Revenue Statistics in Africa 2021 — Nigeria

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Nigeria decreased by 0.3 percentage points from 6.3% in 2018 to 6.0% 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 Nigeria has decreased by 1.3 percentage points, from 7.3% to 6.0%. The highest tax-to-GDP ratio in Nigeria was 9.6% in 2011, with the lowest being 5.3% in 2016.

*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

Nigeria’s tax-to-GDP ratio in 2019 (6.0%) was lower than the average of the 30 African countries in Revenue Statistics in Africa 2021 (16.6%) by 10.7 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 Nigeria in 2019 was contributed by corporate income tax (46%). The second-highest share of tax revenues in 2019 was derived from value added taxes (VAT) (14%).

![Graph showing tax structure](image)

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

**Non-tax revenues**

In 2019, Nigeria's non-tax revenues amounted to 3.2% 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 Nigeria in 2019, amounting to 2.1% of GDP and 67.4% of non-tax revenues.

![Bar chart showing non-tax revenues by category](image)

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

Source: Revenue Statistics in Africa 2021