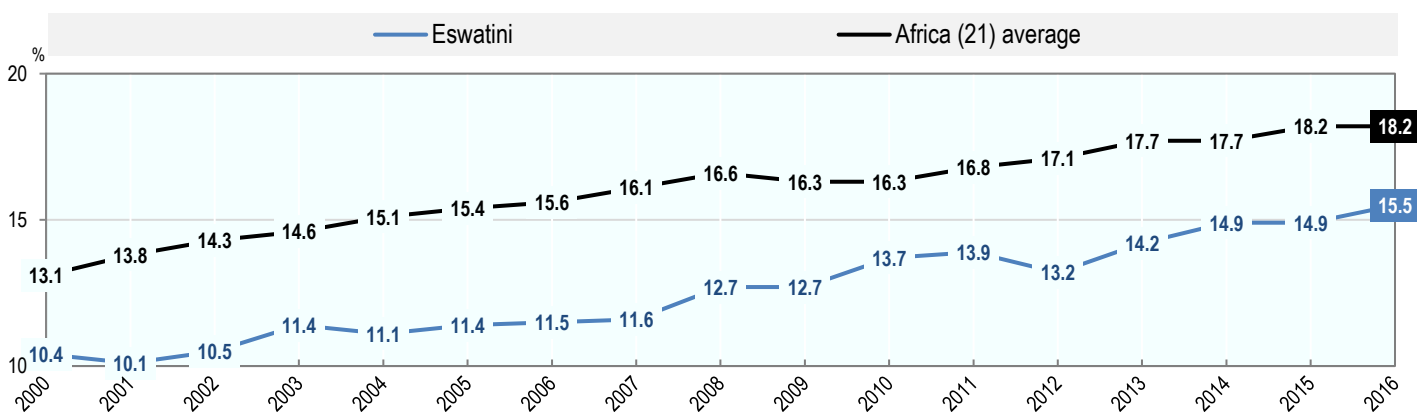


## Revenue Statistics in Africa 2018 – Eswatini (previously Swaziland)

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

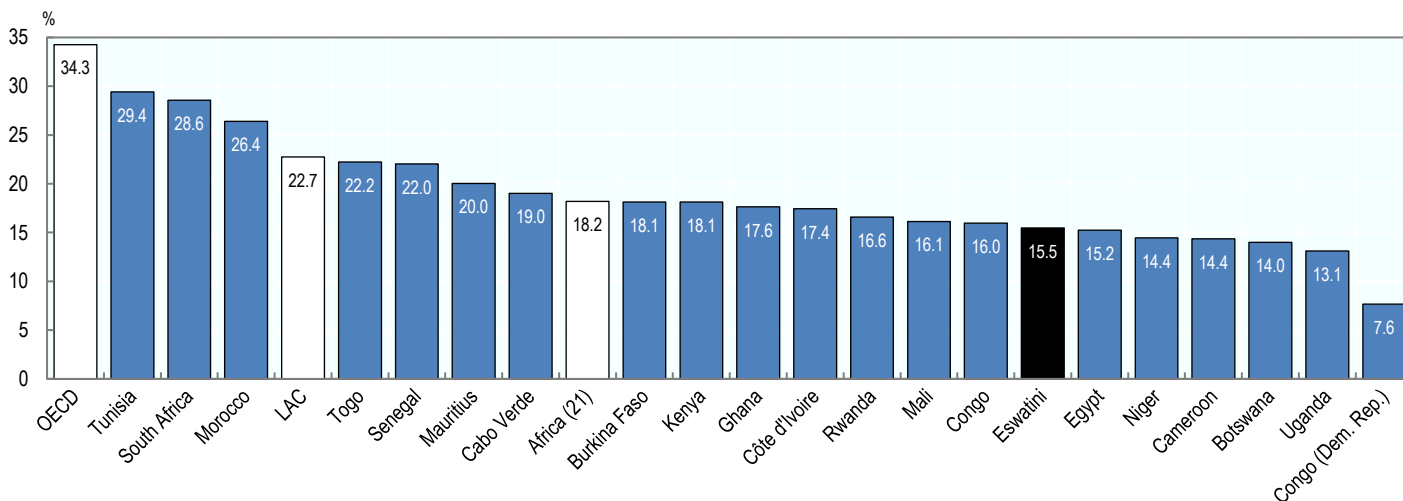
#### Tax-to-GDP ratio over time

The tax-to-GDP ratio in Eswatini increased by 0.6 percentage points, from 14.9% in 2015 to 15.5% 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 Eswatini has increased since 2000, when it was 10.4%. 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 Eswatini was 15.5% in 2016, with the lowest being 10.1% in 2001.



#### Tax-to-GDP ratio, 2016

Eswatini's tax-to-GDP ratio in 2016 (15.5%) was lower than the average of the 21 African countries in Revenue Statistics in Africa (18.2%) by 2.7 percentage points and also lower than the LAC average (22.7%).

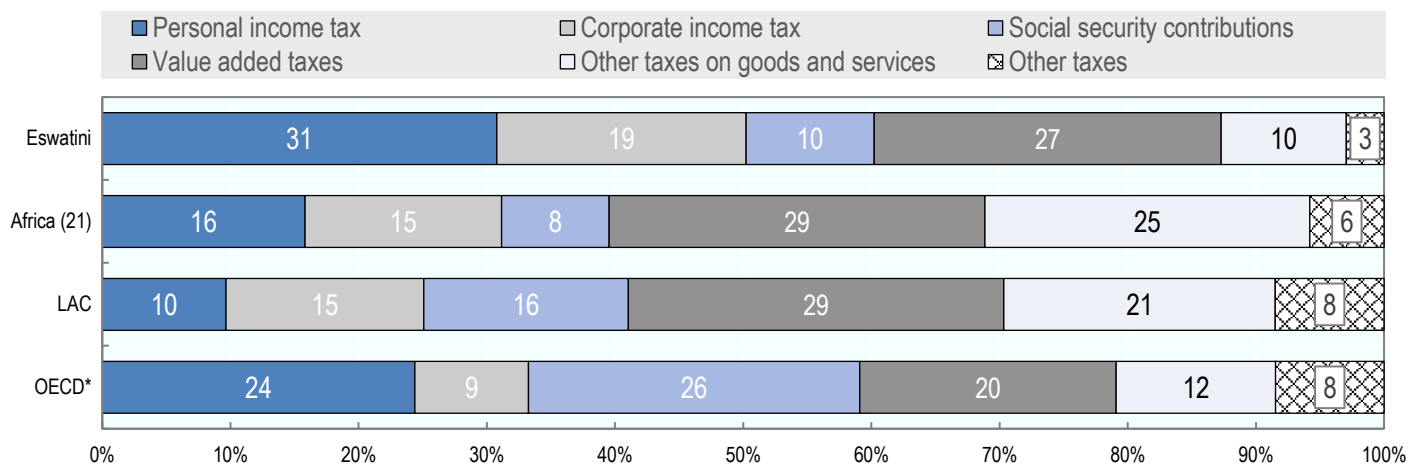


In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that 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](http://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 Eswatini in 2016 was contributed by personal income tax (31%). The second-highest share of tax revenues in 2016 was derived from value added taxes (27%).

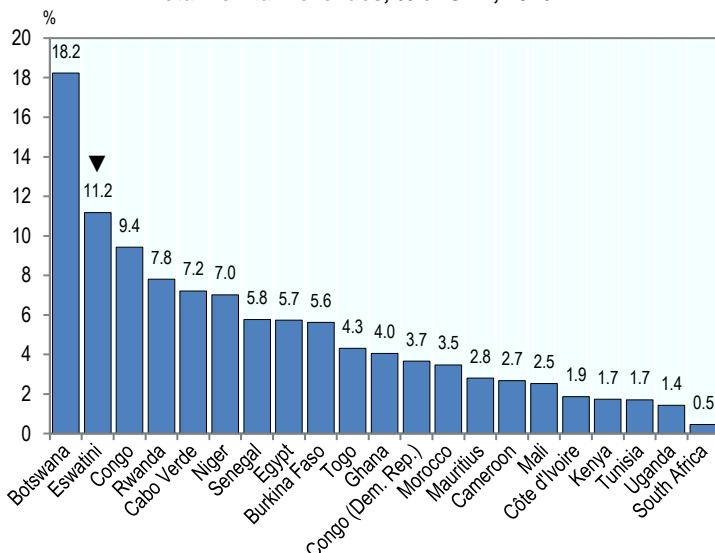


\* The data for the OECD are for 2015 as the data for 2016 are not available.

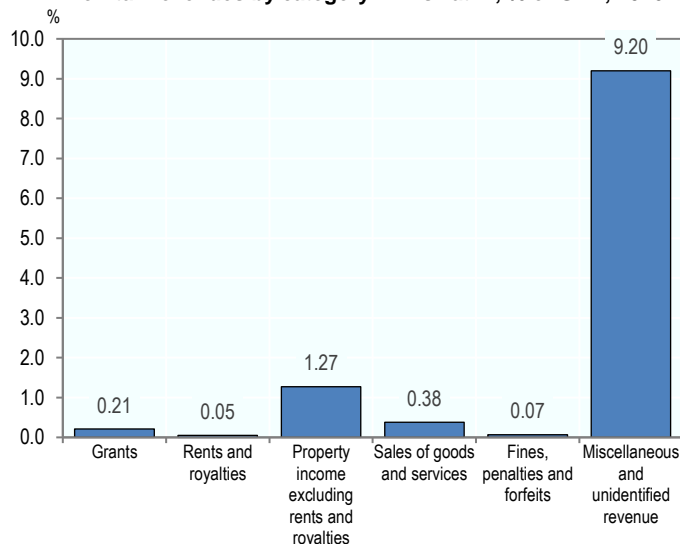
## Non-tax revenues

In 2016, Eswatini's non-tax revenues amounted to 11.2% of GDP. This was lower than tax revenues (15.5% of GDP). Miscellaneous and unidentified revenue represented the largest share of non-tax revenues in 2016, amounting to 9.2% of GDP and 82.3% of non-tax revenues.

Total non-tax revenues, % of GDP, 2016



Non-tax revenues by category<sup>1</sup> in Eswatini, % of GDP, 2016



<sup>1</sup> The majority of the 'Miscellaneous and unidentified revenue' category comes from the Southern African Customs Union (SACU) revenue-sharing agreement

Source: Revenue Statistics in Africa 2018 [oe.cd/revenue-statistics-in-africa](http://oe.cd/revenue-statistics-in-africa)



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