

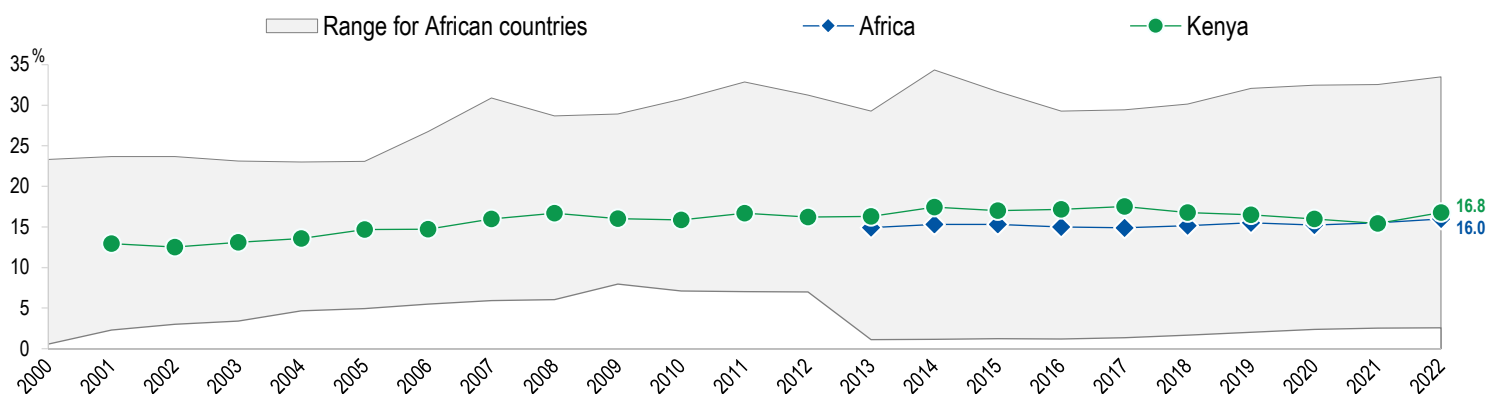


Revenue Statistics in Africa 2024 — Kenya

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

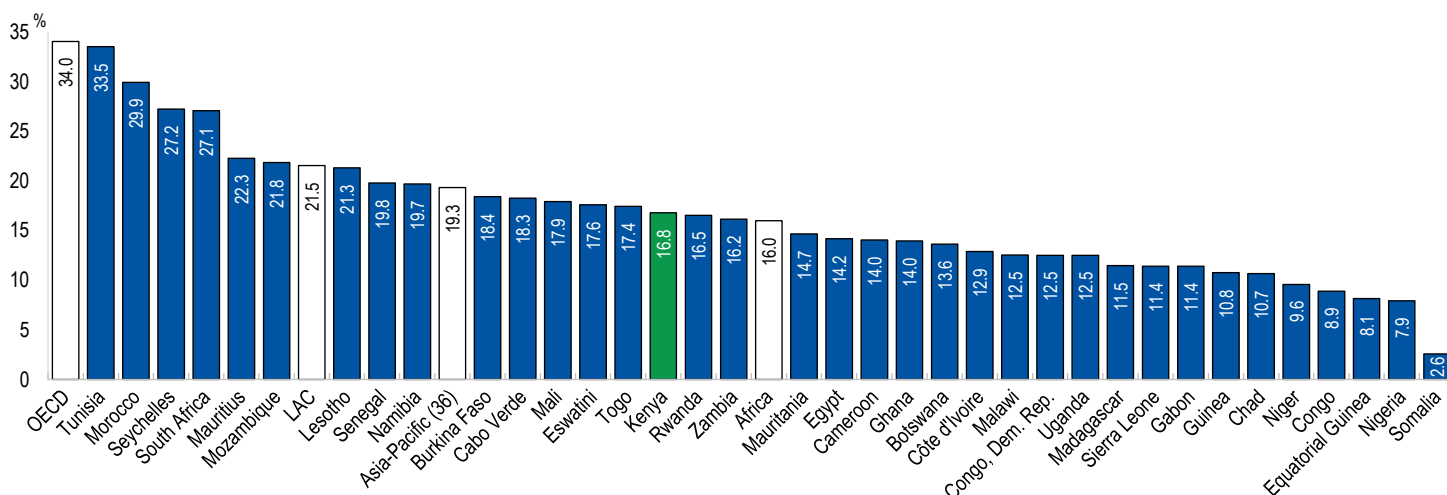
The tax-to-GDP ratio in Kenya increased by 1.4 percentage points from 15.4% in 2021 to 16.8% in 2022. In comparison, the average* for the 36 African countries within the Revenue Statistics in Africa 2024 publication has increased by 0.5 percentage points over the same period, and was 16.0% in 2022. Since 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 Kenya increased by 0.5 percentage points, from 16.3% to 16.8%. The highest tax-to-GDP ratio reported for Kenya since 2001 was 17.5% in 2017, with the lowest being 12.5% in 2002.



* 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

Kenya's tax-to-GDP ratio in 2022 (16.8%) was higher than the average of the 36 African countries in 2024 (16.0%) by 0.8 percentage points.



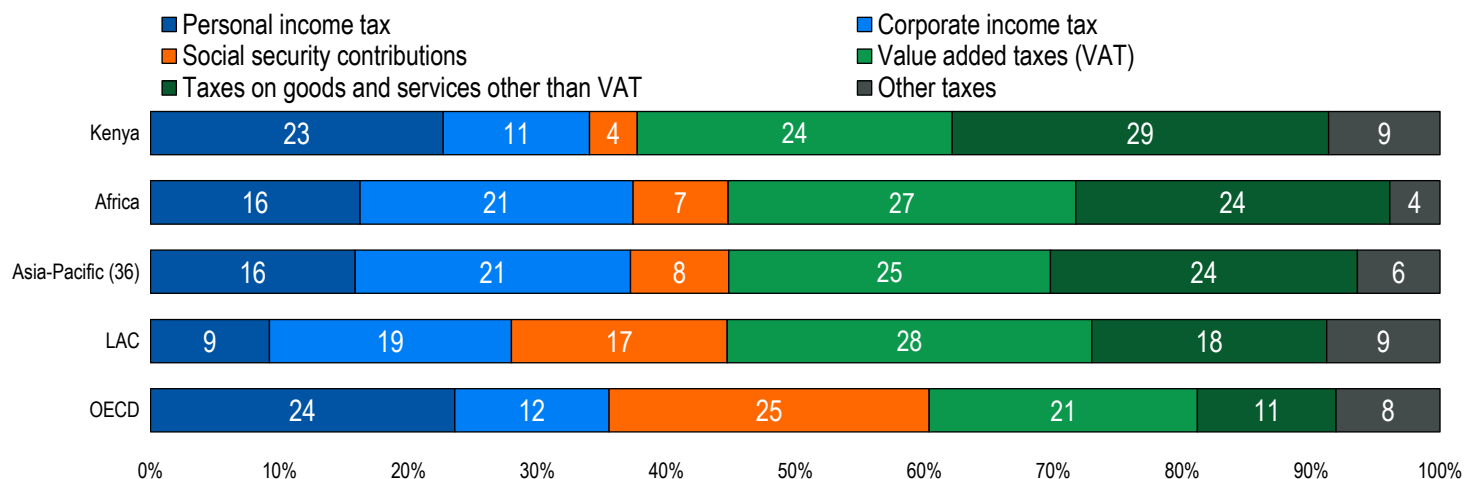
* The Africa average and the averages for Asia-Pacific (36 economies), LAC (26 countries) and the OECD (38 countries) are unweighted. For more information see <https://oe.cd/revenue-statistics-in-latin-america-caribbean-2024>, <https://oe.cd/revenue-statistics-in-asia-pacific-2024> and <https://oe.cd/revenue-statistics-2024>

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>.



Tax revenues: structure

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Kenya in 2022 was contributed by taxes on goods and services other than VAT (29%). The second-highest share of tax revenues in 2022 was derived from value added taxes (VAT) (24%).



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

Non-tax revenues

In 2022, Kenya's non-tax revenues amounted to 2.0% of GDP. This was lower than the average non-tax revenues for the 36 African countries (6.2% of GDP). Miscellaneous and unidentified revenue represented the largest share of non-tax revenues in Kenya in 2022, amounting to 0.6% of GDP and 32.0% of non-tax revenues.

Total non-tax revenues
% of GDP, 2022

