

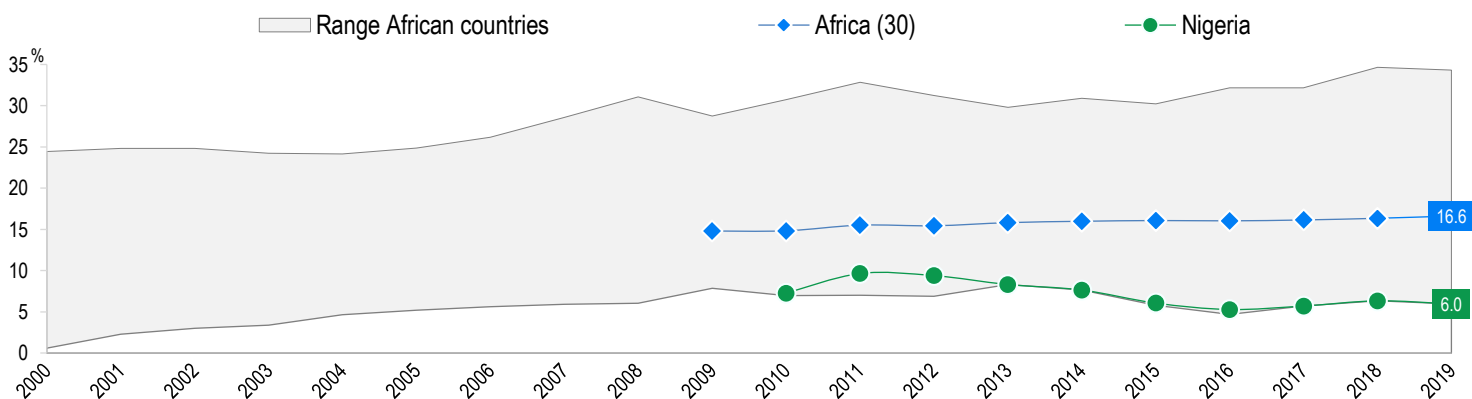


## Revenue Statistics in Africa 2021 – Nigeria

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

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

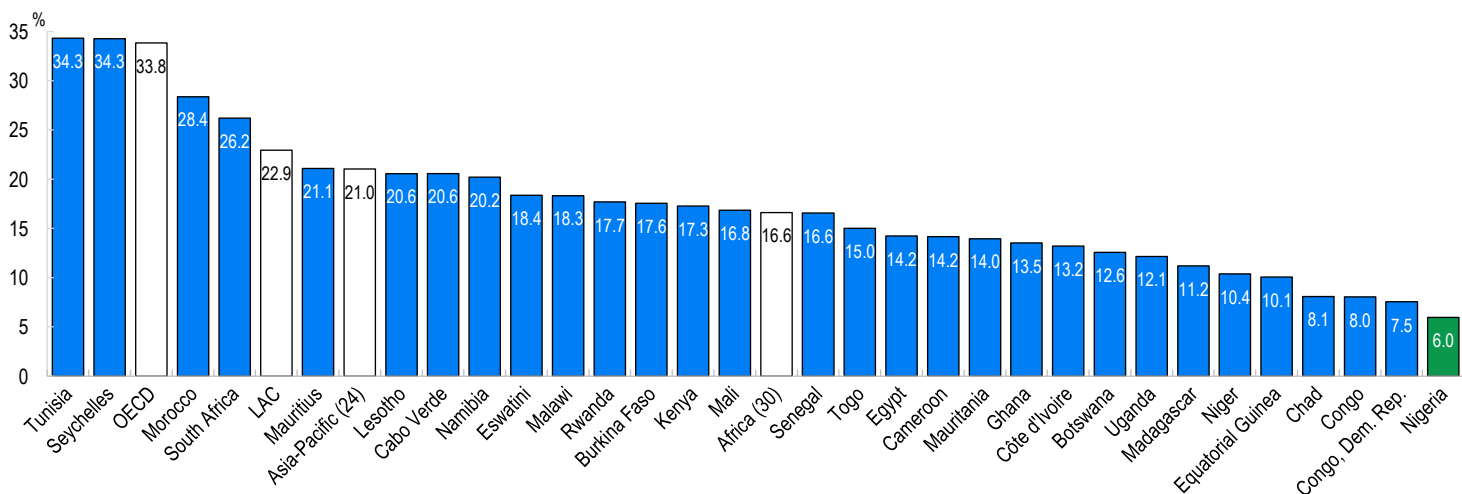
The tax-to-GDP ratio in Nigeria decreased by 0.3 percentage points from 6.3% in 2018 to 6.0% in 2019. In comparison, the average\* for the 30 African countries increased by 0.3 percentage points over the same period, and was 16.6% in 2019. Since 2010, the average for the 30 African countries has increased by 1.8 percentage points, from 14.8% in 2010 to 16.6% in 2019. Over the same period, the tax-to-GDP ratio in Nigeria has decreased by 1.3 percentage points, from 7.3% to 6.0%. The highest tax-to-GDP ratio in Nigeria was 9.6% in 2011, with the lowest being 5.3% in 2016.



\*The Africa (30) average is not available before 2009 due to missing data in some countries. In 2009, it is calculated based on estimated tax-to-GDP ratios for Chad and Nigeria in that year, as data were not available prior to 2010 in these countries.

#### Tax-to-GDP ratio, 2019

Nigeria's tax-to-GDP ratio in 2019 (6.0%) was lower than the average of the 30 African countries in Revenue Statistics in Africa 2021 (16.6%) by 10.7 percentage points.



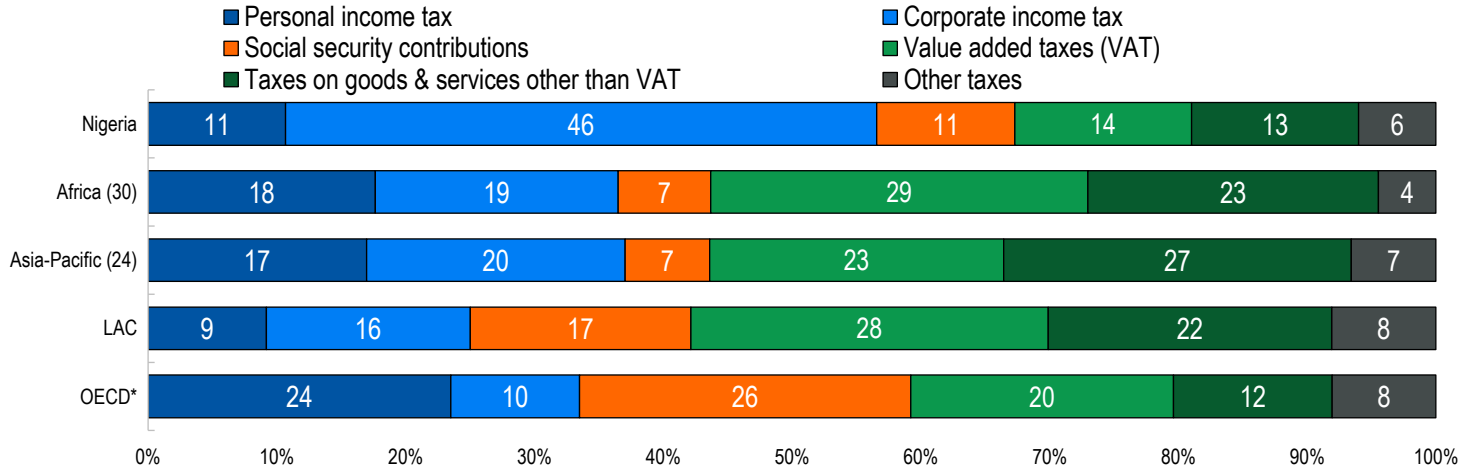
In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that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

The Latin America and the Caribbean (LAC) and the Asia-Pacific (24) averages refer to the respective 2021 regional publication. For more information see [oe.cd/revenue-statistics-in-asia-and-pacific](http://oe.cd/revenue-statistics-in-asia-and-pacific) and [oe.cd/revenue-statistics-in-latin-america-and-the-caribbean](http://oe.cd/revenue-statistics-in-latin-america-and-the-caribbean).



## Tax revenues: structure

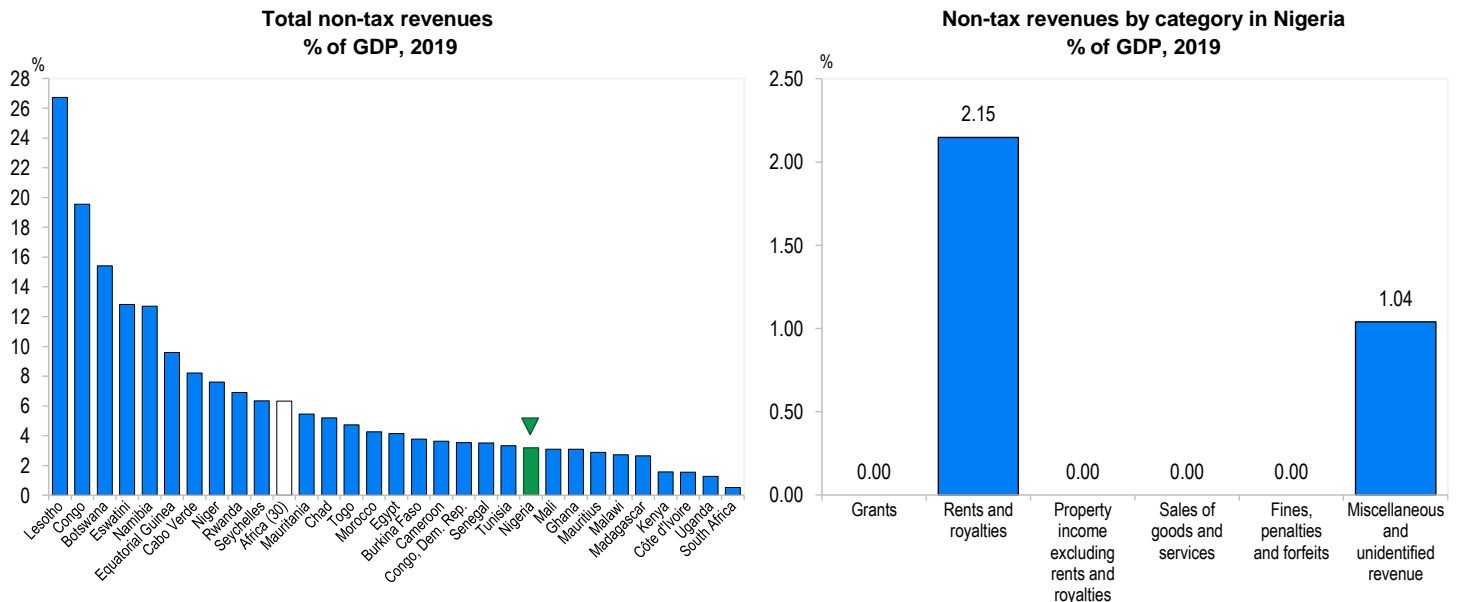
Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Nigeria in 2019 was contributed by corporate income tax (46%). The second-highest share of tax revenues in 2019 was derived from value added taxes (VAT) (14%).



\*The data for the OECD are for 2018 as the data for 2019 are not available.

## Non-tax revenues

In 2019, Nigeria's non-tax revenues amounted to 3.2% of GDP. This was lower than the average non-tax revenues for the 30 African countries (6.3% of GDP). Rents and royalties represented the largest share of non-tax revenues in Nigeria in 2019, amounting to 2.1% of GDP and 67.4% of non-tax revenues.



The data for Senegal are for 2018 as the data for 2019 are incomplete.

Source: [Revenue Statistics in Africa 2021](#)

