REVENUE STATISTICS in Africa 2025

AFRICAN TAX ADMINISTRATION FORUM
FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE

African Union

OECD

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Revenue Statistics in Africa **2025**

Revenue Statistics in Africa is an annual publication providing detailed, complete and reliable statistics on public revenues for tax policy development. It includes harmonised and internationally comparable data that can be accessed online for free.

The publication has been jointly produced by the Organisation for Economic Co-operation and Development (OECD) Centre for Tax Policy and Administration, the OECD Development Centre, the African Union Commission (AUC) and the African Tax Administration Forum (ATAF), with the technical support of the African Development Bank (AfDB) and the Cercle de réflexion et d'échange des dirigeants des administrations fiscales (CREDAF). It has also received financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom. It is a key contribution to the pan-African goal of improving domestic resource mobilisation, which is set out in the African Union's Agenda 2063, the regional economic communities' strategic priorities, the Sustainable Development Goals (SDGs) and the Sevilla Commitment.

Revenue Statistics in Africa 2025 provides data on 38 countries: Botswana, Burkina Faso, Cabo Verde, Cameroon, Chad, the Republic of the Congo, the Democratic Republic of the Congo, Côte d'Ivoire, Equatorial Guinea, Egypt, Eswatini, Gabon, The Gambia, Ghana, Guinea, Lesotho, Liberia, Kenya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Senegal, the Seychelles, Sierra Leone, Somalia, South Africa, Togo, Tunisia, Uganda and Zambia. It includes a special feature on commonalities and specificities across African revenue classifications.

Definitions and classifications

Revenue Statistics in Africa follows the OECD tax classification where taxes are defined as compulsory, unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government are not normally in proportion to their payments. Compulsory social security contributions paid to general government are classified as taxes.

Taxes are classified according to their base. The six main categories are: taxes on income and profits; social security contributions; payroll and workforce taxes; property taxes; taxes on goods and services, and other taxes.

Non-tax revenues are all other revenues received by general government, not classified as taxes. They include: grants (foreign aid); property income (rents and royalties, interest and dividends and other property income); sales of goods and services (including administrative fees); fines, penalties and forfeits; and miscellaneous and unidentified revenue.

Further information on definitions and classifications is available in the Interpretative Guide: **https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/global-tax-revenues/oecd-classification-taxes-interpretative-guide.pdf**.

The publication is available at **https://www.oecd.org/en/publications/revenue-statistics-in-africa-2025_8d3bf3af-en.html**.

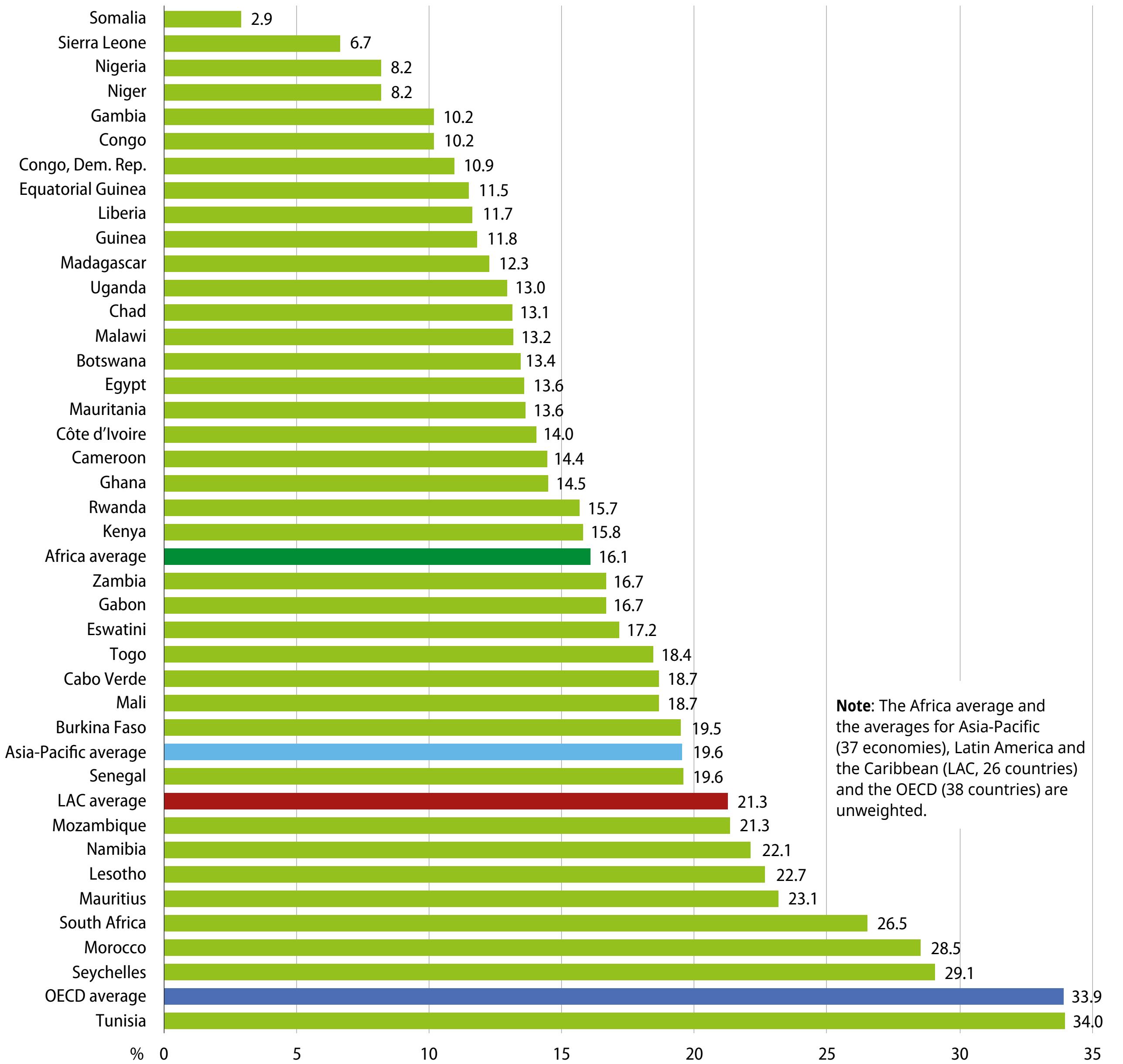
Key results

Achieving the SDGs and implementing the African Union's Agenda 2063 and the Sevilla Commitment requires mobilising additional finance, in particular domestic resources, to fund public goods and services. This report presents internationally comparable indicators on tax and non-tax revenues that can be used to track progress on domestic resource mobilisation and to inform tax policy reform across African countries.

TAX-TO-GDP RATIOS IN 2023 AND CHANGES SINCE 2022

The Africa average tax-to-GDP ratio rose for the third consecutive year in 2023 to reach 16.1%, an increase of 0.5 percentage points (p.p.) from the level of the previous year. This increase was driven by higher revenues from corporate income tax (CIT). Tax-to-GDP ratios varied widely across African countries in 2023, from 2.9% in Somalia to 34.0% in Tunisia; the level was below 15% in 20 of the 38 countries.

FIGURE 1. **TAX-TO-GDP RATIOS (total tax revenue as % of GDP), 2023**



Source: OECD/AUC/ATAF (2025), *Revenue Statistics in Africa 2025*, https://www.oecd.org/en/publications/revenue-statistics-in-africa-2025_8d3bf3af-en.html.

Africa faced a challenging macroeconomic context in 2023 characterised by a slowdown in economic growth, high inflation, declines in global oil, gas and minerals prices, and higher debt service costs. Against this backdrop, tax revenues as a percentage of GDP increased in 24 countries, decreased in 13 and were unchanged in one between 2022 and 2023. However, the average tax-to-GDP ratio (total tax revenues including social security contributions as a percentage of GDP) for the 38 countries in this publication remained below the average levels in Asia and the Pacific (19.6%), Latin America and the Caribbean (LAC, 21.3%), and OECD countries (33.9%).

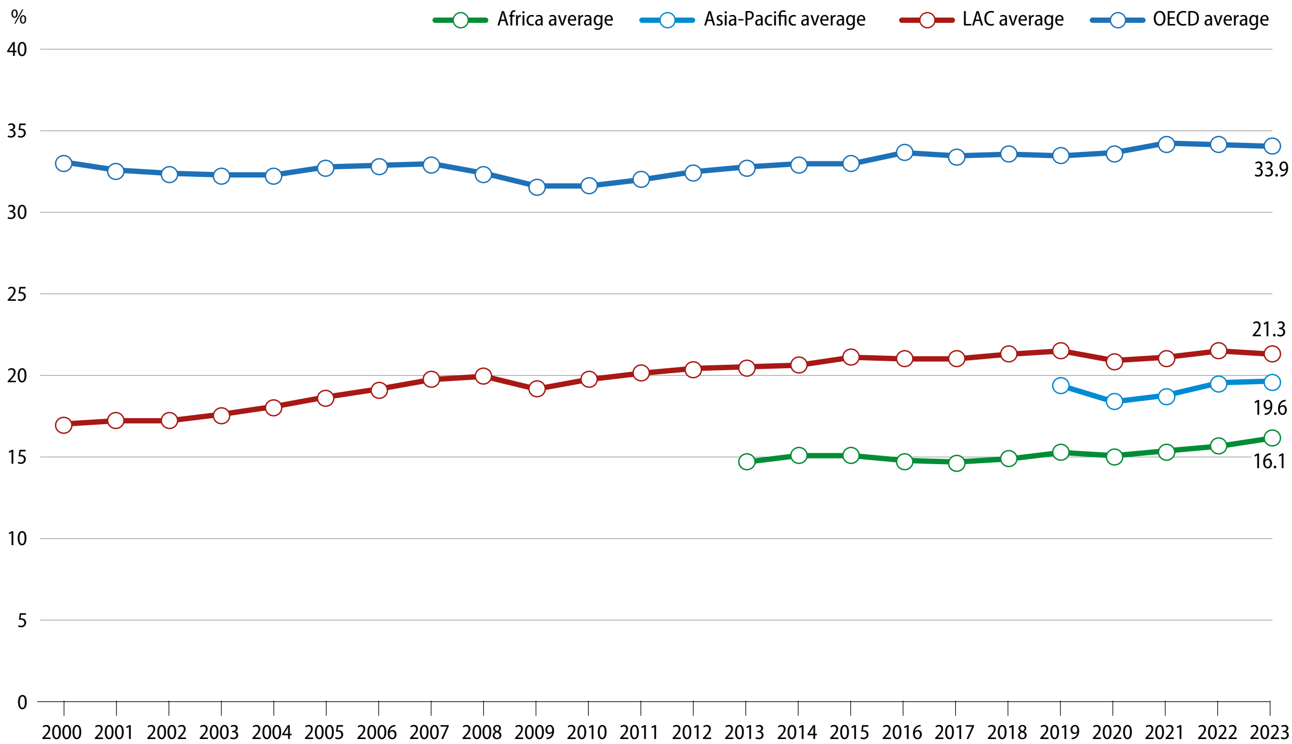
Chad, Gabon and Equatorial Guinea recorded the largest increases in their tax-to-GDP ratio (of 3.4 p.p., 4.9 p.p. and 4.5 p.p. respectively) in 2023, driven by increases in CIT revenues resulting from high profits from the extractive sector. In both Gabon and Equatorial Guinea, nominal tax revenues increased while nominal GDP declined over the period. By contrast, the largest decline in the tax-to-GDP ratio occurred in the Democratic Republic of the Congo and was due to a fall in CIT revenues, which had peaked at 5.6% of GDP in 2022.

Higher CIT revenues drove the average increase in tax revenues for the second consecutive year across the 38 countries, rising by 0.3 p.p. in 2023. Revenues from taxes on goods and services rose by 0.1% of GDP on average in 2023, driven by an increase in revenues from value added taxes (VAT) of the same magnitude.

TAX LEVELS SINCE 2013

Tax-to-GDP ratios have risen in many African countries over the last ten years, reflecting ongoing efforts to enhance fiscal systems. Between 2013 and 2023, the Africa average tax-to-GDP ratio rose by 1.4 p.p. while the averages for the LAC region and OECD countries increased by 0.8 p.p. and 1.3 p.p., respectively. Tax-to-GDP ratios rose in 29 of the 38 African countries between 2013 and 2023 and declined in nine.

FIGURE 2. **TAX-TO-GDP RATIOS, 2000-23**



Source: OECD/AUC/ATAF (2025), *Revenue Statistics in Africa 2025*, https://www.oecd.org/en/publications/revenue-statistics-in-africa-2025_8d3bf3af-en.html.

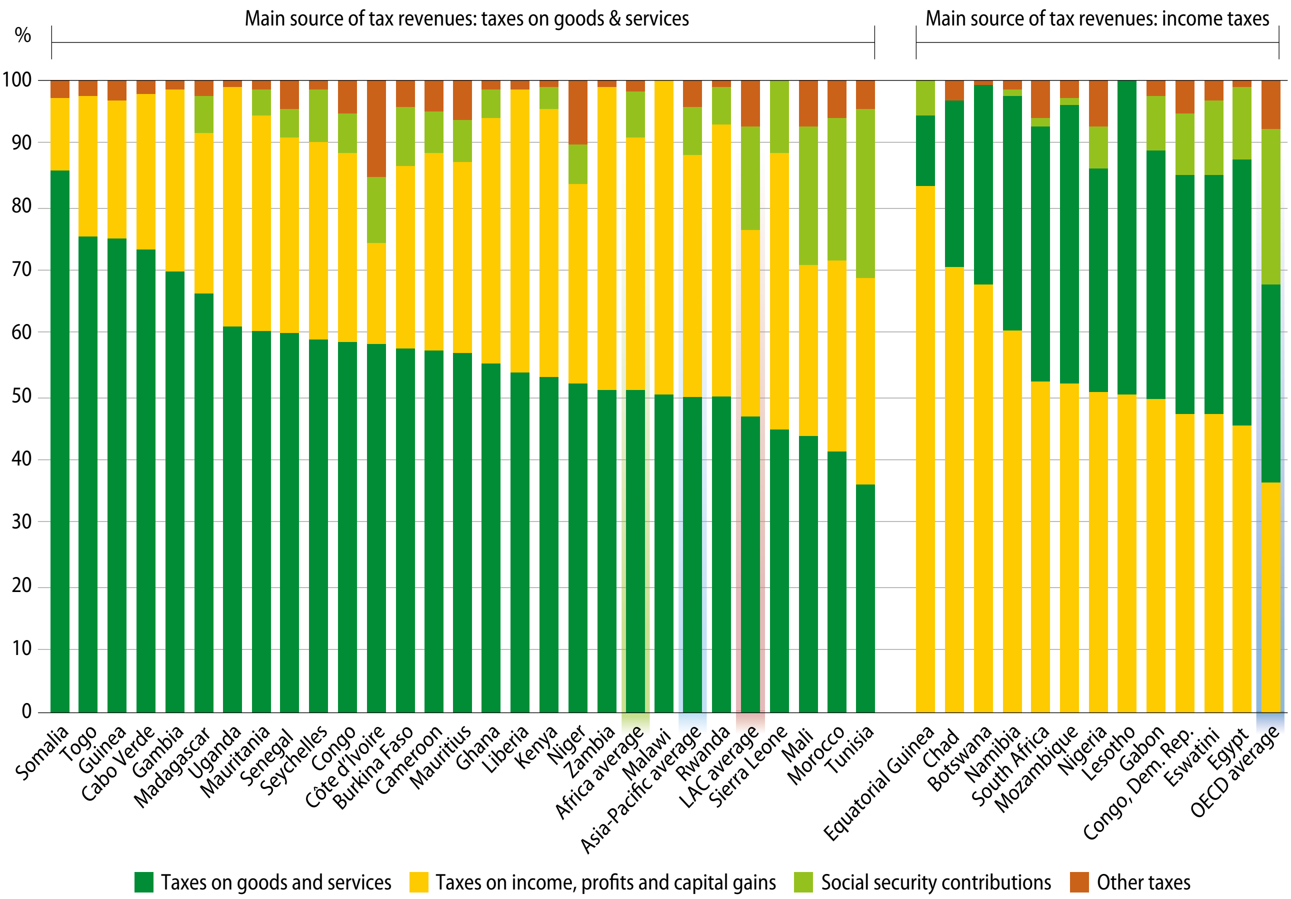
Special feature: Commonalities and specificities across revenue classifications in Africa

The special feature of this year's edition examines commonalities and specificities across revenue classifications in African countries included in this report and analyses how these classifications compare to the OECD classification on which *Revenue Statistics in Africa* is based. It finds that the granularity of revenue data varies significantly across African countries and over time. Several revenue categories, including within income taxes and taxes on goods and services, are common to most African countries. However, some distinctions within revenue categories are common in Africa but do not exist in the OECD classification while some divisions found in the OECD classification tend not to be included in African revenue categories. Extractive-related revenues are not systematically identified in national reporting and information gaps remain (mainly in CIT, PIT and VAT). These findings provide an initial framework for the development of an African revenue classification, an objective aligned with the African Union Institute for Statistics' broader strategy to harmonise statistics across the continent.

TAX STRUCTURES

Revenues from all the main tax categories increased as a percentage of GDP by approximately the same amount between 2013 and 2023. Both income tax revenues and revenues from taxes on goods and services increased by 0.6 p.p. Taxes on goods and services remained the main source of tax revenues in Africa, accounting for an average of 51.2% of total tax revenues in 2023, with VAT accounting for 26.6% of total taxation. Meanwhile, taxes on income and profits accounted for 40% of total tax revenues on average in 2023: 16.5% from personal income tax (PIT) and 21.4% from CIT.

FIGURE 3. **TAX STRUCTURES (% of total tax revenue), 2023**



Source: OECD/AUC/ATAF (2025), *Revenue Statistics in Africa 2025*, https://www.oecd.org/en/publications/revenue-statistics-in-africa-2025_8d3bf3af-en.html.

NON-TAX REVENUES

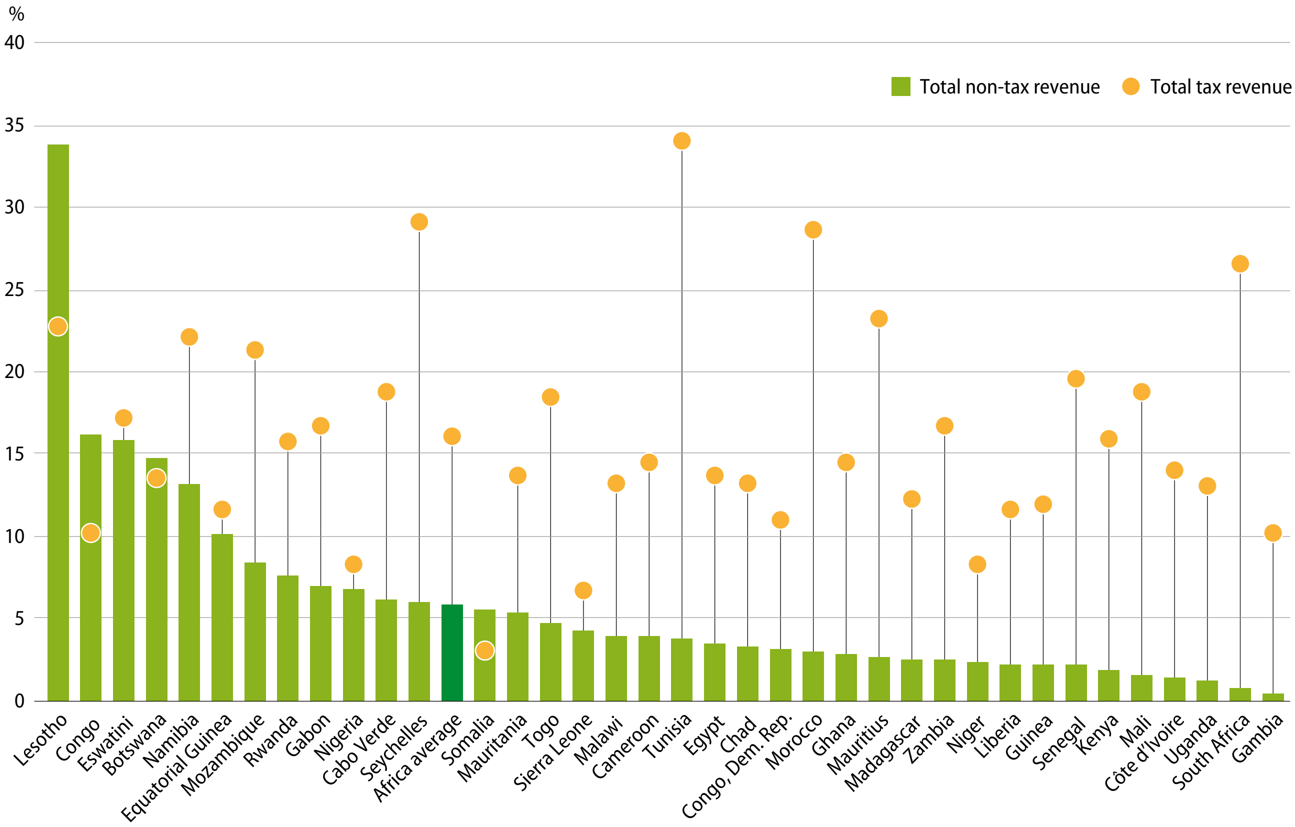
Non-tax revenues in Africa in 2023 amounted to 5.9% of GDP on average among the 37 reporting countries, ranging from 0.5% of GDP in The Gambia to 33.8% of GDP in Lesotho. They exceeded 10% of GDP in six countries, four of which (Botswana, Eswatini, Lesotho and Namibia) received most of their non-tax revenues from the Southern African Customs Union (SACU) Common Revenue Pool. Non-tax revenues were higher than tax revenues in Botswana, the Republic of Congo, Lesotho and Somalia. The average sum of total tax and non-tax revenues for African countries was 21.9% of GDP in 2023 and ranged from 8.4% of GDP in Somalia to 56.5% of GDP in Lesotho.

Average non-tax revenues in Africa were unchanged as a share of GDP in 2023 relative to the previous year. An increase of 0.6 p.p. in miscellaneous non-tax revenues (mostly in SACU revenues) was offset by a decline in property income (mainly rents and royalties) amid declining commodity prices: average property income fell by 0.6 p.p. to 2.4% of GDP in 2023. Grants declined by 0.1 p.p. in 2023. The largest decreases in non-tax revenues as a share of GDP occurred in the Republic of the Congo and Equatorial Guinea (7.5 p.p. and 9.6 p.p. respectively).

Sources of non-tax revenues varied by country in 2023. Most non-tax revenues came from grants for eight countries whereas they came from rents and royalties for seven countries. The remaining 18 countries, excluding the four net recipient SACU countries, relied more on other sources of non-tax revenues, such as interest and dividends and sales of goods and services.

Average non-tax revenues decreased by 1.2 p.p. of GDP between 2013 and 2023 (mostly due to declines of 0.7 p.p. in grant revenues and of 0.5 p.p. in property income) but have remained stable as a share of GDP since 2017. The decline in non-tax revenues between 2013 and 2023 offset 85% of the increase in tax revenues over the same period, underscoring the financing challenges African countries continue to face.

FIGURE 4. **TOTAL TAX AND NON-TAX REVENUE AS A PERCENTAGE OF GDP, 2023**



Source: OECD/AUC/ATAF (2025), *Revenue Statistics in Africa 2025*, https://www.oecd.org/en/publications/revenue-statistics-in-africa-2025_8d3bf3af-en.html.

Towards harmonised regional statistics

- ***Revenue Statistics in Africa*** provides tools that have been developed by tax policy makers and adapted for tax policy analysis, such as:
  - An annual publication, available in hard copy and online, that allows for cross country comparison.
  - A highly-detailed dataset freely accessible online.
  - Individual country notes and online training modules.
- **Participation is free of charge:** there is no payment required, and participation involves approximately 1-2 weeks of work a year for national officials. Most data compilation tasks are carried out by the OECD.
- **Comparability and trustworthiness:** a common method for collecting, analysing, aggregating and presenting data across 139 economies around the world, with data validated by national authorities. These data are accessible through the *Global Revenue Statistics Database*.
- **Continuous dialogue:** bilateral exchanges and seminars on tax policy and statistics with experts in African countries to share experiences and best practices.

Partners

The OECD is an intergovernmental organisation that has helped develop global standards, international conventions, agreements and recommendations since 1961 to promote better policies in areas such as governance and the fight against bribery and corruption and, to support corporate responsibility, development assistance, global investment and international taxation.

ATAF is an international organisation founded in 2008. Currently representing 44 member countries, it provides a platform for co-operation among African tax authorities.

The African Union is a continental organisation representing 55 African States. Founded in 2002, it is made up of both political and administrative bodies to promote unity and solidarity among African States and to co-ordinate and intensify co-operation for development.

OECD/AUC/ATAF (2025), *Revenue Statistics in Africa 2025*, OECD Publishing, Paris, https://doi.org/10.1787/8d3bf3af-en

CONTACTS

For more information on the publication, or to participate in future editions, please see **https://www.oecd.org/en/publications/revenue-statistics-in-africa-2025_8d3bf3af-en.html** or contact **RevenueStatistics@oecd.org**

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OECD: **www.oecd.org/tax/** or **www.oecd.org/dev**
ATAF: **www.ataftax.org/**
AUC: **https://au.int/en** or **https://statafric.au.int/en**

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A GLOBAL PROJECT

Revenue Statistics in Africa **is part of a global series that includes four annual publications for different regions and the** ***Global Revenue Statistics Database*****.**

Launched in 2018, the *Global Revenue Statistics Database* draws on the publications to provide detailed, comparable tax revenue data for 139 economies from all regions of the world.

http://oe.cd/globalrevstats

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