The tax-to-GDP ratio in Equatorial Guinea increased by 3.6 percentage points from 6.5% in 2018 to 10.1% 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 Equatorial Guinea has increased by 2.5 percentage points, from 7.6% to 10.1%. The highest tax-to-GDP ratio in Equatorial Guinea was 12.8% in 2009, with the lowest being 6.5% in 2018.

*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.

Equatorial Guinea’s tax-to-GDP ratio in 2019 (10.1%) was lower than the average of the 30 African countries in Revenue Statistics in Africa 2021 (16.6%) by 6.5 percentage points.
**Tax revenues: structure**

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Equatorial Guinea in 2019 was contributed by corporate income tax (67%). The second-highest share of tax revenues in 2019 was derived from personal income tax (9%).

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

**Non-tax revenues**

In 2019, Equatorial Guinea's non-tax revenues amounted to 9.6% 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 Equatorial Guinea in 2019, amounting to 5.8% of GDP and 60.4% of non-tax revenues.

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

Source: Revenue Statistics in Africa 2021

For more information see: oe.cd/revenue-statistics-in-africa