Revenue Statistics in Africa 2021 — Eswatini

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Eswatini increased by 1.0 percentage points from 17.4% in 2018 to 18.4% 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 Eswatini has increased by 4.5 percentage points, from 13.9% to 18.4%. The highest tax-to-GDP ratio in Eswatini was 18.4% in 2019, with the lowest being 10.5% in 2001.

Tax-to-GDP ratio, 2019

Eswatini’s tax-to-GDP ratio in 2019 (18.4%) was higher than the average of the 30 African countries in Revenue Statistics in Africa 2021 (16.6%) by 1.8 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 and oe.cd/revenue-statistics-in-latin-america-and-the-caribbean.
The data for Senegal are for 2018 as the data for 2019 are incomplete.

Source: Revenue Statistics in Africa 2021

In 2019, Eswatini’s non-tax revenues amounted to 12.8% of GDP. This was lower than the average non-tax revenues for the 30 African countries (6.3% of GDP). Miscellaneous and unidentified revenue¹ represented the largest share of non-tax revenues in Eswatini in 2019, amounting to 9.8% of GDP and 76.3% of non-tax revenues.

¹The data for the OECD are for 2018 as the data for 2019 are not available.

The majority of the ‘Miscellaneous and unidentified revenue’ category comes from the Southern African Customs Union (SACU) revenue-sharing agreement.

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