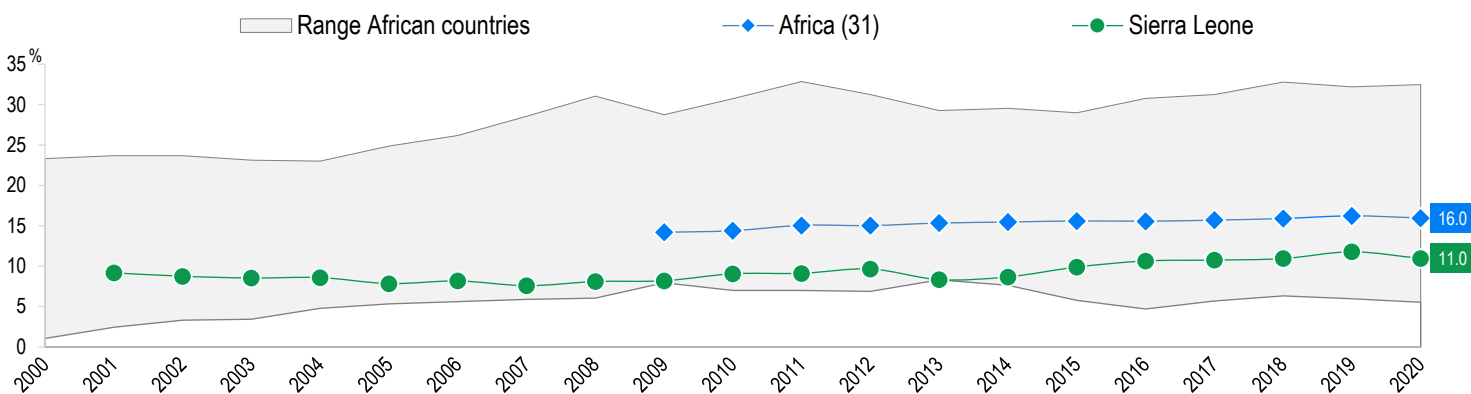


Revenue Statistics in Africa 2022 – Sierra Leone

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

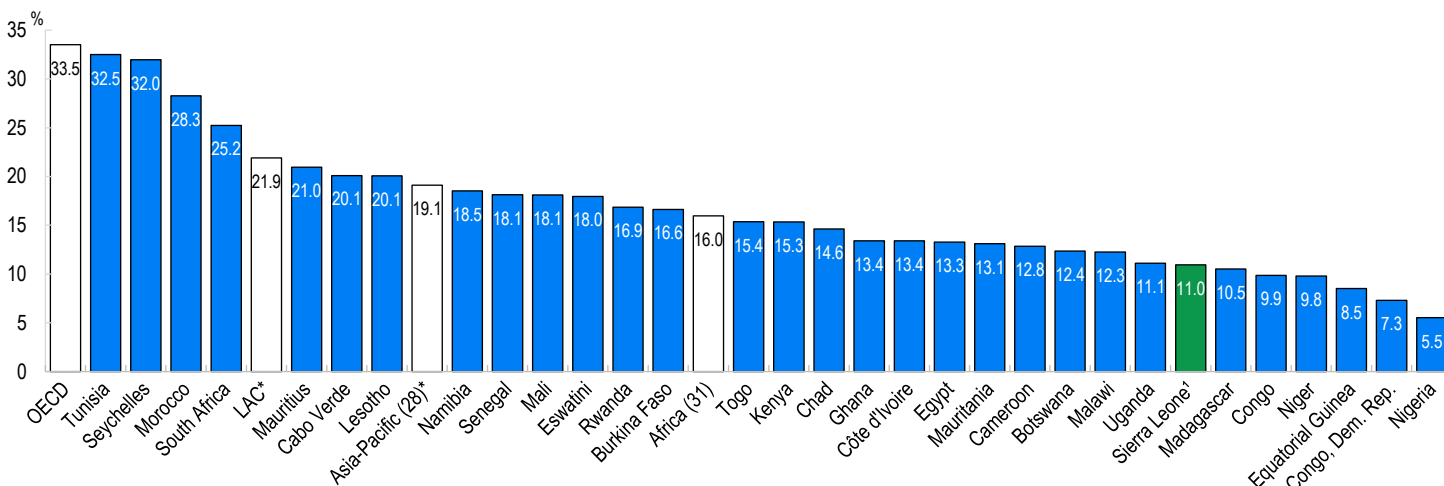
The tax-to-GDP ratio in Sierra Leone¹ decreased by 0.8 percentage points from 11.8% in 2019 to 11.0% in 2020. In comparison, the average* for the 31 African countries within the publication 2022 has decreased by 0.2 percentage points over the same period, and was 16.0% in 2020. Since 2010, the average for the 31 African countries has increased by 1.6 percentage points, from 14.4% in 2010 to 16.0% in 2020. Over the same period, the tax-to-GDP ratio in Sierra Leone has increased by 1.9 percentage points, from 9.1% in 2010 to 11.0%. The highest tax-to-GDP ratio in Sierra Leone was 11.8% in 2019, with the lowest being 7.6% in 2007.



* The Africa (31) 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, 2020

Sierra Leone's¹ tax-to-GDP ratio in 2020 (11.0%) was lower than the average of the 31 African countries in Revenue Statistics in Africa 2022 (16.0%) by 5.0 percentage points.



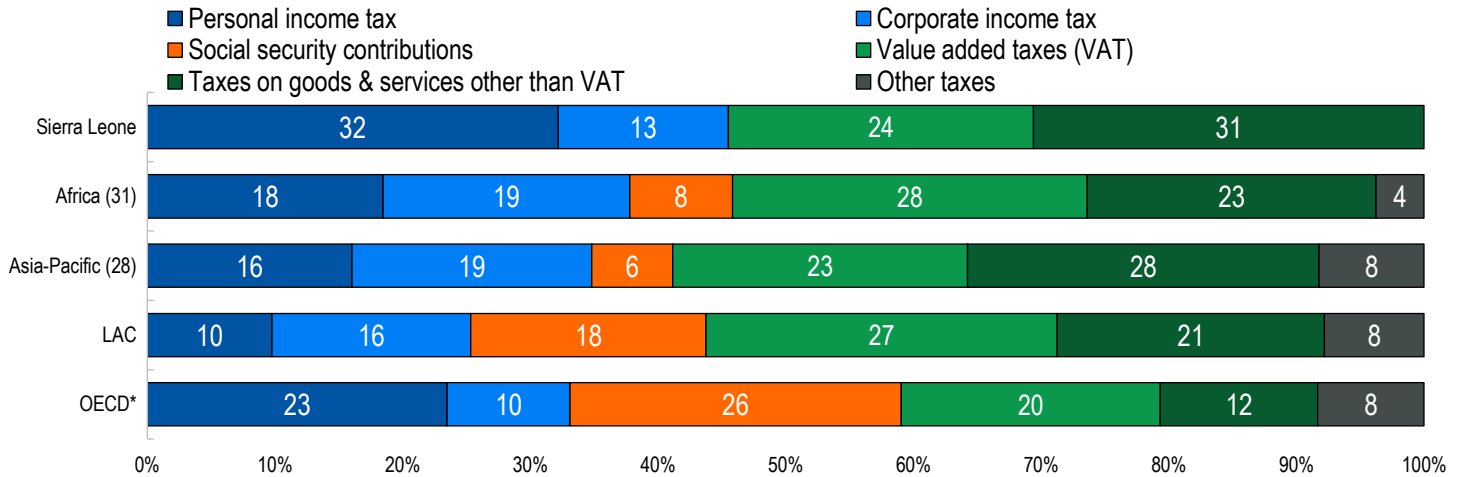
¹ Data on social security contributions are not available for Sierra Leone.

* The Latin America and the Caribbean (LAC) and the Asia-Pacific (28) averages refer to the respective 2022 regional publication. For more information see oe.cd/revstatslac and oe.cd/revstatsap.

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>

Tax revenues: structure

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Sierra Leone in 2020 was contributed by personal income tax (32%). The second-highest share of tax revenues in 2020 was derived from taxes on goods & services other than VAT (31%).

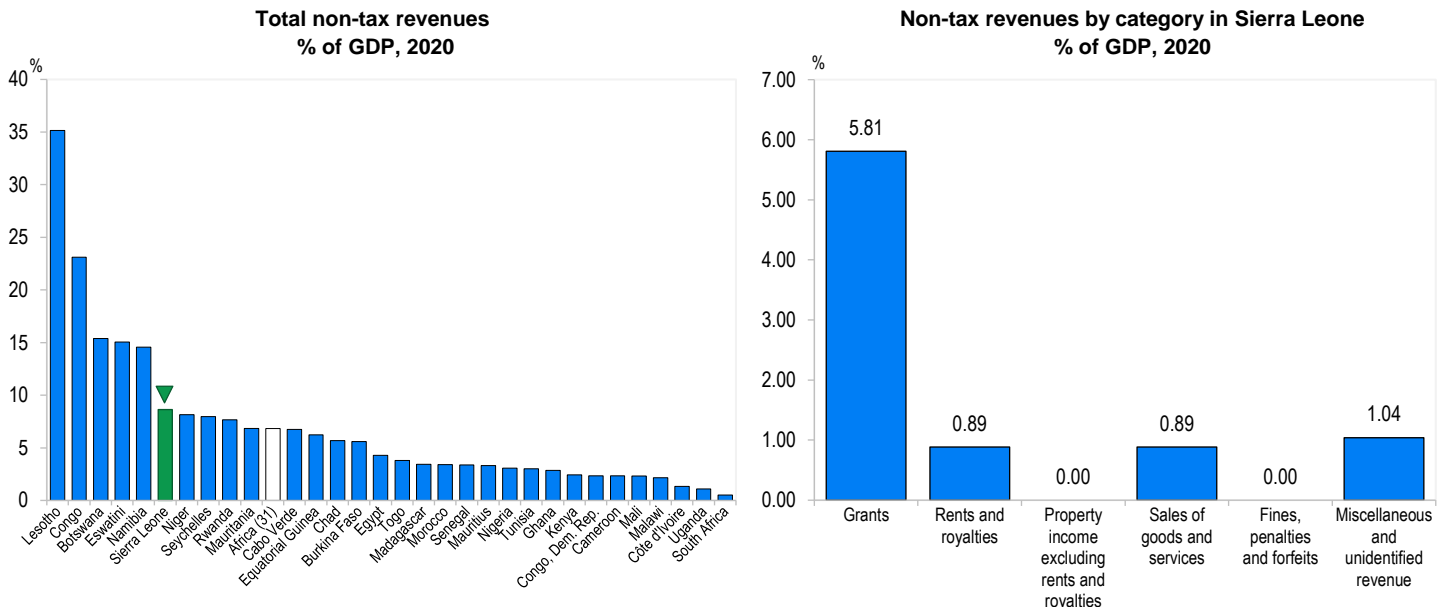


¹ Data on social security contributions are not available for Sierra Leone.

* The data for the OECD are for 2019 as the data for 2020 are not available.

Non-tax revenues

In 2020, Sierra Leone non-tax revenues amounted to 8.6% of GDP. This was lower than the average non-tax revenues for the 31 African countries (6.8% of GDP). Grants represented the largest share of non-tax revenues in Sierra Leone in 2020, amounting to 5.8% of GDP and 67.4% of non-tax revenues.



Source: Revenue Statistics in Africa 2022



Revenue Statistics in Africa is a collaboration between ATAF, AUC and the OECD, with the financial support of the EU. It contributes to the implementation of the second phase of the Pan-African Statistics Programme, a joint AU-EU initiative. For more information see: [oe.cd/revstatsafrica](https://www.oecd.org/revstatsafrica).