Revenue Statistics in Africa 2021 — Lesotho

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Lesotho¹ decreased by 1.3 percentage points from 21.9% in 2018 to 20.6% 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 Lesotho has increased by 3.3 percentage points, from 17.3% to 20.6%. The highest tax-to-GDP ratio in Lesotho was 21.9% in 2018, with the lowest being 14.4% in 2006.

*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

Lesotho's¹ tax-to-GDP ratio in 2019 (20.6%) was higher than the average of the 30 African countries in Revenue Statistics in Africa 2021 (16.6%) by 4.0 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. 


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.

¹ Social security contributions for Lesotho are deemed to be null as they do not meet the criteria to be classified as social security contributions set out in the OECD Interpretative Guide
Tax revenues: structure

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Lesotho¹ in 2019 was contributed by personal income tax (45%). The second-highest share of tax revenues in 2019 was derived from value added taxes (VAT) (42%).

Non-tax revenues

In 2019, Lesotho's non-tax revenues amounted to 26.7% of GDP. This was higher 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 Lesotho in 2019, amounting to 18.4% of GDP and 68.9% of non-tax revenues.

1 Social security contributions for Lesotho are deemed to be null as they do not meet the criteria to be classified as social security contributions set out in the OECD Interpretative Guide

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

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