Tax-to-GDP ratio over time

The tax-to-GDP ratio in Ghana decreased by 0.6 percentage points from 14.1% in 2018 to 13.5% 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 Ghana has increased by 2.6 percentage points, from 10.9% to 13.5%. The highest tax-to-GDP ratio in Ghana was 14.1% in 2018, with the lowest being 7.8% in 2000.

Tax-to-GDP ratio, 2019

Ghana's tax-to-GDP ratio in 2019 (13.5%) was lower than the average of the 30 African countries in Revenue Statistics in Africa 2021 (16.6%) by 3.1 percentage points.

*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.

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.
Tax revenues: structure

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Ghana in 2019 was contributed by value added taxes (VAT) (26%). The second-highest share of tax revenues in 2019 was derived from taxes on goods & services other than VAT (26%).

Non-tax revenues

In 2019, Ghana’s non-tax revenues amounted to 3.1% of GDP. This was lower than the average non-tax revenues for the 30 African countries (6.3% of GDP). Sales of goods and services represented the largest share of non-tax revenues in Ghana in 2019, amounting to 1.3% of GDP and 42.4% of non-tax revenues.

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

Source: Revenue Statistics in Africa 2021