

# Revenue Statistics in Africa 2025

Commonalities and Specificities across African Revenue  
Classifications

1990-2023





# **Revenue Statistics in Africa 2025**

COMMONALITIES AND SPECIFICITIES ACROSS  
AFRICAN REVENUE CLASSIFICATIONS

**1990-2023**

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# Foreword

*Revenue Statistics in Africa 2025* is a joint publication by the OECD Centre for Tax Policy and Administration, the OECD Development Centre, the African Union Commission and the African Tax Administration Forum, with technical support from the African Development Bank and the Cercle de réflexion et d'échange des dirigeants des administrations fiscales and with financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom.

The report presents detailed, internationally comparable data on tax and non-tax revenues for 38 African countries. Its approach is based on the well-established methodology of the *OECD Interpretative Guide*, which has become an essential reference for OECD members and many non-member countries, and which is contained in this report as Annex A. Comparisons are also made with the average for OECD economies and for the economies featured in *Revenue Statistics in Latin America and the Caribbean* and *Revenue Statistics in Asia and the Pacific*.

The term “taxes” in this publication 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. The OECD methodology classifies a tax according to its base: income, profits and capital gains (classified under heading 1000), payroll (heading 3000), property (heading 4000), goods and services (heading 5000), and other taxes (heading 6000). Compulsory social security contributions paid to general government are treated as taxes and classified under heading 2000. The concept and classification of taxes are set out in greater detail in Annex A.

The term “non-tax revenues” includes all general government revenues that do not meet the OECD definition of taxation. Non-tax revenues include grants (e.g. foreign aid), returns on government market investments, rents on the extraction of resources from public lands, sales of government-produced goods and services, and the collection of fines and forfeits. More details on these types of revenues are provided in Annex B.

Chapters 1 and 2 of this report provide an overview of the main trends in tax and non-tax revenues for the 38 participating countries between 2013 and 2023. Chapter 3 is a special feature on commonalities and specificities across revenue classifications in African countries, an analysis that can pave the way towards developing an African revenue classification. Chapter 4 reports the level of tax revenues by main tax category and how the respective tax structures of the 38 countries have evolved since 1990. Chapters 5 and 6 provide detailed information on tax and non-tax revenues on a country-by-country basis as well as a comparison of the non-tax revenue mix over time in the 38 countries.

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# Executive summary

The Africa average tax-to-GDP ratio rose for the third consecutive year in 2023 to reach 16.1%, an increase of 0.5 percentage points (p.p.) from the level of the previous year. This increase was driven by higher revenues from corporate income tax (CIT). Tax-to-GDP ratios varied widely across African countries in 2023, from 2.9% in Somalia to 34.0% in Tunisia; the level was below 15% in 20 of the 38 countries.

*Revenue Statistics in Africa 2025* presents internationally comparable indicators on tax and non-tax revenues up to 2023 for 38 African countries, including The Gambia and Liberia for the first time. The *Revenue Statistics in Africa* initiative is a unique tool for tracking progress in domestic resource mobilisation and for informing the design and analysis of tax policy across Africa. As such, it contributes to the United Nations' Sustainable Development Goals (SDGs), the Sevilla Commitment and the African Union's Agenda 2063. This edition of *Revenue Statistics in Africa* includes a special feature on commonalities and specificities across revenue classifications in African countries.

## Tax revenues

Despite significant heterogeneity across countries, Africa faced a challenging macroeconomic context in 2023 characterised by a slowdown in economic growth, high inflation, declines in global oil, gas and minerals prices, and higher debt service costs. Against this backdrop, tax revenues as a percentage of GDP increased in 24 countries, decreased in 13 and were unchanged in one between 2022 and 2023. However, the average tax-to-GDP ratio (total tax revenues including social security contributions as a percentage of GDP) for the 38 countries in this publication remained below the average levels in Asia and the Pacific (19.6%), Latin America and the Caribbean (LAC, 21.3%), and OECD countries (33.9%).

Chad, Gabon and Equatorial Guinea recorded the largest increases in their tax-to-GDP ratio (of 3.4 p.p., 4.9 p.p. and 4.5 p.p., respectively) in 2023, driven by increases in CIT revenues resulting from high profits from the extractive sector. In both Gabon and Equatorial Guinea, nominal tax revenues increased while nominal GDP declined over the period. By contrast, the largest decline in the tax-to-GDP ratio occurred in the Democratic Republic of the Congo and was due to a fall in CIT revenues, which had peaked at 5.6% of GDP in 2022.

Higher CIT revenues drove the average increase in tax revenues for the second consecutive year across the 38 countries, rising by 0.3 p.p. in 2023. Revenues from taxes on goods and services rose by 0.1% of GDP on average over the period, driven by an increase in revenues from value added taxes (VAT) of the same magnitude.

Tax-to-GDP ratios have risen in many African countries over the last ten years, reflecting ongoing efforts to enhance fiscal systems. Between 2013 and 2023, the Africa average tax-to-GDP ratio rose by 1.4 p.p. while the averages for the LAC region and OECD countries increased by 0.8 p.p. and 1.3 p.p., respectively. Tax-to-GDP ratios rose in 29 of the 38 African countries between 2013 and 2023 and declined in nine.

Revenues from all the main tax categories increased as a percentage of GDP by approximately the same amount between 2013 and 2023. Both income tax revenues and revenues from taxes on goods and



services increased by 0.6 p.p. Taxes on goods and services remained the main source of tax revenues in Africa, accounting for an average of 51.2% of total tax revenues in 2023, with VAT accounting for 26.6% of total taxation. Meanwhile, taxes on income and profits accounted for 40% of total tax revenues on average in 2023: 16.5% from personal income tax (PIT) and 21.4% from CIT.

## Non-tax revenues

Non-tax revenues in Africa in 2023 amounted to 5.9% of GDP on average among the 37 reporting countries, ranging from 0.5% of GDP in The Gambia to 33.8% of GDP in Lesotho. They exceeded 10% of GDP in six countries, four of which (Botswana, Eswatini, Lesotho and Namibia) received most of their non-tax revenues from the Southern African Customs Union (SACU) Common Revenue Pool. Non-tax revenues were higher than tax revenues in Botswana, the Republic of the Congo, Lesotho and Somalia. The average sum of total tax and non-tax revenues for African countries was 21.9% of GDP in 2023 and ranged from 8.4% of GDP in Somalia to 56.5% of GDP in Lesotho.

Average non-tax revenues in Africa were unchanged as a share of GDP in 2023 relative to the previous year. An increase of 0.6 p.p. in miscellaneous non-tax revenues (mostly in SACU revenues) was offset by a decline in property income (mainly rents and royalties) amid declining commodity prices: average property income fell by 0.6 p.p. to 2.4% of GDP in 2023. Grants declined by 0.1 p.p. in 2023. The largest decreases in non-tax revenues as a share of GDP occurred in the Republic of the Congo and Equatorial Guinea (7.5 p.p. and 9.6 p.p., respectively).

Sources of non-tax revenues varied by country in 2023. Most non-tax revenues came from grants for eight countries whereas they came from rents and royalties for seven countries. The remaining 18 countries, excluding the four net recipient SACU countries, relied more on other sources of non-tax revenues, such as interest and dividends and sales for goods and services.

Average non-tax revenues decreased by 1.2 p.p. of GDP between 2013 and 2023 (mostly due to declines of 0.7 p.p. in grant revenues and of 0.5 p.p. in property income) but have remained stable as a share of GDP since 2017. The decline between 2013 and 2023 has offset almost entirely the increase in tax revenues over the same period, underscoring the financing challenges African countries continue to face.

## Commonalities and specificities across revenue classifications in Africa

The special feature examines commonalities and specificities across revenue classifications in African countries included in this report and analyses how these classifications compare to the OECD classification on which *Revenue Statistics in Africa* is based. It finds that the granularity of revenue data varies significantly across African countries and over time. Several revenue categories, including within income taxes and taxes on goods and services, are common to most African countries. However, some distinctions within revenue categories are common in Africa but do not exist in the OECD classification while some divisions found in the OECD classification tend not to be included in African revenue categories. Extractive-related revenues are not systematically identified in national reporting and information gaps remain (mainly in CIT, PIT and VAT). These findings provide an initial framework for the development of an African revenue classification, an objective aligned with STATAFRIC's broader strategy to harmonise statistics across the continent.

# **1** Tax revenue trends in Africa, 2013-2023

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Chapter 1 discusses the latest tax revenue trends as well as the evolution of tax revenues over the past decade across 38 African countries. The analysis focuses primarily on the level and structure of tax revenues for individual countries and on average across the African continent. Average tax revenue indicators for African countries are compared with averages for other regions.

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## Introduction

Achieving the African Union's Agenda 2063, the United Nations' Sustainable Development Goals (SDGs) and implementing the Sevilla Commitment require mobilising additional finance in general, and domestic resources in particular, to fund public goods and services. Taxation provides a predictable and sustainable source of government revenue, in contrast with the volatility of other important sources of public revenues, such as grants and mineral royalties. For African countries, where external debt and dependency on volatile resource revenues present notable economic challenges, enhancing domestic resource mobilisation is not just a fiscal strategy; it is also a critical pathway to achieving self-reliance, economic resilience and sustainable development, aligning specifically with the aspirations set out in the African Union's Agenda 2063 for a self-sufficient, integrated and prosperous Africa.

*Revenue Statistics in Africa* presents an internationally comparable set of indicators on tax and non-tax revenues that can be used to track progress on domestic resource mobilisation and to inform tax policy and reform. The report and its data contribute to strengthen statistical capacity in Africa by providing quality revenue statistics data that can inform decision-making processes and policy monitoring towards African integration. Accurate and relevant data is foundational for formulating policies that resonate with Africa's distinctive economic and political landscapes and societal nuances, thereby propelling more effective and impactful initiatives on the ground.

This edition of *Revenue Statistics in Africa* includes data on tax revenues up to and including 2023. This first chapter analyses the evolution of the tax-to-GDP ratio, tax structure and share of tax revenue by level of government in 38 African countries: Botswana, Burkina Faso, Cabo Verde, Cameroon, Chad, Republic of the Congo, the Democratic Republic of the Congo, Côte d'Ivoire, Equatorial Guinea, Egypt, Eswatini, Gabon, the Gambia, Ghana, Guinea, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, Togo, Tunisia, Uganda and Zambia. The Gambia and Liberia are included for the first time in this edition.

This chapter also compares the averages of the 38 African countries with the averages of 37 Asian and Pacific economies (OECD, 2025<sup>[1]</sup>), 26 countries in Latin America and the Caribbean (LAC) (OECD et al., 2025<sup>[2]</sup>) and 38 OECD countries (OECD, 2024<sup>[3]</sup>). The analysis in this chapter supplements the detailed country information on tax revenue in Chapter 5.

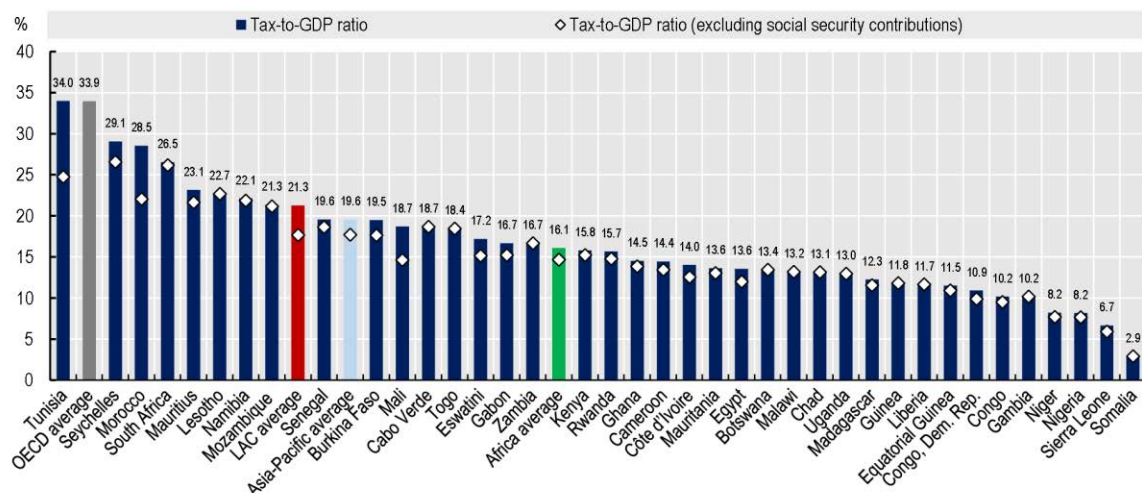
## Tax-to-GDP ratios in Africa

### ***Tax revenue trends across African countries in 2023***

Exploring tax-to-GDP ratios in the 38 African countries in this publication reveals a multitude of economic realities. Differences in the level of tax revenues reflect the economic diversity within the continent, each telling a story of fiscal potential and challenges unique to each country. Understanding and navigating these differences is crucial for designing effective tax policies that bolster economic stability and drive development in Africa, as well as for fostering regional integration and cooperation on tax between African countries.

The unweighted average tax-to-GDP ratio of the 38 countries in this report was 16.1% in 2023 (Figure 1.1) an increase of 0.5 percentage points (p.p.) from the level in 2022. The tax-to-GDP ratio is measured as tax revenues (including compulsory social security contributions paid to general government) as a proportion of gross domestic product (GDP).<sup>1</sup> In comparison, the average tax-to-GDP ratios in Asia and the Pacific, the LAC region, and OECD countries were 19.6%, 21.3% and 33.9% respectively in 2023.

**Figure 1.1. Total tax revenues, including and excluding social security contributions, as a percentage of GDP, 2023**



Note: Data include sub-national government tax revenues for Eswatini, Mauritius, Morocco, Nigeria (state revenues only), Somalia and South Africa for 2023. The Africa average and the averages for Asia-Pacific (37 economies), LAC (26 countries) and the OECD (38 countries) are unweighted.

The Africa average should be interpreted with caution as data on social security contributions are not available for Chad, the Gambia, Guinea, Liberia, Togo, Uganda and Zambia and are only partially available for Cameroon and Senegal. Social security contributions for Botswana, Lesotho and Malawi are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the Interpretative Guide.

The tax-to-GDP ratio for South Africa includes payments made by South Africa to the Southern African Customs Union pool.

Source: Tables 4.1 and 4.2 in Chapter 4 and (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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Africa's low average tax-to-GDP ratio relative to other regions demonstrates the constrained fiscal space within which African countries operate. This limits their ability to channel substantial investments into sectors like healthcare, education and infrastructure, which are central to sustainable development and societal well-being in Africa. Addressing these gaps is imperative for unleashing Africa's developmental potential, ensuring inclusive and resilient growth across the continent.

In 2023, tax-to-GDP ratios varied widely across the countries in this publication, from 2.9% in Somalia to 34.0% in Tunisia. Morocco, Tunisia, Seychelles and South Africa had tax-to-GDP ratios above 25%; in 14 countries, the level was between 15% and 25%, while in 20 countries it was below 15%.



### Box 1.1. Methodology: the tax-to-GDP ratio

The tax ratios shown in this publication express aggregate tax revenues as a percentage of GDP. Both the numerator and the denominator may be subject to historical revision. The tax-to-GDP ratio needs to be interpreted with caution: nominal tax revenues and nominal GDP may change in the same direction (both increasing or both decreasing) between two years but the change in the tax-to-GDP ratio over the period will go in the opposite direction if the relative change in nominal tax revenues is smaller than the relative change in nominal GDP.

#### ***The numerator (tax revenues)***

This publication uses revenue figures that are submitted annually by focal points from national Ministries of Finance, tax administrations or statistics offices. Historical tax revenue data are subject to revisions each year, with more important revisions in latest years. Past figures may also change from one edition to the next when new data are obtained by focal points to improve the publication. In 30 African countries covered in this report, the reporting year coincides with the calendar year. The remaining eight countries report on the basis of a July-June fiscal year or an April-March fiscal year.<sup>1</sup>

#### ***The denominator (GDP)***

The GDP figures used in this publication are sourced from the *World Economic Outlook (WEO)* published by the IMF. Using these GDP figures ensures a maximum of consistency across countries, as well as international comparability. GDP figures are also revised and updated to reflect better data sources and improved estimation procedures, or to move towards new internationally agreed guidelines for measuring the value of GDP. It is nonetheless important to acknowledge and account for the distinctive economic, sociopolitical and historical factors within African countries that profoundly influence GDP metrics.

The most recent available figures from the *WEO* were published in April 2025 (IMF, 2025<sup>[5]</sup>) and include GDP revisions made by some countries to align with the most recent System of National Accounts (SNA 2008). There are notable revisions of GDP figures in this report relative to last year's edition for Burkina Faso, Chad, Equatorial Guinea, Mali, Malawi, Sierra Leone and Tunisia (the GDP figures for 2022 for these countries were revised by +/- 3% or more).

The difference between the 2022 tax-to-GDP ratios in the 2024 and 2025 editions following revisions to tax revenues and GDP ranged from -4.9 p.p. in Sierra Leone to 1.3 p.p. in Tunisia.

1. The fiscal year in Eswatini, Lesotho, Malawi, Namibia and Botswana runs from April to March. This means that reporting year 2023 is Q2/2023–Q1/2024. The fiscal year for Egypt, Kenya, Malawi (years prior to 2022) and Mauritius (years prior to 2010 and for 2016 onwards) ends on 30 June. The reporting year 2023 includes Q2/2022–Q2/2023. Some countries report certain components of tax revenues on a different basis depending on the nature of the revenues. For example, revenues in Rwanda are reported on a calendar year except for social security contributions, which are reported on a fiscal year basis ending 30 June since 2008. Another example is South Africa, whose data is on a calendar year except for social security contributions and taxes at provincial and local levels (reported on a fiscal year basis ending 31 March).

### ***Changes in tax revenues and GDP in nominal terms***

This section analyses changes in nominal tax revenues and nominal GDP in 2023 as well as the resulting changes in tax-to-GDP ratios. The value of the tax-to-GDP ratio depends on two components; the numerator (tax revenues) and the denominator (GDP) (see Box 1.1). This means that annual changes in

tax-to-GDP ratios reflect changes in nominal tax revenues as well as changes in nominal GDP. Box 1.2 highlights some of the factors behind differences in tax-to-GDP ratios between countries.

In 2023, the countries covered by this report recorded median growth of 14.1% in nominal tax revenues relative to the previous year, while nominal GDP grew by 10.0% over the same period. Figure 1.2 shows year-on-year percentage changes in nominal tax revenues and nominal GDP between 2022 and 2023 by country. All countries except Niger recorded increases in nominal tax revenues in 2023; Equatorial Guinea and Ghana observed increases of more than 40%.

All except three countries (Republic of the Congo, Equatorial Guinea and Gabon) recorded increases in nominal GDP in 2023. In 21 countries, this increase was less than the increase in tax revenues, leading to higher tax-to-GDP-ratios relative to 2022. In twelve countries, nominal GDP rose by more than nominal tax revenues, causing the tax-to-GDP ratio to decline.

**Figure 1.2. Year-on-year percentage change in nominal tax revenues and nominal GDP, 2023**



Note: Data include sub-national government tax revenues for Eswatini, Mauritius, Morocco, Nigeria (state revenues only), Somalia and South Africa for 2023. Total tax revenues for Chad, the Gambia, Guinea, Liberia, Togo, Uganda and Zambia do not include social security contributions as the data are not available.

Source: Authors' calculations based on data in (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>, and in (IMF, 2025<sup>[5]</sup>) for figures of nominal GDP.

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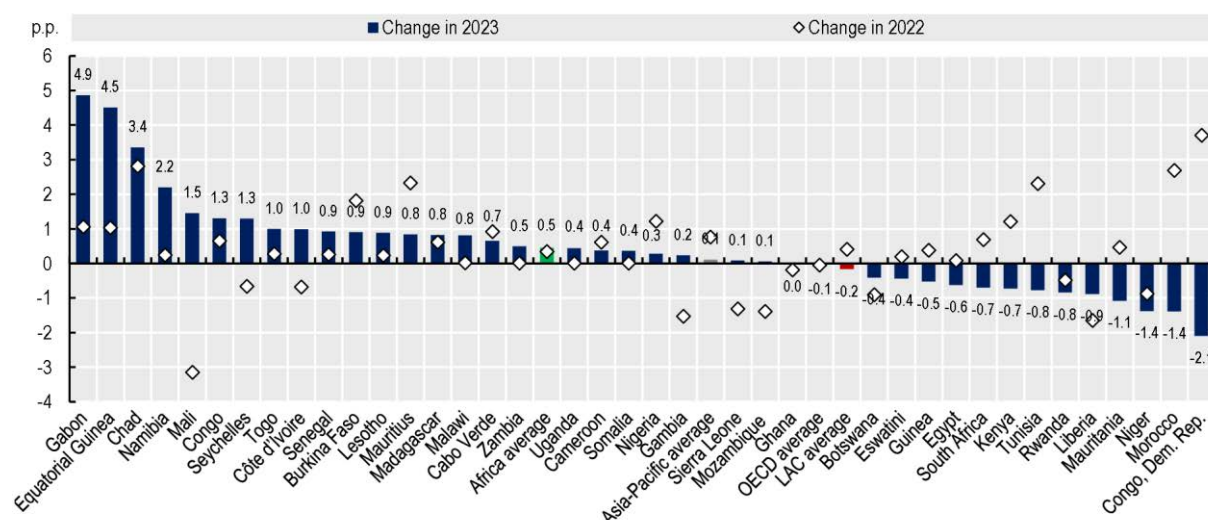
The average tax-to-GDP ratio of the African countries covered in this report increased by 0.5 p.p. between 2022 and 2023, following a rise of 0.3 p.p. between 2021 and 2022. As a percentage of GDP, tax revenues increased in 24 countries, decreased in 13 and remained unchanged in one (Figure 1.3).

In 2023, Gabon, Equatorial Guinea and Chad registered the largest increases in their tax-to-GDP ratio, of 4.9 p.p., 4.5 p.p. and 3.4 p.p. respectively. In contrast, the tax-to-GDP ratio of the Democratic Republic

of the Congo decreased by 2.1 p.p. between 2022 and 2023, the largest decline among the countries in the report, followed by Niger and Morocco, which both recorded falls of 1.4 p.p. in their tax-to-GDP ratio.

**Figure 1.3. Year-on-year changes in tax-to-GDP ratios in African countries in 2022 and 2023**

Percentage points of GDP



Note: The figures include sub-national government tax revenues for Eswatini, Mauritius, Morocco, Nigeria (state revenues only), Somalia and South Africa. The Africa average and the averages for Asia-Pacific (37 countries), LAC (26 countries) and the OECD (38 countries) are unweighted. The change in the Africa average should be interpreted with caution as data for social security contributions are not available or are partial in certain countries.<sup>2</sup>

Source: Authors' calculations based on data in Table 4.1 in Chapter 4 and (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

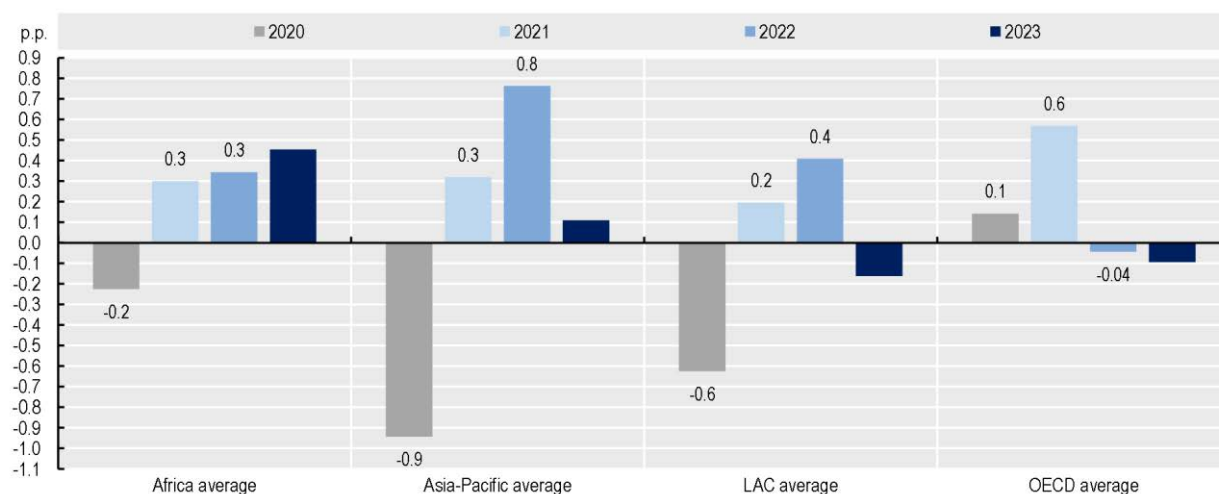
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While the average tax-to-GDP ratio for the 38 countries in this report increased in 2023, economic conditions posed significant challenges to African countries that year.

- Real GDP growth in Africa slowed from 4.1% in 2022 to 3.0% in 2023 due to a variety of factors: after surging in 2022, food and energy prices remained high in 2023, with one third of Sub-Saharan countries recording double-digit inflation; global demand remained weak, weighing down exports; climate change and extreme weather affected the agricultural sector; and political instability and conflict in some African countries continued to restrict economic development (IMF, 2023<sup>[6]</sup>; AfDB, 2023<sup>[7]</sup>; AfDB, 2024<sup>[8]</sup>).
- In 2023, the region was also affected by fluctuations in global prices for oil, gas and minerals. Crude oil prices (Brent and West Texas Intermediate) declined by 17% and 16% respectively over the course of the year while natural gas prices fell more sharply. Mineral and metal prices also declined although demand for some commodities, like iron ore and copper, rebounded in the second half of the year. Precious metal prices trended upwards in 2023 (OECD et al., 2025<sup>[2]</sup>).
- The rising cost of debt repayments in 2023 absorbed revenues that could otherwise have been allocated to spending on development. In 2023, total debt servicing costs for Sub-Sahara Africa amounted USD 72 billion, more than double the amount a decade ago. Interest payments have tripled relative to 2013. High debt service costs in 2023 were due to the sustained increase in the

external debt stock (reaching USD 863 billion in 2023), rising global interest rates and depreciation of local currencies against the US dollar (World Bank, 2024<sup>[9]</sup>; World Bank, 2024<sup>[10]</sup>).

**Figure 1.4. Year-on-year change in regional average tax-to-GDP ratios, 2020-23**



Note: Changes in tax revenues as percentage of GDP between periods are rounded to one decimal place.

The Africa average and the averages for Asia-Pacific (37 countries), LAC (26 countries) and the OECD (38 countries) are unweighted.

The change in the Africa average should be interpreted with caution as data for social security contributions are not available or are partial in certain countries.

Source: Authors' calculations based on data in Table 4.1 in Chapter 4 and (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues, <https://data-explorer.oecd.org/s/dx>.

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After a decline of 0.2 p.p. in 2020, the Africa average tax-to-GDP ratio increased for three consecutive years (by 0.3 p.p. in 2021 and 2022 and 0.5 p.p. in 2023). This was also the case for the Asia-Pacific region, whose average tax-to-GDP ratio increased every year between 2021 and 2023 (see Figure 1.4). By contrast, the average tax-to-GDP ratio in the LAC region declined by 0.2 p.p. in 2023 amid a slowdown in economic activity and a decline in global commodity prices, after increasing in both 2021 and 2022. The OECD average tax-to-GDP ratio recorded a decrease of 0.1 p.p. of GDP in 2023 relative to 2022. This was the second consecutive decline in the OECD's tax-to-GDP ratio following a drop of 0.04 p.p. in 2022.

### *Changes in revenues by tax type*

Corporate income tax (CIT) drove the increase in tax revenues on average across the 38 countries in this publication for the second consecutive year in 2023, increasing by 0.3% of GDP (Table 1.1). Revenues from taxes on goods and services increased by 0.1% of GDP on average in 2023, driven by an increase in revenues from value added taxes (VAT) of the same magnitude. Revenues from taxes on goods and services other than VAT remained unchanged over the period.

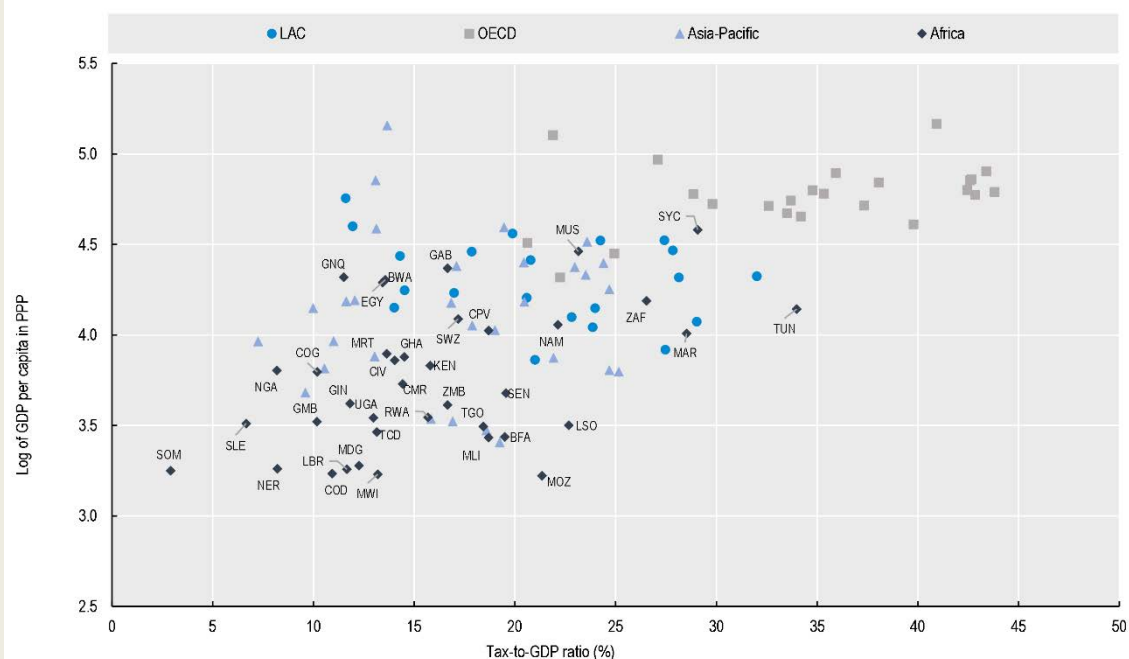


## Box 1.2. Factors influencing tax levels

The level of countries' tax-to-GDP ratios are influenced by a variety of factors. These include macroeconomic characteristics such as the diversification of an economy, the importance of agriculture, resource endowments, openness to trade, debt and the size of the informal economy. Location is relevant: landlocked countries are less able to impose taxes on goods and services entering the country than island countries. Changes in the political situation in countries, such as social unrest and corruption, can also influence tax-to-GDP ratios. The capacity of tax administrations and tax morale (or willingness of companies and individuals to pay taxes) are also strongly linked to the level of tax revenues (OECD, 2014<sup>[11]</sup>) (OECD, 2019<sup>[12]</sup>; OECD, 2022<sup>[13]</sup>).


Figure 1.5 shows tax-to-GDP ratios and GDP per capita in countries in different regions. It illustrates that tax-to-GDP ratios tend to be higher in high-income countries. In general, OECD countries collect a higher amount of tax revenues than non-OECD countries, measured as a percentage of GDP. Most of the countries included in this publication have lower income per capita and lower tax-to-GDP ratios than OECD and LAC countries. Levels of GDP per capita vary more among African countries than among LAC and OECD countries.

**Figure 1.5. Tax-to-GDP ratios and GDP per capita (in PPP) in African, LAC, OECD and selected Asian and Pacific economies, 2023**



Note: The y-axis is on a logarithmic scale. The purchasing-power-parity (PPP) between two countries is the rate at which the currency of one country needs to be converted into that of a second country to ensure that a given amount of the first country's currency will purchase the same volume of goods and services in the second country as it does in the first. The implied PPP conversion rate is expressed as national currency per current international dollar. An international dollar has the same purchasing power as the US dollar has in the United States. An international dollar is a hypothetical currency that is used as a means of translating and comparing costs from one country to the other using a common reference point, the US dollar (definitions derived from (IMF, 2019<sup>[15]</sup>) and (World Bank, 2024<sup>[16]</sup>)).

Source: (IMF, 2025<sup>[5]</sup>) for figures of GDP per capita. Tax-to-GDP ratios are sourced from (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>, and the Global Revenue Statistics (database), (OECD, 2025<sup>[17]</sup>), <https://www.oecd.org/en/data/datasets/global-revenue-statistics-database.html>.

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Countries' financing needs depend in part on their income level, which is an important consideration in understanding tax levels in different countries. The gap between public revenues and development financing tends to be larger in countries with lower per-capita incomes, making mobilisation of additional public revenues particularly critical (Gaspar et al., 2019<sup>[14]</sup>). The COVID-19 crisis reduced tax revenues in most countries while resulting in significant increases in spending needs and public debt. Renewed efforts to reform tax policy and administrations with a view to increasing revenues have become even more of a priority in the aftermath of the COVID-19 pandemic.

**Table 1.1. Annual changes in tax revenues as a share of GDP by category, 2020-23**

Year-on-year change, p.p.

	2020	2021	2022	2023
<b>Income taxes</b>	<b>0.1</b>	<b>0.0</b>	<b>0.3</b>	<b>0.3</b>
Personal income tax	0.1	-0.1	0.0	0.1
Corporate income tax	0.0	0.0	0.4	0.3
<b>Social security contributions</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Property taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Taxes on goods and services</b>	<b>-0.4</b>	<b>0.3</b>	<b>0.0</b>	<b>0.1</b>
VAT	-0.3	0.2	0.1	0.1
Excises	0.0	0.0	-0.1	0.0
Customs	-0.1	0.1	0.0	0.0
Other taxes on goods and services	0.0	0.0	0.0	0.0
<b>Residual</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Total tax</b>	<b>-0.2</b>	<b>0.3</b>	<b>0.3</b>	<b>0.5</b>

Note: "Other taxes on goods and services" includes all taxes on goods and services (heading 5000) excluding VAT (heading 5111) excises (heading 5121) and customs duties (heading 5123). "Residual" refers to includes all taxes not elsewhere reported in the table, which includes payroll taxes (heading 3000) and other taxes (heading 6000).

Source: Source: Authors' calculations based on data in (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

Other notable changes in revenues from the main tax categories since 2020 shown in Table 1.1 include:

- Revenues from income taxes increased relatively strongly as a share of GDP in 2022 and 2023, driven by CIT. This was partly due to higher prices in the oil and mineral sector that led to higher profits in 2021 in countries that produce these resources (ATAF, 2023<sup>[18]</sup>). High prices in the extractive sector in 2022 continued to support the region's CIT revenues as a share of GDP. Meanwhile, revenues from PIT have fluctuated modestly as a share of GDP since 2020.
- Revenues from taxes on goods and services were most adversely affected by the impact of the COVID-19 pandemic in 2020, decreasing by 0.4% of GDP. Revenues rebounded in 2021 boosted by VAT revenues, then increased modestly in 2023 (by 0.1 p.p.). Within taxes on goods and services, VAT revenues have increased more strongly than taxes on goods and services other than VAT (excises, customs and other taxes on goods and services<sup>3</sup>) every year since 2021.
- In 2022, excise tax revenues fell as some governments in the region adopted measures to mitigate the impact of inflation, including reductions or exemptions of excises that reduced tax revenues.
- Social security contributions increased by 0.1% of GDP in 2020 and remained unchanged as a share of GDP thereafter on average.

### Major changes in tax-to-GDP ratios in African countries in 2023

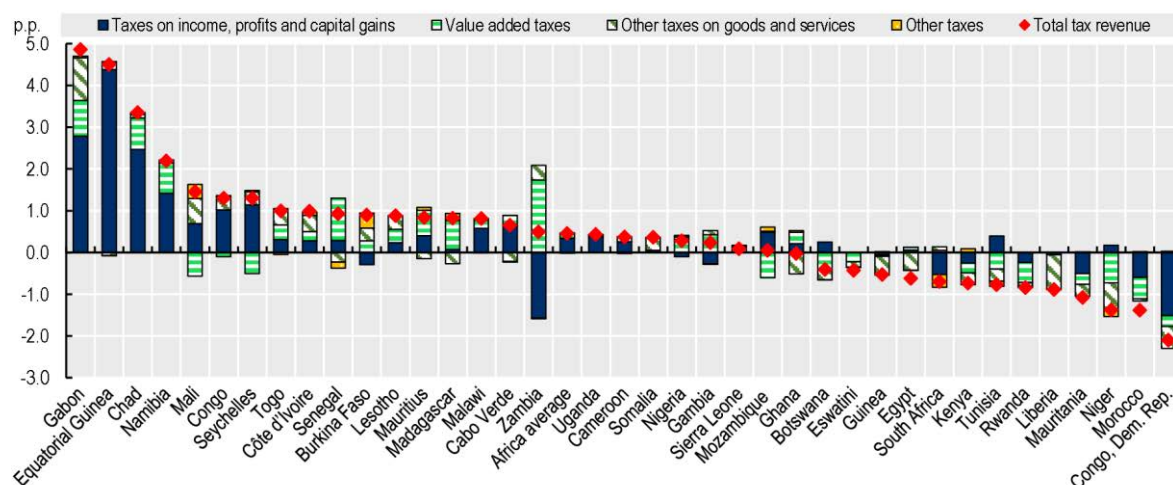
Figure 1.6 presents changes in tax-to-GDP ratios between 2022 and 2023 by main tax heading across the 38 countries and on average for Africa. The largest increases (in Gabon, Chad and Equatoria Guinea) were mainly driven by higher income tax revenues. Income tax revenues were also the main driver for the decrease in tax revenues in the Democratic Republic of the Congo.

The tax-to-GDP ratio in Gabon increased by 4.9 p.p. in 2023 driven by a combination of rising nominal tax revenues and a decline in nominal GDP over the period (see Box 1.1). The economy slowed in 2023 following a series of logistical disruptions, capacity constraints that affected manganese and wood production and exports, high fuel costs and political uncertainty (IMF, 2024<sup>[19]</sup>; IMF, 2024<sup>[20]</sup>). Amidst a surge in international oil and gas prices and despite weakening minerals and metal prices in 2022 (World Bank, 2025<sup>[21]</sup>), high commodity prices boosted companies' profits in that year resulting in higher CIT revenues in 2023 (up 2.6 p.p.). In addition, VAT revenues and revenues from other taxes on goods and services<sup>3</sup> increased by 0.9 p.p. and 1.0 p.p. respectively over the period. These increases were recorded principally at the border due to higher import volumes and improved tax assessment methods for manganese exports (World Bank, 2024<sup>[22]</sup>).

In Equatorial Guinea, whose tax-to-GDP ratio rose by 4.5 p.p. in 2023, an increase in nominal tax revenues also coincided with a decline in nominal GDP. Equatorial Guinea's tax revenue is heavily dependent on oil and gas, while non-oil tax collection is limited by a narrow tax base, weak administration and a large informal sector. In 2023, Equatorial Guinea's economy contracted by 5.1% in real terms and 12.3% in nominal terms, mainly due to a continued decline in oil production and hydrocarbon exports (AfDB, 2024<sup>[23]</sup>; IMF, 2025<sup>[24]</sup>; IMF, 2024<sup>[25]</sup>). However, nominal tax revenues increased by 44.0% between 2022 and 2023 as high oil and gas prices in 2022 led to an increase in CIT revenues of 4.2 p.p. in 2023.


**Figure 1.6. Change in tax-to-GDP ratios by main tax heading and country, between 2022 and 2023**

Percentage points (p.p.)



Note: The Africa average should be interpreted with caution as data for social security contributions are not available or are partial in certain countries<sup>2</sup> and are estimated for 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. See the country tables in Chapter 5 for further information.

Source: Authors' calculations based on data in (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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Chad's tax-to-GDP ratio increased for the second consecutive year (2.8 p.p. in 2022 and 3.4 p.p. in 2023). Chad's real GDP growth accelerated to 4.9% in 2023, with oil GDP increasing by 7.6% due to the reopening

of previously closed oil fields. The increase in 2023 in Chad's tax-to-GDP ratio was mainly driven by an increase in CIT payments by oil companies (2.1 p.p.). VAT revenues increased by 0.8 p.p., mainly due to an increase in revenue from VAT on imports following a substantial increase in public investment that boosted imports in 2023 (IMF, 2024<sup>[26]</sup>).

The tax-to-GDP ratio of the Democratic Republic of the Congo decreased by 2.1 p.p. between 2022 and 2023 after increasing strongly the previous year (3.7 p.p.). The drop was primarily driven by a decrease of 1.6 p.p. in CIT revenue. In the previous year, CIT revenues reached a peak of 5.6% of GDP, more than double the level in 2021. CIT revenue decreased by 11% between 2022 and 2023 while nominal GDP increased by 25% over the period. These trends were driven by the mining sector; in 2023, the extractive industry grew by 15.4%, contributing to about 70% of GDP growth (IMF, 2024<sup>[27]</sup>).

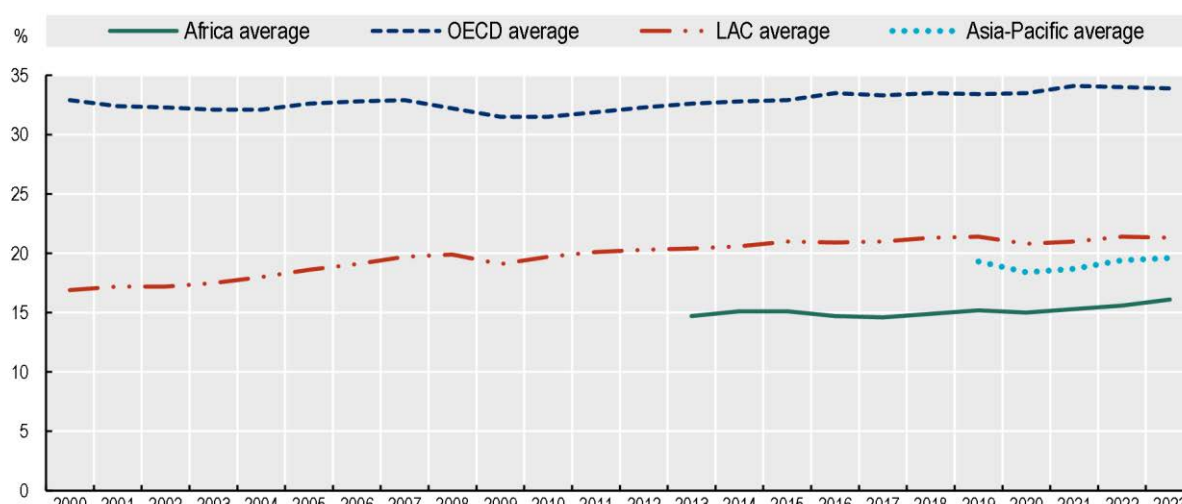
In Zambia, there were significant (and in some cases opposing) changes in revenues from different tax types as a percentage of GDP between 2022 and 2023. Revenues from taxes on goods and services increased by 2.1 p.p. but this was offset by a decline in CIT revenues (of 1.6 p.p.) over the period. Recent reforms may have contributed to these patterns: VAT and excise revenues were boosted by the elimination of fuel exemptions (Zambian Parliament, 2022<sup>[28]</sup>) whereas the decline in CIT revenues (across the extractive and non-extractive sectors) may be partly due to the harmonisation of CIT rates across all sectors: for instance, the telecommunications sector that operated a 30%/40% tiered system is now taxed at 35% (PWC, 2024<sup>[29]</sup>).

### Evolution of tax-to-GDP ratios since 2013

In 2023, Africa's average tax-to-GDP ratio was 1.4 p.p. higher than in 2013 (Figure 1.7). In comparison, the averages for the LAC region and OECD countries increased by 0.8 p.p. and 1.3 p.p. respectively between 2013 and 2023. Africa's average tax-to-GDP ratio increased from 14.7% of GDP in 2013 to 15.1% in 2015 but decreased in the next two years due to lower commodity revenues. Following two years of increases, the tax-to-GDP ratio in 2019 (15.2% of GDP) slightly exceeded the 2013 level but fell in 2020 due to the COVID-19 pandemic. The years since 2021 have seen a sustained recovery in tax revenues.

**Figure 1.7. Average tax-to-GDP ratio for Africa, Asia-Pacific, LAC and OECD, 2000-23**

Percentage of GDP



Note: The Africa average should be interpreted with caution as data for social security contributions are not available or are partial in certain countries.<sup>2</sup> The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003).

The Africa average and the averages for Asia-Pacific (37 countries), LAC (26 countries) and the OECD (38 countries) are unweighted.

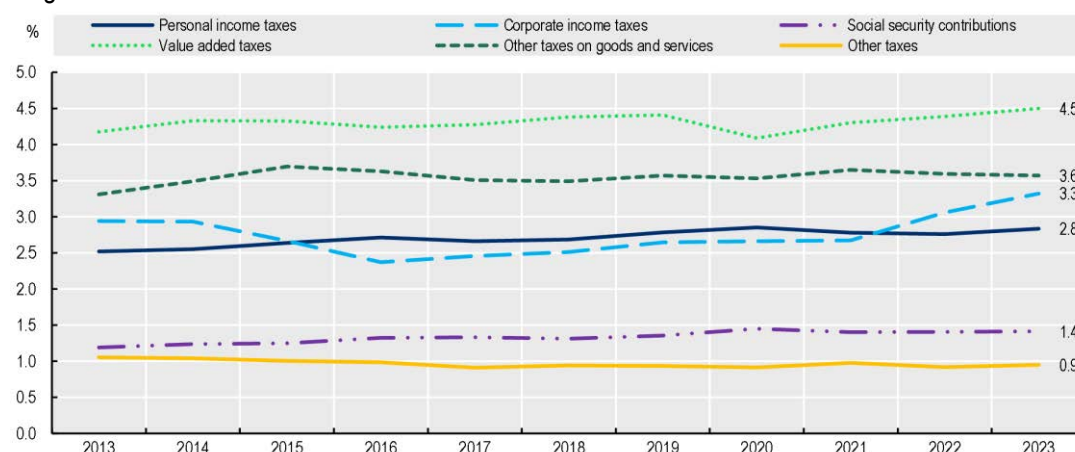
Source: Table 4.1 in Chapter 4 and (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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As shown in Figure 1.8, revenues from the main tax categories increased at approximately the same pace between 2013 and 2023, with revenues from income taxes and from taxes and goods and services both increasing by 0.6 p.p. over the period.

**Figure 1.8. Revenue from taxes on income and profits, VAT and other tax headings, 2013-23**

Percentage of GDP



Note: The Africa averages should be interpreted with caution as data for social security contributions are not available or are partial in a few countries<sup>2</sup> and are estimated for 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. The sum of the different categories may not equal the Africa tax-to-GDP ratio.<sup>4</sup> The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003).

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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VAT and other taxes on goods of services both grew by 0.3 p.p. over the period to reach 4.5% and 3.6% of GDP respectively in 2023.

PIT rose from 2.5% of GDP in 2013 to 2.8% in 2023, while CIT revenues increased by 0.4 p.p. to 3.3% of GDP in 2023. CIT revenues rose by 0.7 p.p. between 2021 and 2023. The decline between 2014 and 2016 was partly due to lower oil and mineral prices and decreases in CIT rates across the continent.

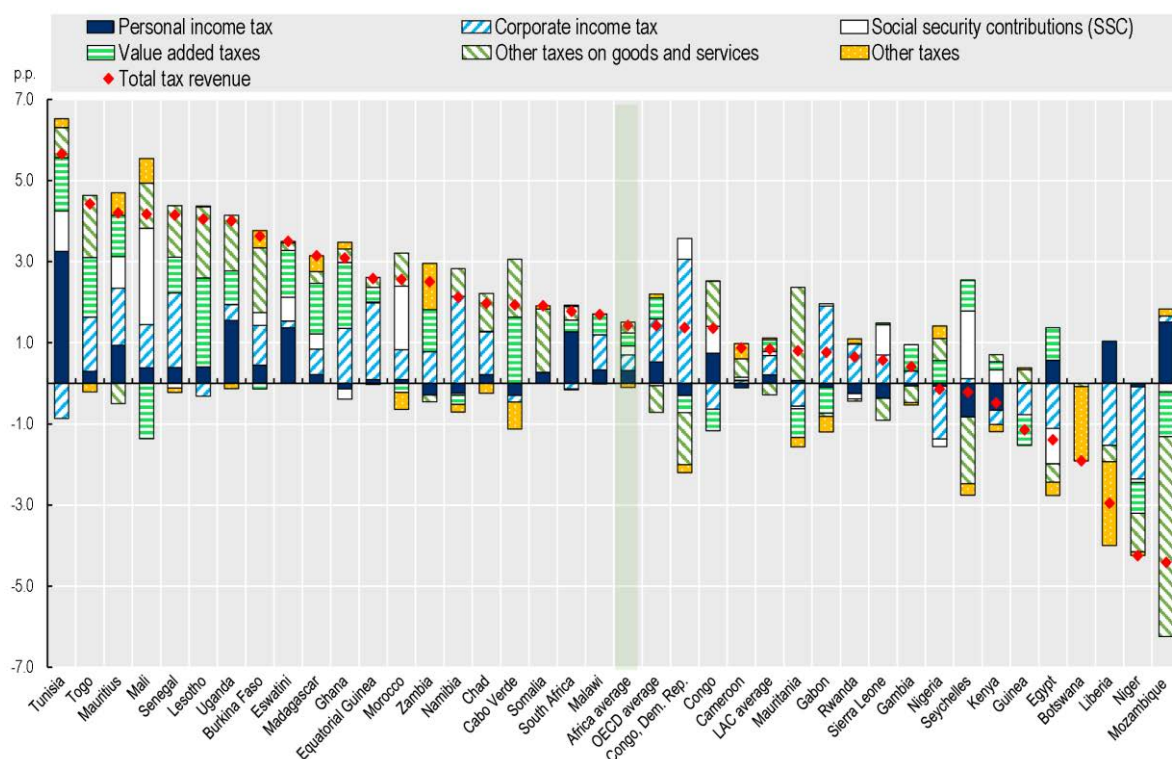
Figure 1.9 presents changes in tax revenues as a share of GDP across the 38 countries and for the Africa and LAC averages between 2013 and 2023 by tax type. Recent progress in domestic resource mobilisation has varied across African countries: tax-to-GDP ratios rose in 29 African countries between 2013 and 2023 and declined in nine countries.

Tunisia recorded the largest increase over the period (of 5.7 p.p.), which was mainly attributable to higher revenues from PIT (3.3 p.p.), VAT (1.7 p.p.) and social security contributions (1.0 p.p.). Increases in PIT revenues and social security contributions were partly a result of a 147% increase in payroll brought about by successive wage increases (OECD/ATAF/AUC, 2021<sup>[30]</sup>).



Figure 1.9. Change in tax-to-GDP ratios by country and main tax heading between 2013 and 2023

Percentage points



Note: The Africa average should be interpreted with caution as data for social security contributions are not available or are partial in a few countries<sup>2</sup> and are estimated for 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). The data for Mozambique should be treated with caution as the changes in revenues as a share of GDP result principally from the interruption in fishing licence revenues in 2017.

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

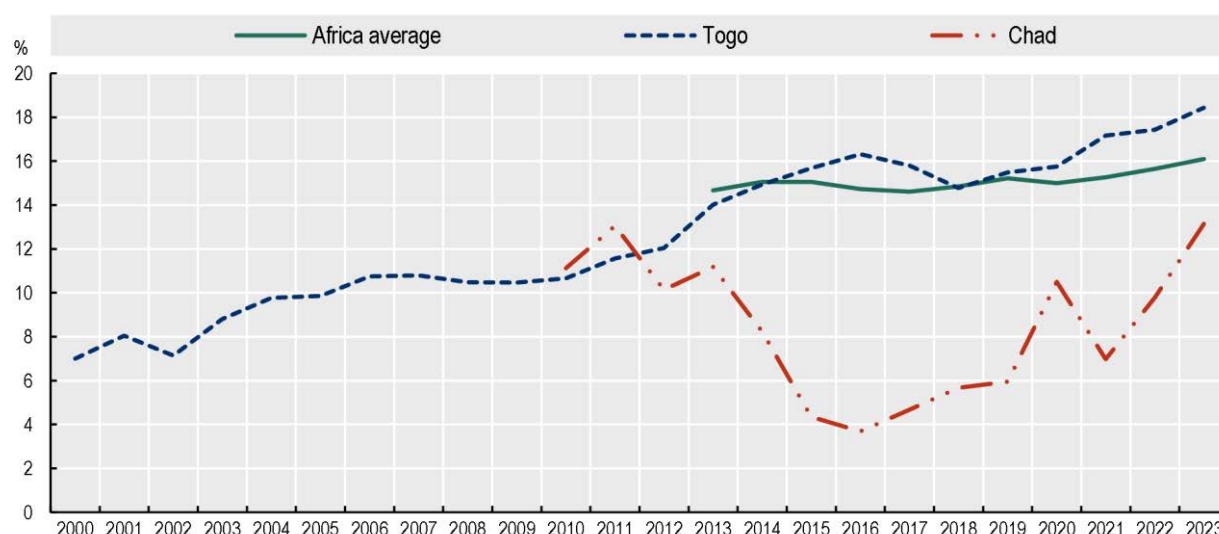
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The different trajectories of tax revenues among the countries in this report is further demonstrated by Figure 1.10, which shows the evolution of tax revenues in Togo and Chad since 2010. Togo's tax-to-GDP ratio showed a relative strong and steady growth over this period, increasing by 7.8 p.p. between 2010 and 2023 although it fell in both 2017 and 2018. Tax levels in Chad, on the other hand, were highly volatile between 2010 and 2023.

Togo's tax-to-GDP ratio has largely exceeded the Africa average since 2015, outpacing growth in the Africa average from 2019 onwards. Over the period, Togo made significant efforts to improve revenue collection procedures and undertook several reforms to mobilise tax revenues. Measures implemented by Togo between 2010 and 2012 included the monitoring and modernisation of revenue collection and information systems, as well as measures to tackle fraud and tax evasion. Another reform established the OTR (Office Togolais des recettes), which unified customs and tax services into a single administration in 2014. Togo introduced tax identification numbers, reduced tax exemptions and established controls to combat corruption (IMF, 2019<sup>[31]</sup>).




Figure 1.10. Tax-to-GDP ratios in Chad, Togo and for the Africa average, 2000-23



Note: The Africa average should be interpreted with caution as data for social security contributions are not available or are partial in a few countries.<sup>2</sup> See the country tables in Chapter 5 for further information.

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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In 2022 and 2023, Togo broadened VAT coverage to include services delivered via electronic platforms and improved tax administration by implementing VAT collection through withholding agents (IMF, 2024<sup>[32]</sup>). Togo is thus one of several African countries that have reformed their tax system in response to the rapid growth in the digital economy over the last decade; Box 1.3 summarises measures taken by Kenya and other African countries to address this emerging challenge.

Resource endowments significantly influence tax-to-GDP ratios (see Box 1.2), and this is particularly true for Chad, whose tax revenues have been highly sensitive to changes in oil prices. Chad recorded a significant decrease in tax revenues as a percentage of GDP between 2011 and 2016, from 13.1% (its highest level) to 3.6% (its lowest level). This was mainly caused by a decrease in revenues from CIT, which predominantly comes from oil companies. Oil prices fell between mid-2014 and early 2016, after which they were volatile (especially during and after the COVID-19 pandemic) and tax revenues as a share of GDP fluctuated accordingly. The surge in oil prices after the COVID-19 pandemic led tax revenues to increase by 2.5 p.p. of GDP between 2020 and 2023 to reach their highest level since 2011.

### Box 1.3. Taxation of the digital economy in Kenya and other African countries

Like other countries around the world, African countries face a complex challenge in taxing digital platforms and digital services in an increasingly digitalised global economy. The digital economy has transformed how businesses operate, enabling companies to generate significant profits in countries where they have no physical presence, allowing multinational corporations to minimise tax obligations and causing significant revenue losses for African countries. The OECD has developed a comprehensive framework to address the tax challenges arising from the digitalisation of the economy as part of the OECD/G20 BEPS Project (OECD, 2021<sup>[33]</sup>).

Kenya has taken steps to ensure its tax system keeps up with these emerging business trends and modernisation. It enacted a digital services tax (DST) through the Finance Act 2020 at a rate of 1.5%, which took effect in January 2021 under Legal Notice 207 of 2020. Also, the VAT (Digital Marketplace Supply) was introduced under Regulations, 2020 (Legal notice 190 of 2020). This targets companies conducting business over the internet or through digital marketplaces. The Parent Laws for these Regulations are the VAT Act 2013 and the Income Tax Act 2019. Reference is also made to the Tax Procedures Act 2015.

Subsequently, the Tax Laws (Amendment) Act, 2024 that took effect from 27 December 2024 introduced the following measures:

- Taxation of income from operation of digital marketplace or platform and digital content monetisation. The Act proposed to tax the income of a resident or non-resident person who owns or operates a digital marketplace or platform, or who makes or facilitates payment in respect of digital content monetisation, goods, property or services. The tax will apply at the rate of 20% for non-residents and 5% for residents.
- Repeal of provisions of the DST and introduction of a Significant Economic Presence (SEP) Tax at the rate of 3% of the deemed taxable profit. The tax will be payable by a non-resident person whose income from the provision of services is derived from or accrued in Kenya through a business carried out over a digital marketplace.

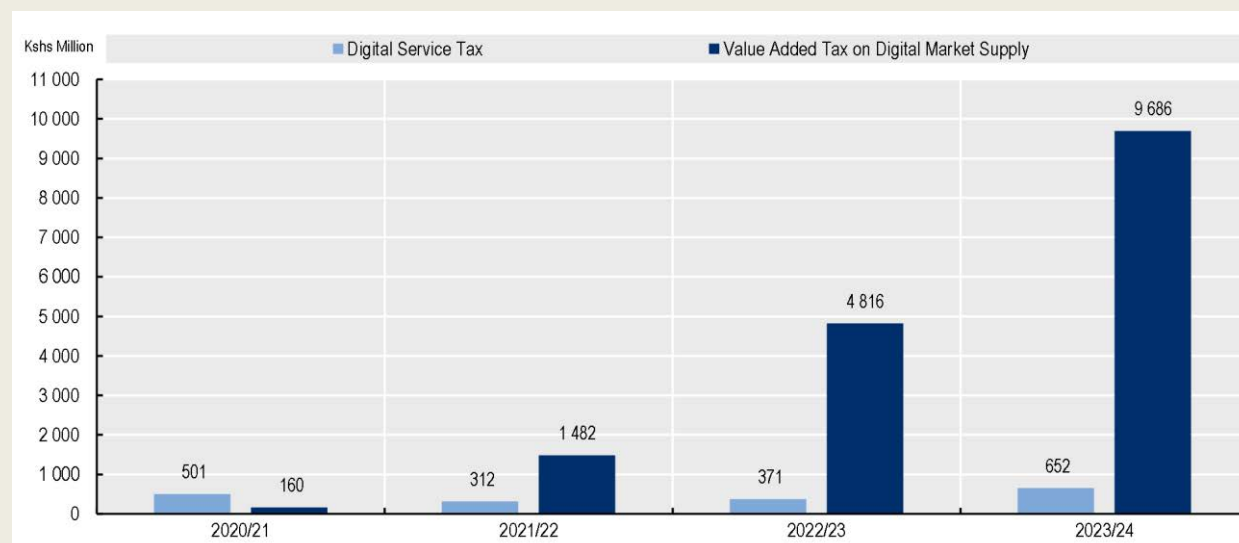
This transition appears to be part of the government's effort to broaden the digital tax net and address challenges previously encountered under DST. With the enactment of the SEP Tax, Kenya has become one of the first African countries to adopt this tax system. When compared to other East African countries, such as Uganda and Tanzania, which impose DST rates of 5% and 2% respectively, Kenya now has the second-highest digital tax rate in the region under the SEP regime.

The tax burden for non-residents under the SEP Tax will be significantly higher at the rate of 3% profit revenue as opposed to the DST which was applicable at the rate of 1.5% of the gross revenue. However, unlike the DST regime, the SEP Tax includes exemptions, such as:

- Non-resident persons who offer digital services through a permanent establishment in Kenya;
- Non-resident persons who carry on the business of transmitting messages by cables, radio, optical fibre, television, broadcasting, internet, satellite or other similar methods of communication income subject to withholding tax;
- Non-resident persons providing digital services to an airline in which the Government of Kenya has at least 45% shareholding; and
- Non-resident persons with an annual turnover of less than KSh 5 000 000.

Over time, Kenya has raised significant revenue from the digital space through implementation of the digital taxes: the DST and VAT on Digital Market Supply have contributed about KSh 17.98 billion in the economy for the last four years (Figure 1.11). These taxes are mostly collected from non-resident taxpayers in the digital economy, which include the digital giant companies.

**Figure 1.11. Revenue from Kenya's Digital Service Tax and VAT on Digital Market Supply**



Source: Kenya Revenue Authority

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Source: Information on Kenyan DST was co-authored with the *Revenue Statistics in Africa* focal point in Kenya Revenue Authority. Information on other countries' measures related to the digital economy was provided by the focal points of Nigeria, Zambia and Morocco during the *Revenue Statistics in Africa* technical workshop In June 2025.

## Tax structures in African countries

The composition of a country's tax revenues across different tax types is known as its tax structure or tax mix. This is an important indicator since different taxes have different economic and social effects. The tax structures in the 38 countries in this publication reflect different policy choices, economic structures and conditions, tax administration capabilities and historical factors.

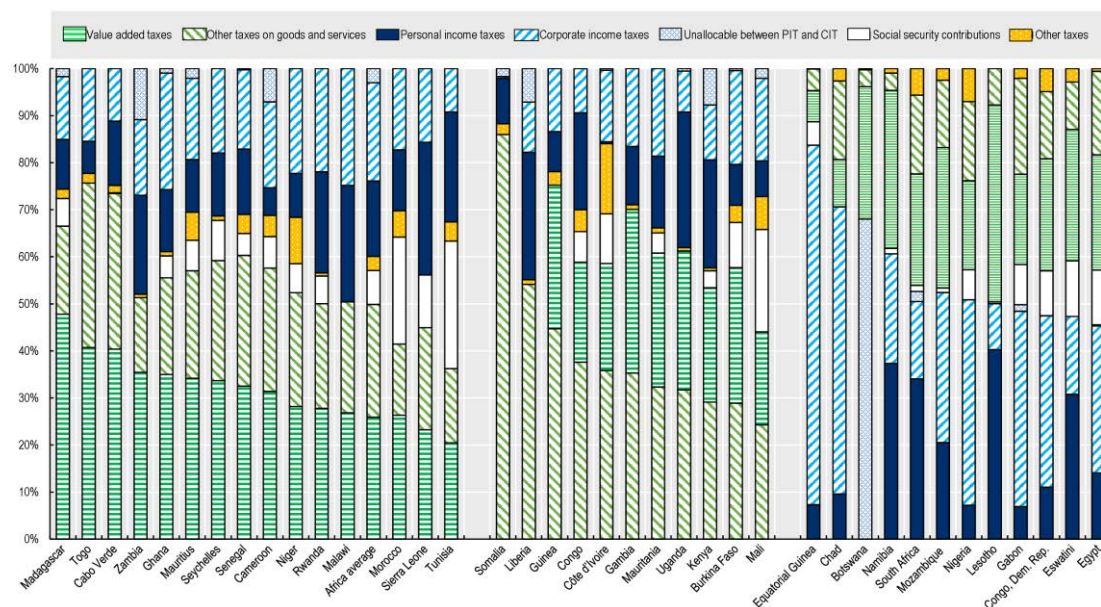
### **Tax structures in 2023**

The African countries covered in this report can be divided into three broad groups according to their principal source of revenue: (i) VAT; (ii) other taxes on goods and services<sup>3</sup>; and (iii) income taxes. Figure 1.12 shows the decomposition of tax revenues across all countries included in this publication, differentiating between income taxes (both personal and corporate), social security contributions, and taxes on goods and services (including VAT and other goods and services taxes).

Taxes on goods and services were the principal source of tax revenues for 26 countries (the first two groups of countries in Figure 1.12). Among these countries, taxes on goods and services generated between 36.2% of tax revenues in Tunisia and 86.0% of tax revenues in Somalia. VAT accounted for the largest share of revenues from taxes on goods and services in most of the countries in the first group of 15 countries (which also contains the 'Africa average' tax structure<sup>5</sup>), whereas other taxes on goods and services<sup>3</sup> were the main source for the eleven countries in the second group.

Figure 1.12. Tax structure by country, 2023

Percentage of total tax revenues



Notes: Figures include sub-national government tax revenues for Eswatini, Mauritius, Morocco, Nigeria (state revenues only), Somalia and South Africa. Social security contributions are estimated for 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. The sum of the average shares of the different categories for Africa may not equal the reported total.<sup>4</sup> In Ghana, Lesotho, Malawi, Mauritania, Nigeria, Sierra Leone and Uganda, revenues from property taxes are mainly levied by local governments for which data on revenue are not available.

The breakdown of revenue from income tax by personal income tax and corporate income tax is not available in Botswana.

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

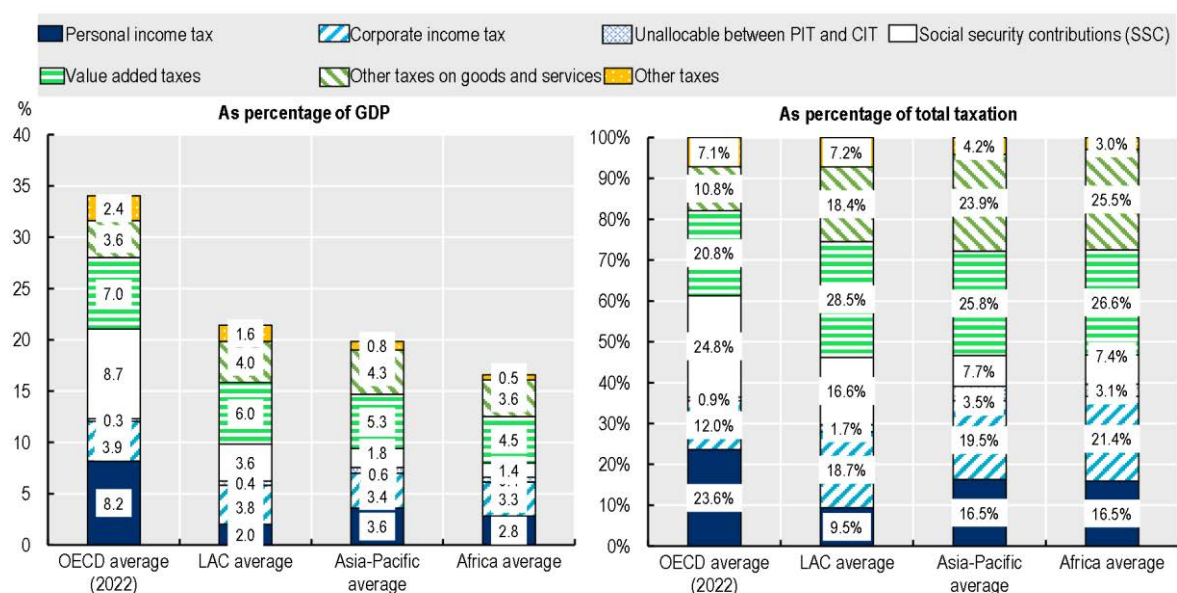
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For twelve countries, taxes on income and profits accounted for the principal share of total tax revenues. Within this group, income tax revenues ranged from 45.6% of total tax revenues in Egypt to 83.7% in Equatorial Guinea. Twenty-four of the 38 countries received a higher share of tax revenues from CIT than from PIT in 2023. The share of CIT revenue was particularly large in Chad and Equatorial Guinea, where it accounted for more than 60% of total taxes.

The prominence of social security contributions in total tax revenues varies greatly across the countries for which data is available in this publication.<sup>2</sup> In 2023, the share was highest in Tunisia, Morocco and Mali, exceeding 20% of total taxation, while in the remaining countries social security contributions ranged from less than 0.2% of total tax revenues in Cabo Verde to around 11.8% in Eswatini (Figure 1.12).

The variation in social security contributions reflects a diversity of social security programmes and contribution rates, with many countries using a variety of systems to fund social benefits. For example, social security contributions in South Africa finance the Unemployment Insurance Fund while other benefits, such as social assistance programmes covering old age, sickness and maternity, are financed by general revenues. In contrast, social security schemes in Morocco and Tunisia are modelled on the French system and provide a wide range of benefits on a contributory basis, including old age, disability, sickness and maternity, work injury (Tunisia), unemployment (Morocco) and family benefits (SSA, 2015<sup>[34]</sup>).

Figure 1.13. Tax structure for the Africa, LAC, Asia-Pacific and OECD averages, 2023



Note: The averages for Africa, Asia-Pacific, LAC and the OECD are unweighted. Data for 2022 are used for the OECD average as 2023 data are not available.

The Africa average should be interpreted with caution as data for social security contributions are not available or are partial in certain countries<sup>2</sup> and are estimated for 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. The sum of the average shares of the different categories for Africa may not equal the reported total.<sup>4</sup>

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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Figure 1.13 compares the tax structures of African countries with other regions, VAT revenues accounted for 26.6% of total tax revenues on average, higher than the Asia-Pacific average of 25.8% but lower than the LAC average of 28.5%. All three regions had a significantly larger share of tax revenues collected from VAT compared to the average for OECD countries, for which VAT revenues accounted for 20.8% of total tax revenues (2022 figure). VAT revenues for the Africa average were lower than all the other regions when measured as a share of GDP (4.5% of GDP in Africa, compared to 5.3% in Asia-Pacific, 6.0% in the LAC region and 7.0% in the OECD).

Relative to the other regions or country groups, Africa recorded the highest share of non-VAT taxes on goods and services (other taxes on goods and services<sup>3</sup> in the graphs) at 25.5% of total tax revenues. Trade taxes (mainly import duties) represent an important source of revenue for Africa and amounted to about half of non-VAT taxes on goods and services revenues in 2023. This share is likely to evolve with the ongoing implementation of the African Continental Free Trade Area (AfCFTA). The share of non-VAT taxes on goods and services may also increase due to the growing use of health taxes in African countries (see Box 1.4).

CIT revenues in Africa averaged 21.4% of total tax revenues in 2023, higher than the Asia-Pacific, LAC and OECD average shares (19.5%, 18.7%, and 12.0% [2022 figure], respectively). Reported as a percentage of GDP, the average level of CIT revenues for Africa (3.3%) was slightly lower than the other regional averages in 2023 (around 3.4% in Asia-Pacific, 3.8% in LAC and 3.9% for the OECD (2022 figure) (Figure 1.13). The Africa average share of PIT revenues amounted to 16.5% of total tax revenues in 2023. This was broadly in line with the Asia-Pacific average, below the OECD average of 23.6% (2022 figure)



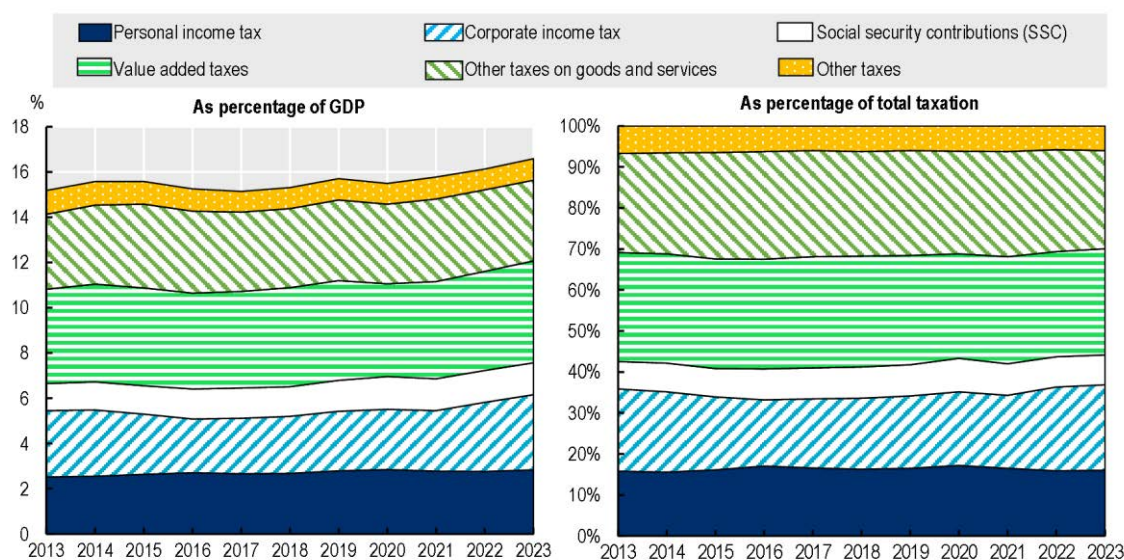
and significantly higher than the LAC average of 9.5%. As a percentage of GDP, the average level of PIT revenues across the OECD was nearly triple the Africa average.

### Evolution of tax structures, 2013-23

Between 2013 and 2023, the Africa average tax structure shifted slightly towards a greater share for PIT, CIT and social security contributions and a marginally smaller share for consumption-related taxes (Figure 1.14).

The share of VAT revenues in the average tax structure for the African countries in this publication has slightly declined although these revenues increased as a share of GDP in 2023 to 4.5%. In contrast, the share of PIT, CIT and social security contributions in total tax revenues increased by 0.2 p.p., 0.7 p.p. and 0.6 p.p. respectively between 2013 and 2023.

Figure 1.14. Africa average tax structure, 2013-23



Note: The Africa average is unweighted. The Africa average should be interpreted with caution as data for social security contributions are not available or are only partially available in certain countries<sup>2</sup> and are estimated for 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. The sum of the average shares of the different categories for Africa may not equal the reported total.<sup>4</sup>

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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### Box 1.4. Health taxes in African countries

African governments face growing pressure to secure sustainable health financing and strengthen their health systems in light of structural vulnerabilities and reductions in official development assistance to the health sector. Addressing this challenge requires a comprehensive strategy that includes strengthening domestic resource mobilisation (Africa Centres for Disease Control and Prevention, 2025<sup>[35]</sup>).

Health taxes can be part of the solution. In addition to generating additional tax revenues, health taxes can contribute to reducing the consumption of unhealthy products, thereby reducing long-term health care costs and increasing long-term labour productivity. Many African governments have already implemented health taxes but not necessarily to the extent that they affect public health outcomes or generate significant revenues (Vital Strategies, 2025<sup>[36]</sup>).

The WHO strongly advocates for governments to implement or revise health tax policies to better align with public health objectives (WHO, 2025<sup>[37]</sup>; OECD, 2024<sup>[3]</sup>). ATAF is supporting African governments to implement effective health taxes, including via a health taxes project launched in 2023. *Revenue Statistics in Africa* provides insights into the revenues from health taxes in African countries, helping to track and compare health tax revenues across countries and over time.

Health taxes are defined as ‘taxes levied on products that have a negative public health impact’ (WHO, 2025<sup>[38]</sup>). They are generally levied in the form of excises (taxes levied on specific goods), either directly on the component with the negative health impact (e.g. alcohol volume or grams of sugar, salt) or on the product that contains the component that is harmful to consumers’ health (e.g. per litre of alcoholic beverage or per pack of cigarettes). Although excise taxes interact with customs duties and value-added tax (VAT), this section focuses on revenues from excise taxes.

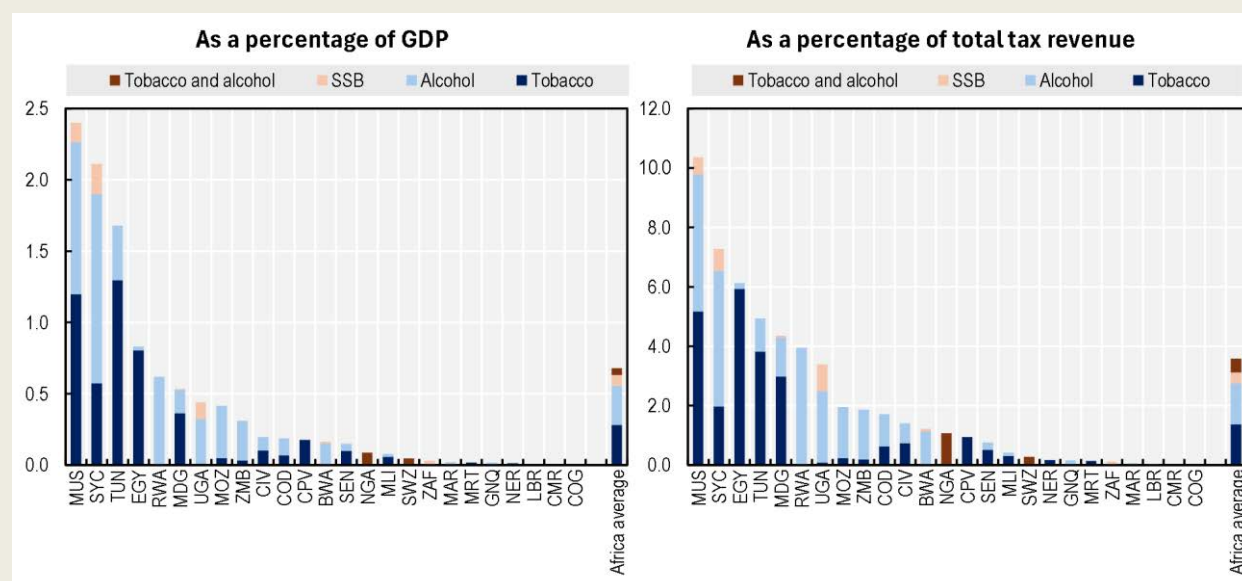
Data on revenues is essential for designing and evaluating health taxes, though it must be interpreted with caution (OECD, 2024<sup>[3]</sup>). Revenues depend on tax design, consumption levels and cross-border shopping as well as price elasticity. For example, a drop in revenue may indicate success in reducing harmful consumption of one product, or may indicate substitution to alternatives that are untaxed or taxed at a lower level (e.g., new nicotine products) undermining health goals, while differences in health tax revenues across countries may reflect differences in consumption patterns rather than tax effectiveness. Previous research has shown alcohol and tobacco tend to be price inelastic (meaning demand does not respond strongly to changes in price), while sugar-sweetened beverages (SSBs) are more elastic, especially among low-income groups.

While the OECD Interpretative Guide does not include a ‘health tax’ category, data that countries provide on revenues from specific taxes (as shown in the country-specific tables in Chapter 5 of this report) allows identification of taxes with health-related policy goals, mainly excise taxes on alcohol, tobacco and SSBs. However, comparing health tax revenues across countries and over time is difficult. In addition to gaps in the reported data, different reporting practices by countries further limit comparability. For example, some countries aggregate revenue from alcoholic and non-alcoholic beverages, while others break them down by product type; some countries only report revenue from cigarettes and not from all tobacco products.

Figure 1.15 presents revenues from health excise taxes as a share of GDP and of total tax revenues in 2023 for 25 African countries for which granular data is available. In 2023, excise taxes on tobacco, alcohol and SSBs combined ranged from less than 0.1% of GDP in nine countries (Cameroon, the Republic of the Congo, Equatorial Guinea, Eswatini, Liberia, Mauritania, Morocco, Niger and South Africa) to 2.4% in Mauritius. On average across African countries in this report, revenue from health excise taxes equated to 0.44% of GDP and generated 2.12% of total tax revenues in 2023. In comparison, the OECD average across OECD stood at 0.74% of GDP in 2022 and generated 2.24% of total tax revenues (OECD, 2024<sup>[3]</sup>).


In 2023, revenues from excises taxes on tobacco and alcohol amounted to around 0.3% of GDP and 1.4% of total tax revenues respectively on average across the 25 African countries. These figures should be treated with caution as it is not possible to identify the precise amount of excise health tax revenue by product for each country and results depend in part on the granularity of excise data available. For example, some countries reported revenue from tobacco excise taxes in 2023 but did not report revenue from alcohol excise taxes and vice versa; other countries reported revenue from alcohol and tobacco excises together. Twelve countries reported both alcohol excise taxes and tobacco excise taxes of which seven countries (Côte d'Ivoire, Egypt, Madagascar, Mali, Mauritius, Senegal and Tunisia) generated more revenues from tobacco and five countries (Democratic Republic of the Congo, Mozambique, Seychelles, Uganda and Zambia) generated more revenues from alcohol.

**Figure 1.15. Revenue from health taxes by product and by country, 2023**



Note: Health excise tax revenue is the sum of reported tax revenue collected from excise taxes levied on tobacco, alcohol and SSBs (category 5121) for all reporting countries. The Africa averages for excise tax revenue by product is calculated based on 17 countries for tobacco, 18 countries for alcohol and six countries for SSBs whereas the Africa average for the total health excise revenue is calculated as the average of the 25 African countries that reported one or more health excises in 2023. Because of missing values, the sum of the Africa averages of the tobacco, alcohol and SSBs excise revenue will not add up to the Africa average for the total health excise revenue.

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[41]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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Taxes on SSBs are relatively new, compared to alcohol and tobacco taxes in Africa and globally. Mauritius introduced a tax on sugar content of soft drinks in 2013 (currently levied at twelve cents per gram of sugar on non-alcoholic beverages) (Mauritius Revenue Authority, 2025<sup>[39]</sup>). South Africa introduced the "health promotion levy" (an excise on sugary drinks) in 2018 that led to a 29% drop in beverage purchases per person and a 51% reduction in sugar intake as less sugar was added to drinks (Vital Strategies, 2025<sup>[36]</sup>). In 2019, Seychelles introduced a sugary drink tax to address rising obesity (WHO, 2019<sup>[40]</sup>). Botswana implemented an SSB levy in 2021 to help "restore fiscal stability" post-pandemic (P4H Network, 2025<sup>[41]</sup>).

Six countries (Botswana, Madagascar, Mauritius, Seychelles, South Africa and Uganda) reported revenues from SSB taxes for this edition of *Revenue Statistics in Africa*. In these countries, SSB revenues ranged from 0.01% of GDP in Botswana and Madagascar to 0.21% of GDP in Seychelles and were less than 1.0% of total tax revenues in all 6 countries. However, according to the (World Bank, 2023<sup>[42]</sup>) another 24 African countries that did not report data on excise taxes for Revenue Statistics in Africa levied on SSBs in 2023.

The data gaps identified in the reporting of health-related excises across African countries in this section demonstrate the need for better and more granular data to enable accurate measurement of health tax revenue. Increasing granularity and comparability of data on excise revenues can inform the design of health taxes and enhance the effectiveness of policy evaluations. Detailed and comparable data on revenues from health taxes allows precise monitoring of these revenues and analysis of the health taxes' impact on public health objectives and consumption patterns. In addition, granular data is essential for cross-country comparisons, enabling policymakers to benchmark performance across countries with differing tax structures and consumption patterns.

### **VAT revenue ratio**

This section discusses the VAT revenue ratio (VRR) for almost all the countries included in this publication. The VRR “measures the difference between the VAT revenue actually collected and what would theoretically be raised if VAT was applied at the standard rate to the entire potential tax base in a “pure” VAT regime and all revenue was collected” (OECD, 2024<sup>[43]</sup>). The VRR is the ratio of actual VAT revenues to the product of final consumption (net of VAT revenues) and the standard VAT rate. The calculation is shown below:

$$\frac{\text{VAT revenues}}{(\text{final consumption expenditure} - \text{VAT revenues}) \times \text{standard VAT rate}}$$

This indicator provides insights into VAT revenue loss related to exemptions and reduced rates, fraud, evasion and tax planning as well as weaknesses in tax administrations. However, the indicator needs to be interpreted with caution and with reference to the underlying characteristics of the VAT system in each country, as a high VRR could result from cascading effects<sup>5</sup> or failure to refund VAT input credits. Other factors may increase the ratio, for example when place-of-taxation rules for international trade diverge from the destination principle (OECD, 2024<sup>[43]</sup>).

Informality can also have an impact on VRRs. In many African countries, a high proportion of the workforce operates in the informal sector. Not being registered for tax purposes, they do not benefit from VAT refunds for their inputs (AfDB, OECD, UNDP, 2016<sup>[44]</sup>). The interpretation of the VRR is also more difficult for countries relying significantly on tourism: these countries may record a high VRR because purchases by non-residents are not included in final consumption expenditure (the denominator) but in exports whereas the VAT on these purchases is included in the overall VAT revenues (the numerator) (Keen, 2013<sup>[45]</sup>). Another factor that may be linked to the previous point relates to the level of trade: countries with relatively a high ratio of trade to GDP tend to show high VRRs, probably because collecting VAT at the point of entry of a country is easier than collecting in the domestic market (Ebrill, L. P., Keen, M., & Perry, V. J., 2001<sup>[46]</sup>).

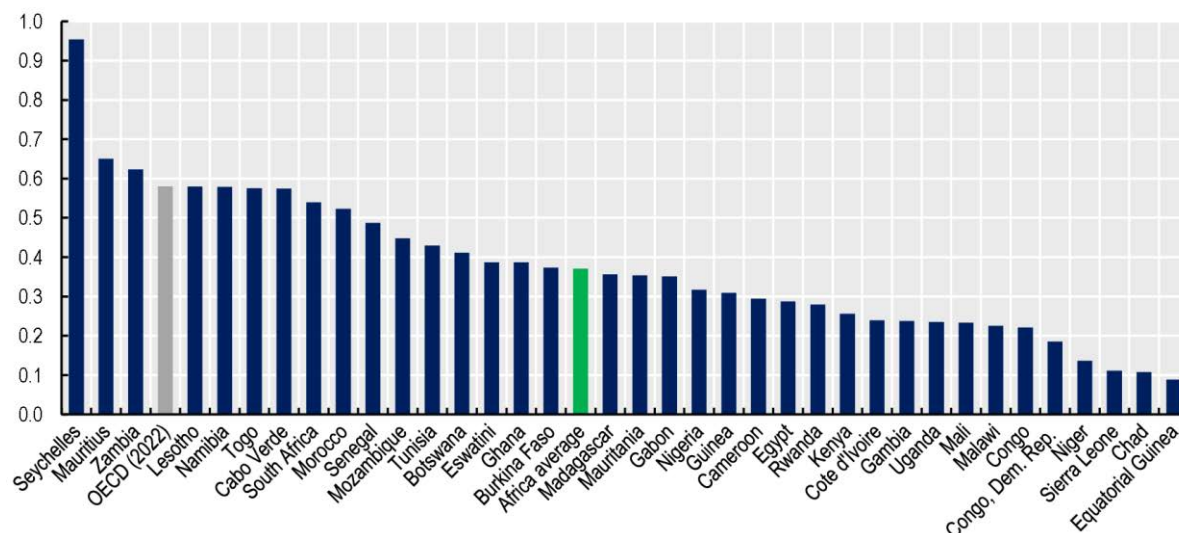
Figure 1.16 shows the VRR for the 36 countries in this publication that operate a VAT system (which excludes Liberia and Somalia). In 2023, the average VRR for these countries stood at 0.37, which was below the OECD average of 0.58 (in 2022, latest available figure). The VRR ranged widely in Africa: Seychelles, Mauritius and Zambia had the highest VRRs (0.95, 0.65 and 0.62, respectively) while Chad and Equatorial Guinea had the lowest (0.11 and 0.09 respectively).

Seychelles has a relatively broad-based VAT system and there are no reduced VAT rates, although there are a few VAT exemptions for basic necessities such as agricultural and pharmaceutical products and for fuels (OECD, 2020<sup>[47]</sup>). In addition, the high VRR could be partly due to the importance of tourism: revenue

from VAT is primarily generated through Seychelles' tourism sector, which is taxed at the standard rate and contributes about half of total VAT receipts (OECD, 2020<sup>[47]</sup>).


The tourism sector also plays an important role in the economy of Mauritius (World Bank, 2024<sup>[48]</sup>) and could partly explain its higher VRR. Although the VRR of Mauritius is relatively high, (IMF, 2024<sup>[49]</sup>) argues that VAT collection in the country could be improved by removing exemptions, addressing compliance issues and lowering VAT thresholds to widen the tax net.

**Figure 1.16. VAT revenue ratio by country, 2023**



Note: The figure does not include Somalia and Liberia as they do not operate a VAT system.

Source: VAT rates and the OECD VRR are sourced from Consumption Tax Trends (OECD, 2024<sup>[43]</sup>), the final expenditure consumption figures from the World Economic Outlook (IMF, 2025<sup>[5]</sup>) and VAT revenues from the country tables in Chapter 5.

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In Zambia, the VAT withholding system introduced in 2017 proved highly effective, raising annual VAT revenue by an estimated 13% and significantly improving compliance, with affected firms 13% more likely to file returns (UNU-WIDER, 2023<sup>[50]</sup>). The system was suspended in mid-2025 following the rollout of a nationwide e-invoicing system for VAT. Collections are expected to continue rising under this new framework (IMF, 2025<sup>[51]</sup>).

Chad's low VRR is linked to low levels of VAT revenue collection, which amounted to 1.3% of GDP in 2023 (the second-lowest level in this report) as a result of weak VAT administration, VAT exemptions, deficiencies in the VAT refund mechanism and the large informal sector (IMF, 2019<sup>[52]</sup>). In addition, many essential goods and services in Chad are either exempt or subject to reduced rates (e.g., 9% for local products) (Gole, 2024<sup>[53]</sup>). The low VRR in Equatorial Guinea may be mainly explained by the exemption of VAT on the oil and gas sector in Equatorial Guinea (Pwc, 2024<sup>[54]</sup>).

The value of trade (mostly imports) exceeds GDP in Seychelles (105%) and Mauritius (180%) while it is less than 70% in Chad and Equatorial Guinea (World Bank, 2025<sup>[55]</sup>). This supports findings that a high level of trade is generally associated with a higher VRR (Ebrill, L. P., Keen, M., & Perry, V. J., 2001<sup>[46]</sup>).

## ***Environmentally related tax revenues***

Through the Paris Agreement of 2016, countries have committed to decarbonising their economies by the middle of this century, implying a shift away from fossil fuels as a source of energy. To reduce emissions and drive decarbonisation, more and more countries are deploying environmentally-related taxes and price-based policy instruments. By incorporating a price signal into consumer decisions, systems of environmental taxation give effect to the polluter-pays principle to favour greener over more polluting economic activities. Well-designed systems of environmental taxation in effect can thereby influence environmental outcomes by encouraging businesses and households to consider the environmental costs of their behaviour.

The 2023 Africa Climate Summit, Nairobi Declaration takes note that in addressing environmentally-related tax revenues, it is crucial to emphasise the acute vulnerabilities many African countries grapple with, arising from the unpredictable and devastating impacts of climate change (African Union, 2023<sup>[56]</sup>). Prolonged droughts, unyielding floods and wildfires brought by climate change inflict a heavy humanitarian and economic toll, undermining livelihoods, health and education, and threatening peace and security across the continent. Despite not being historical contributors to global warming, African countries bear its harsh consequences, underscoring the urgent need for global collaborative efforts.

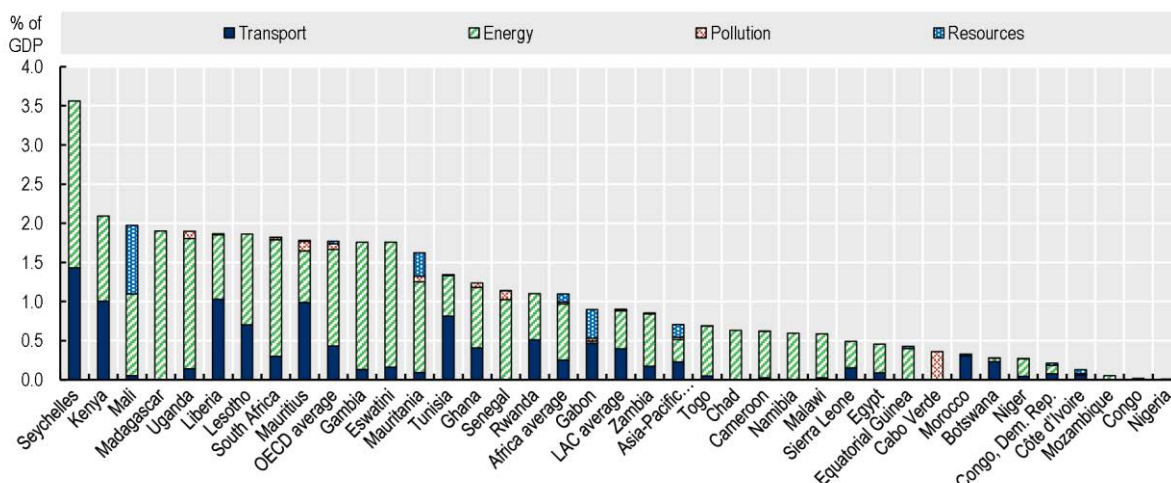
An environmentally-related tax is a tax whose base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific harmful impact on the environment regardless of whether the tax is intended to change behaviours or is levied for another purpose (OECD, 2005<sup>[57]</sup>). Revenues from taxes on energy can increase in the medium term if countries increase effective tax rates on the carbon content of fuels (Marten and Van Dender, 2019<sup>[58]</sup>). A joint ITF and OECD study (OECD/ITF, 2019<sup>[59]</sup>) shows how revenues from road transport can be stabilised in the long term through a mix of taxing distance driven, vehicles and fuel.

Although environmentally-related taxes are not a category in the standard OECD classification of tax revenues, they can be identified through the detailed list of specific taxes included for most countries within this overarching classification. It is on this basis that they are included in the OECD Policy Instruments for the Environment (PINE) database (OECD, 2024<sup>[60]</sup>).<sup>6</sup> In 2020, the OECD started collecting Environmentally Related Tax Revenue (ERTR) accounts in line with the System of Environmental and Economic Accounting; ETRTs are disaggregated by industries and households.

A detailed examination of country-specific taxes for 35 of the 38 African countries<sup>7</sup> in this report with ETRT data demonstrates that, on average, revenues from environmentally related taxes amounted to 1.1% of GDP in 2023, a higher level than the LAC and Asia-Pacific unweighted averages of 0.9% and 0.7% of GDP, respectively but lower than the OECD (1.8% of GDP). Across Africa, ETRTs ranged from less than 0.1% of GDP in the Republic of the Congo and Nigeria to 3.6% in Seychelles (Figure 1.17). These figures should be treated with caution as it is not always possible to identify the precise level of ETRTs for each country; the level of revenues shown in Figure 1.17. depends in part on the granularity of tax revenue data available.

Figure 1.17. Environmentally related tax revenues by country and main tax base, 2023

Percentage of GDP



Note: The figures of environmentally related tax revenues depend on the granularity of tax revenue data provided by participating countries. Burkina Faso, Guinea, and Somalia are excluded as it has not been possible to identify environmentally related tax revenue data in 2023. Source: Authors' calculations based on data from (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx> and the PINE database for the OECD, LAC and Asia-Pacific averages (OECD, 2024<sup>[60]</sup>)

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ERTRs can be split into different categories of tax base, notably energy (e.g., fossil fuels and electricity), transport, pollution and resources (e.g., mining and fossil fuel extraction).

- In 2023, revenues from energy taxes generated the majority of ETRTs among the countries in this publication (0.7% of GDP on average). Taxes on energy products accounted for the largest share of ETRTs in 25 of the 34 countries.
- Revenues from motor vehicles and transport services accounted for most of the remainder (0.3% of GDP on average). They were the main source of ETRTs for nine countries.
- Revenues from other environmentally related bases are smaller, at 0.1% of GDP on average for natural resources and pollution combined.
- On average, the structure of ETRTs in Africa is very similar to the OECD and the LAC region. By contrast, Asia-Pacific economies rely almost equally on taxes on energy, resources and transport.

Analysis of environmental taxes in the Africa region needs to be understood in the context of the extensive use of fossil fuel subsidies. Among the countries in this publication, Egypt, Gabon, Ghana and Nigeria provided fossil fuel consumption subsidies amounting to about USD 66.5 billion, USD 385.4 million, USD 2.6 billion and USD 18.7 billion, respectively, in 2022 (IEA, 2023<sup>[61]</sup>). These subsidies may add significantly to countries' borrowing needs, forcing some African countries (such as Ghana, Kenya and Nigeria) to remove some subsidies in 2022 or 2023 (Africa Business Insider, 2023<sup>[62]</sup>).



## Tax revenues by region and by income group

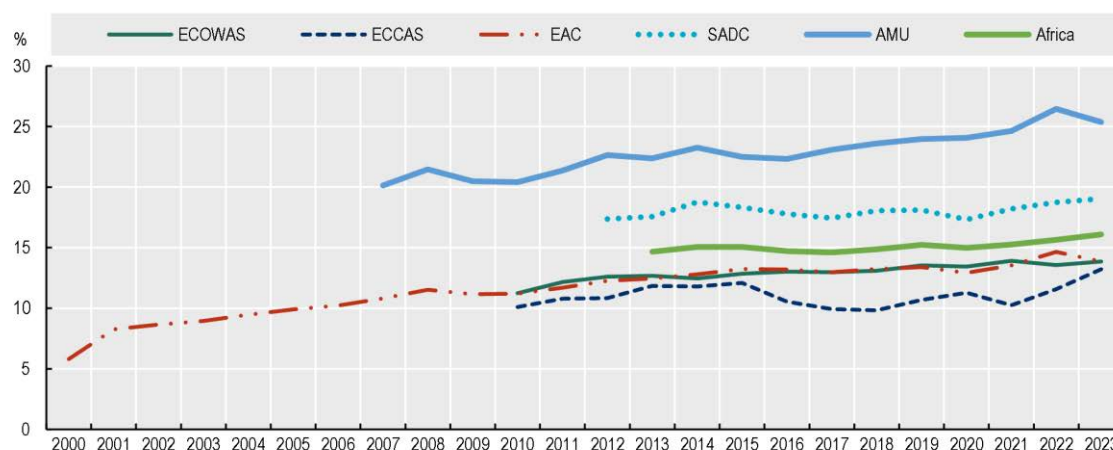
### Regional communities

The 38 countries included in this publication belong to one or more Regional Economic Communities (RECs) on the continent, which facilitate economic integration between their members (African Union, 2024<sup>[63]</sup>). This section describes tax revenue trends and tax structures in five RECs, namely the East African Community (EAC), the Economic Community of Central African States (ECCAS), the Economic Community of West African States (ECOWAS), the Arab Maghreb Union (AMU) and the Southern African Development Community (SADC).<sup>8</sup>

*Revenue Statistics in Africa* includes many but not all members of these RECs; coverage ranges from 57% for EAC to 80% for SADC and 87% for ECOWAS. The indicators showing the average level and structure of tax revenues across the five RECs only include the member states participating in *Revenue Statistics in Africa*.


The average tax-to-GDP ratios for AMU and SADC exceeded the Africa average of 16.1% in 2023 (at 25.4% and 19.0% of GDP, respectively), while the average tax-to-GDP ratios for ECOWAS, EAC and ECCAS were below the Africa average (at 13.9%, 13.8% and 13.2%, respectively). Between 2013 and 2023, average tax-to-GDP ratios rose in all five RECs, with increases ranging from 1.3 p.p. in ECOWAS to 2.7 p.p. in AMU. The average tax-to-GDP ratio increased by 1.6 p.p. in EAC, by 1.7 p.p. in SADC and by 2.4 p.p. in ECCAS over the same period (Figure 1.18).

**Figure 1.18. Tax revenue trends in RECs and the Africa average, 2000-23**



Note: The Africa and the REC averages should be interpreted with caution as data for social security contributions are not available or are partial in certain countries<sup>2</sup> or are estimated in 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. The average for each REC is calculated with reference to the member countries participating in *Revenue Statistics in Africa*.

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

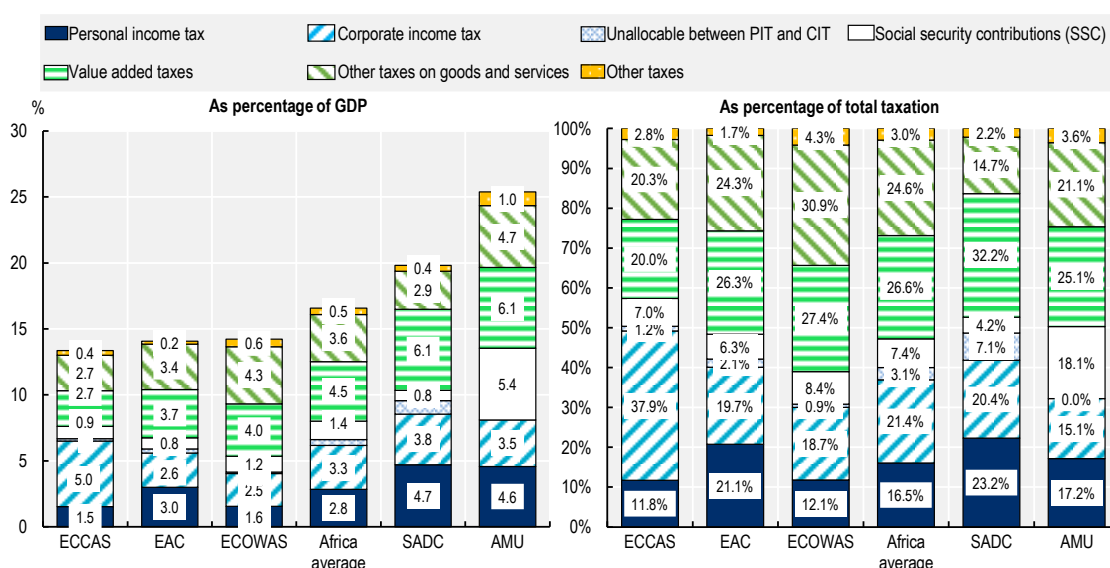
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Tax structures varied across the RECs in 2023, albeit with some commonalities between them.

- Income taxes were the principal source of revenues for ECCAS countries on average, with CIT representing the highest share of total tax revenues (37.9%). CIT revenues contributed a larger share of tax revenues in ECCAS than in any of the other RECs.

- Taxes on goods and services were the main source of revenues for EAC, ECOWAS and AMU. Within taxes on goods and services, EAC and AMU generated a slightly larger share of VAT revenues than revenues from non-VAT taxes on goods and services (“other taxes on goods and services” in Figure 1.19). Although ECOWAS has the largest share of VAT revenues among the three RECs, non-VAT taxes on goods and services accounted for the largest share of tax revenues at 30.9%. VAT revenues in these three RECs ranged from 25.1% in AMU to 27.4% in ECOWAS.
- Income taxes and taxes on goods and services were equally important as a percentage of total tax revenues for SADC countries on average (47%). VAT was the principal source of SADC tax revenues, amounting to 32.2%, and represented the largest share compared to the other RECs. VAT revenues accounted for twice as much of the tax mix in SADC countries on average than revenues from other taxes on goods and services (14.7%). PIT was the second-largest source of tax revenues in SADC; at 23.2% of tax revenues, the share of PIT was also the largest among all RECs analysed here.
- Social security contributions accounted for less than 10% of total tax revenues in all the RECs except AMU, where they contributed to 18.1% of total taxation in 2023.

Figure 1.19. Tax structures in RECs and the Africa average, 2023



Note: The Africa average and the REC averages should be interpreted with caution as data on social security contributions are not available or are partial in certain countries<sup>2</sup> and are estimated in 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. The REC averages only take into account data from the member countries participating in *Revenue Statistics in Africa*.<sup>8</sup> The sum of the individual shares may not equal the reported total.<sup>4</sup>

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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As a percentage of GDP, revenues from the main tax categories varied greatly across the RECs:

- Average PIT revenues ranged from 1.5% of GDP in ECCAS to 4.7% in SADC while CIT revenues ranged from 2.5% of GDP in ECOWAS to 5.0% in ECCAS. PIT and CIT revenues were of similar magnitude in EAC on average.

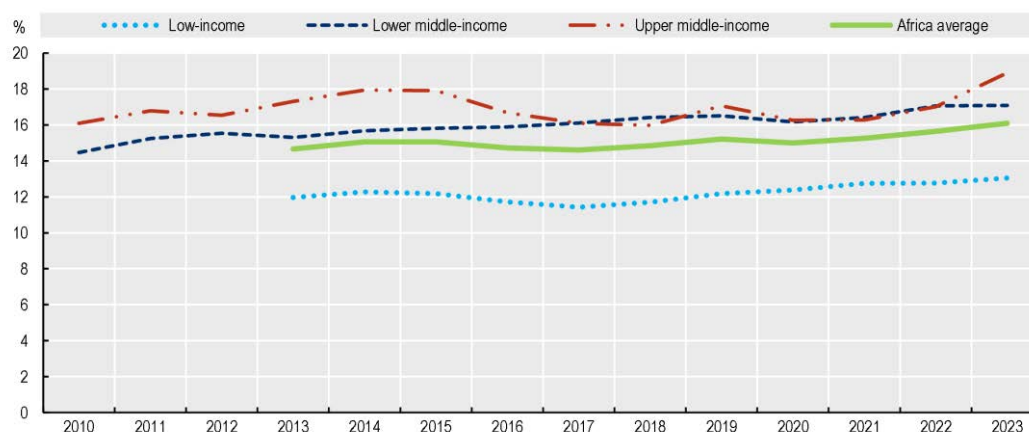
- VAT revenues and revenues from non-VAT taxes on goods and services were lowest in ECCAS (both 2.7% of GDP) and highest in AMU on average (6.1% and 4.7% of GDP respectively).
- Average social security contributions ranged from 0.7% of GDP in SADC to 5.5% of GDP in AMU.

### ***Tax revenues and tax structures by income group***

Countries participating in *Revenue Statistics in Africa* are categorised according to one of four income groups as defined by the World Bank (World Bank, 2024<sup>[64]</sup>): low income (15 countries), lower middle-income (16 countries), upper middle-income (six countries) and high income (one country, Seychelles). This section presents trends in tax-to-GDP ratios and the tax structure in 2023 by income group, excluding the high-income group because of the limited coverage (Seychelles is thus not included in the analysis).

The average tax-to-GDP ratio for each income group shown in Figure 1.20 confirms the tendency for countries with more developed economies to have higher tax-to-GDP ratios (as discussed in Box 1.2). In 2023, the average tax-to-GDP ratios of the lower middle-income countries and upper middle-income countries were higher than the Africa average, at 17.1% and 18.9% respectively. In contrast, the average tax-to-GDP ratio of low-income countries was 13.0%, which was below the Africa average and below the threshold of 15% considered as a tipping point to accelerate growth and development (Gaspar, Mansour and Vellutini, 2023<sup>[65]</sup>).

**Figure 1.20. Tax revenue trends by income group and the Africa average, 2010-23**



Note: The Africa average and the averages by income groups should be interpreted with caution as data on social security contributions are not available or are partial in certain countries<sup>2</sup> and are estimated in 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. Income groupings follow the World Bank classification (World Bank, 2024<sup>[64]</sup>).

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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A combination of a large informal sector and reliance on foreign aid often leads to low-income countries having a narrower tax base that in turn constrains growth in tax collections (Besley and Persson, 2014<sup>[66]</sup>) (Bachas, Jensen and Gadenne, 2024<sup>[67]</sup>). It is especially crucial for low-income countries to increase tax revenues as they often lack steady sources of funding and confront the greatest spending needs.

On average, tax revenues as a share of GDP increased for all income groups between 2013 and 2023. Tax revenues in low-income countries increased by 1.1 p.p. over the period while they rose by 1.8 p.p. in lower middle-income countries and by 1.6 p.p. in upper middle-income countries.

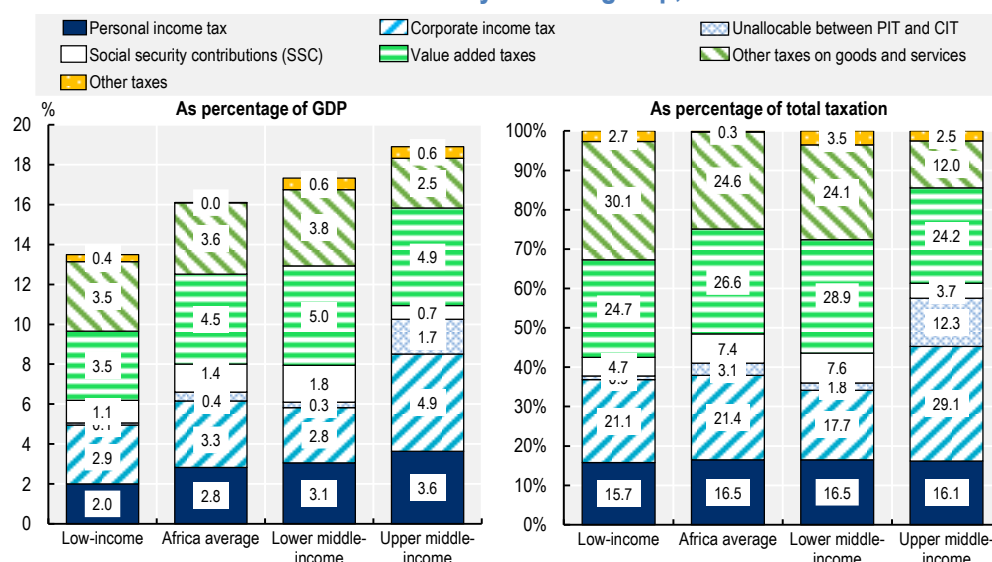
The tax categories contributing most to the increase in tax revenues between 2013 and 2023 vary across income groups. The rise in tax revenues in low-income countries was primarily due to higher income tax revenues, mainly from CIT. Revenues from non-VAT taxes on goods and services were the main factor behind the growth in tax revenues in lower middle-income and upper middle-income countries.

Figure 1.21. presents the tax structure as a percentage of GDP and as a share of total tax revenues for the Africa average and the three income groups. The tax structure in the low-income countries and in lower middle-income countries is characterised by a high reliance on taxes on goods and services (respectively 54.8% and 53.0% of tax revenues in 2023). In contrast, the average tax mix of upper middle-income countries has a greater share of income taxes (57.5%).

Within taxes on goods and services, VAT ranged between 24.2% to 28.9% of total tax revenues across the three income groups. For non-VAT taxes on goods and services, upper middle-income countries showed the lowest share of tax revenues on average while low-income countries recorded the largest share (respectively 12.0% and 30.1% of tax revenues). The share of PIT in 2023 was highest in lower middle-income countries (16.5% of total tax revenues) and lowest in low-income countries (15.7%).


(Bachas, Jensen and Gadenne, 2024<sup>[67]</sup>) explain that taxes on goods and services as a share of total taxes tend to decrease with economic development while the share of PIT tends to increase. They contend that the PIT base expands as countries develop and the workforce transitions from self-employment to dependant employment (contributing to a transition from the informal sector to the formal sector). This transition is supported by the increasing market share of larger firms, which leads to a larger share of employees in the workforce. These trends tend to result in higher PIT revenues as well as a smaller informal sector in countries with higher incomes. Low-income countries find it difficult to enforce taxes on self-employed and low-earning workers and tend to exempt this sector of the workforce even though it tends to represent most workers.

**Figure 1.21. Tax structures of African countries by income group, 2023**



Note: The Africa average and the averages by income groups should be interpreted with caution as data on social security contributions are not available or are partial in certain countries<sup>2</sup> and are estimated in 2023 for Equatorial Guinea, Mauritania, Senegal and Tunisia. Income groupings follow World Bank classification (World Bank, 2024<sup>[64]</sup>). The sum of the individual shares may not equal the reported total.<sup>4</sup>

Source: Authors' calculations based on (OECD/AUC/ATAF, 2025<sup>[4]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <https://data-explorer.oecd.org/s/dx>.

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## Taxes by level of government

Analysis of taxation by level of government is limited by the fact that data on sub-national tax revenues are only available for six countries participating in this publication: Eswatini, Mauritius, Morocco, Nigeria<sup>9</sup>, Somalia and South Africa. In 2023, sub-national government revenues accounted for 0.2% of total tax revenues in Mauritius, 2.4% in Eswatini, 3.0% in Morocco, 4.3% in South Africa, 12.2% in Nigeria and 33.0% in Somalia.

Revenues from property taxes are the most important source of reported tax revenue for sub-national governments in Eswatini, Mauritius, Morocco and South Africa. They accounted for all the reported tax revenue collected locally in Eswatini, Mauritius and South Africa and for more than 80% in Morocco. In contrast, sub-national government tax revenues in Nigeria are mostly sourced from income taxes and in Somalia from taxes on goods and services.

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## Notes

<sup>1</sup> The Africa average should be interpreted with caution as data on social security contributions are not available for Chad, the Democratic Republic of the Congo (prior to 2012), Equatorial Guinea (prior to 2013), The Gambia, Guinea, Liberia, Madagascar (prior to 2011), Namibia (prior to 2009), the Republic of the Congo (prior to 2018), Sierra Leone (prior to 2018), Togo and Uganda and Zambia and are only partially available for Cameroon and Senegal. Social security contributions for Botswana, Lesotho and Malawi are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the OECD Interpretative Guide.

<sup>2</sup> Data on social security contributions are not available for Chad, the Democratic Republic of the Congo (prior to 2012), Equatorial Guinea (prior to 2013), the Gambia, Guinea, Liberia, Madagascar (prior to 2011), Namibia (prior to 2009), the Republic of the Congo (prior to 2018), Sierra Leone (prior to 2018), Togo, and Uganda and Zambia and are only partially available in Cameroon and Senegal. Social security contributions for Botswana, Lesotho and Malawi are deemed to be zero as they do not meet the criteria to

be classified as social security contributions set out in the OECD classification of taxes in the OECD Interpretative Guide.

<sup>3</sup> Other taxes goods and services include general taxes other than VAT (e.g. sales taxes), taxes on specific goods and services other than excises and import duties (e.g. taxes on exports, taxes on specific services) and all taxes on use of goods, or on permission to use goods or perform activities (e.g. taxes in respect of motor vehicles, business licences). When excise duties and import duties are not specified separately, they are also included in other taxes on goods and services.

<sup>4</sup> The Africa and sub-regional averages for each tax category as a percentage of GDP or as a percentage of total tax revenues (tax structure) are calculated using countries with available data, this means that countries with missing data for a main tax category (e.g. PIT, CIT, SSC) are excluded from the averages of that category which may lead to its misestimation. For example, countries that operate a social security system but were not able to report social security contributions revenues are excluded from the averages of the category 2000 social security contributions. Consequently, the sum of the different category averages may not coincide with the Africa or sub-regional averages of total tax revenue.

<sup>5</sup> 'Cascading' refers to a situation whereby a tax is levied on a product at every stage of its production and distribution without allowing for a deduction of the tax paid at previous stages. For example, a wholesaler cannot claim a VAT credit for the raw materials he bought for its own production because no VAT was paid on them initially.

<sup>6</sup> The PINE database classifies environmentally related taxes under four bases:

- Energy: This covers taxation of energy products such as fossil fuels and electricity also including fuels for transportation such as petrol and diesel. All CO<sub>2</sub>-related taxes are in this category.
- Motor vehicles and transport services: This category includes imports or sales taxes on transport equipment, recurrent taxes on ownership, registration or road use of motor vehicles, and other transport-related taxes.
- Resources: This category includes taxes on mining and quarrying, forestry, wildlife and fisheries.
- Pollution: This category includes taxes on ozone-depleting substances, water and wastewater, waste management.

<sup>7</sup> Burkina Faso, Guinea and Somalia are excluded as it has not been possible to identify environmentally related tax revenue data in 2023.

<sup>8</sup> The composition of these RECs is as follows:

- East African Community (EAC): Burundi, the Democratic Republic of the Congo, Kenya, Rwanda, Somalia, South Sudan, Uganda and Tanzania. All EAC countries except Burundi, South Sudan and Tanzania are covered in this publication.
- Economic Community of Central African States (ECCAS): Angola, Burundi, Cameroon, the Central African Republic, Congo, Gabon, Equatorial Guinea, DRC, Rwanda, Sao Tome and Principe and Chad. All countries in ECCAS except Angola, Burundi, the Central African Republic and Sao Tome and Principe are covered in this publication.
- Economic Community of West African States (ECOWAS): Benin, Burkina Faso, Cabo Verde, Cote d'Ivoire, The Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone and Togo. All ECOWAS countries except Benin and Guinea-Bissau are covered in this publication.

- Southern African Development Community (SADC): Angola, Botswana, the Democratic Republic of the Congo, Eswatini, Lesotho, Madagascar, Malawi, Mauritius, Mozambique, Namibia, Seychelles, South Africa, Tanzania, Zambia and Zimbabwe. All countries in SADC except Angola, Tanzania and Zimbabwe are covered in this publication.
- Arab Maghreb Union (AMU): Algeria, Libya, Mauritania, Morocco and Tunisia. Algeria and Libya are not covered in this publication.

<sup>9</sup> Sub-national tax revenue figures for Nigeria include state revenues but exclude local government revenues.

# **2**

## **Non-tax revenue trends in Africa, 2013-2023**

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Chapter 2 discusses the latest trends in non-tax revenues as well as the evolution of non-tax revenues over the past decade across 37 African countries. The chapter examines the level and structure of non-tax revenues for individual countries and on average across the continent. It includes in-depth analysis of revenues from extractive industries and a comparison of non-tax revenues in African countries, Asia and the Pacific, and Latin America and the Caribbean.

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## Introduction

A complete picture of public finances requires statistics that go beyond taxation, especially for many African countries that obtain substantial revenues in the form of grants or royalties from oil and minerals. *Revenue Statistics in Africa* collects statistics on both tax and non-tax revenues, non-tax revenues being government revenues that do not meet the OECD definition of taxation.<sup>1</sup> Although there are some important methodological differences between tax and non-tax revenues, they need to be included in any accounting of a country's total financial resources.<sup>2</sup> This chapter provides cross-country comparisons of non-tax revenues for the countries in this publication.

The main categories of non-tax revenues reported here are:<sup>3</sup>

- grants from foreign governments or international organisations (budget aid, food aid, capital transfers, current transfers, project grants, programme grants, international debt relief, etc.);
- rents and royalties (such as oil or mining royalties and telecommunications spectrum fees);
- other property income (interest, dividends and other returns on government investment);
- sales of goods and services (which include some administrative fees such as passport fees, driver's licence fees, and some fees for regulatory inspections);
- fines and penalties (including fines and penalties due to tax violations);
- miscellaneous and unidentified revenues (non-tax revenues that cannot be classified according to the other categories, such as large insurance settlements and large donations made by private citizens or organisations).

## Non-tax revenues as a percentage of GDP

Non-tax revenues in Africa in 2023 amounted to 5.9% of GDP on average among the 37 countries reporting this data for this edition of *Revenue Statistics in Africa*.<sup>4</sup> Non-tax revenues ranged from 0.5% of GDP in The Gambia to 33.8% of GDP in Lesotho (Figure 2.1). On average, the amount of non-tax revenues collected in each country was 43% of the amount of tax revenues, or 25.1% of the total tax and non-tax revenues.

Botswana, Lesotho, the Republic of the Congo and Somalia were the only countries for which non-tax revenues were higher than tax revenues in 2023. Botswana, Eswatini, Lesotho, and Namibia are net recipients of funds from the Southern African Customs Union (SACU) Common Revenue Pool (see Box 2.1), which leads to non-tax revenues being higher and tax revenues being lower than otherwise would be the case. All four net SACU recipients are within the top five African countries in non-tax revenues per capita. Equatorial Guinea, Gabon and the Republic of the Congo are far more oil-rich than any of the other African countries in this report<sup>5</sup>.

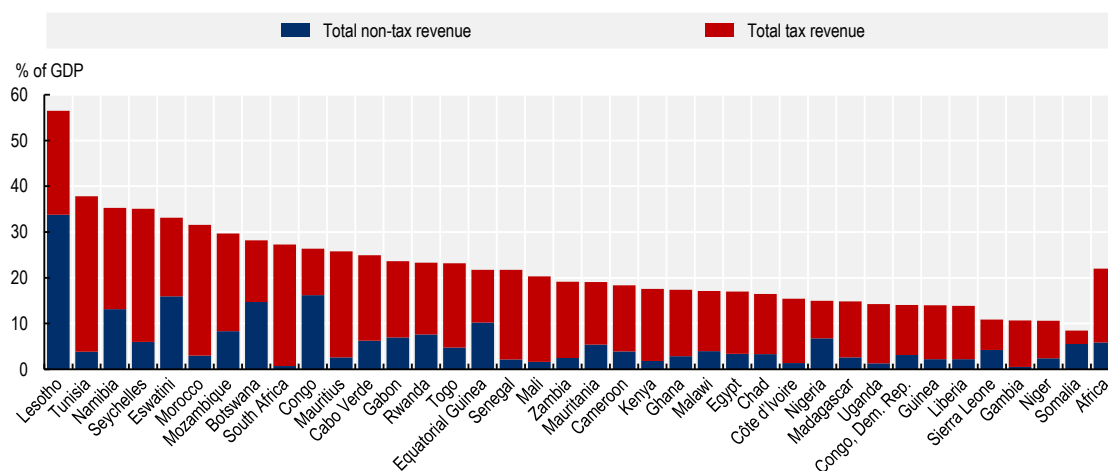
These three countries were all among the top nine recipients of non-tax revenues in Africa. Somalia has relied mostly on grants to fund its government while building its fiscal capacity since the end of a civil war in 2012 (Khan and Khan, 2022<sup>[1]</sup>). As a result, its non-tax revenues, 5.5% of GDP, mostly grants, was twice as high as its tax revenues (2.9% of GDP) in 2023.

The impact of non-tax revenues on national budgets is not the same as for tax revenues. Tax revenues are unrequited, meaning that although in the aggregate, tax revenues are used to finance government expenditures, individual tax payments are not directly exchanged for a specific good or service. Some non-tax revenues, however, do have a direct impact on expenditures. Revenues from sales of goods and services, for example, cannot be collected without the government providing the goods and services in question, which will be recorded as expenditures. However, adding together tax and non-tax revenues gives a more comprehensive picture of African finances than looking at tax revenues in isolation.

The average sum of total tax and non-tax revenues for African countries was 21.9% of GDP in 2023, ranging from 8.4% of GDP in Somalia to 56.5% of GDP in Lesotho. Lesotho's unusually high revenues in that year reflected the high volatility of its SACU revenues (see the discussion below on Southern African Customs Union revenues). In the previous year, combined revenues amounted to 44.4% of GDP. The ranking of African countries by total tax and non-tax revenues differs from the ranking of countries according to their tax-to-GDP ratio. For example, in terms of tax-to-GDP ratio alone, Botswana was 23<sup>rd</sup> and the Republic of the Congo was 32<sup>nd</sup> out of 38 countries, but they are 8<sup>th</sup> out of 37 countries and 10<sup>th</sup> out of 37 countries, respectively, in terms of combined tax and non-tax revenues as a percentage of GDP.

**Figure 2.1. Total tax and non-tax revenues by country, 2023**

Percentage of GDP



Notes: Tax-to-GDP ratios and non-tax-to-GDP ratios need to be interpreted with caution for some countries due to incomplete data. Non-tax revenue includes sub-national non-tax government revenues for Eswatini, Kenya, Mauritius, Morocco, Nigeria, Somalia, and South Africa, the only countries for which such revenues are reported. In 2023, these represented, respectively, 1%, 14%, 5%, 37%, 0.1%, 8% and 16.5% of all non-tax revenue collected for each country. Burkina Faso provided data on tax revenues in 2023 but data on non-tax revenues were not available for this edition. Interpreting the impact of total revenues on national budgets is not the same as for tax revenues, since non-tax revenues are not necessarily unrequited, and can therefore have impacts on expenditures that are not present in tax revenues.

See the country tables in Chapters 5 and 6 for further information. "Africa" refers to the average for the 37 African countries reporting non-tax revenues in this report.

Source: Table 4.1 in Chapter 4 and Table 6.1 in Chapter 6 and (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD data explorer, <http://data-explorer.oecd.org/s/dx>.

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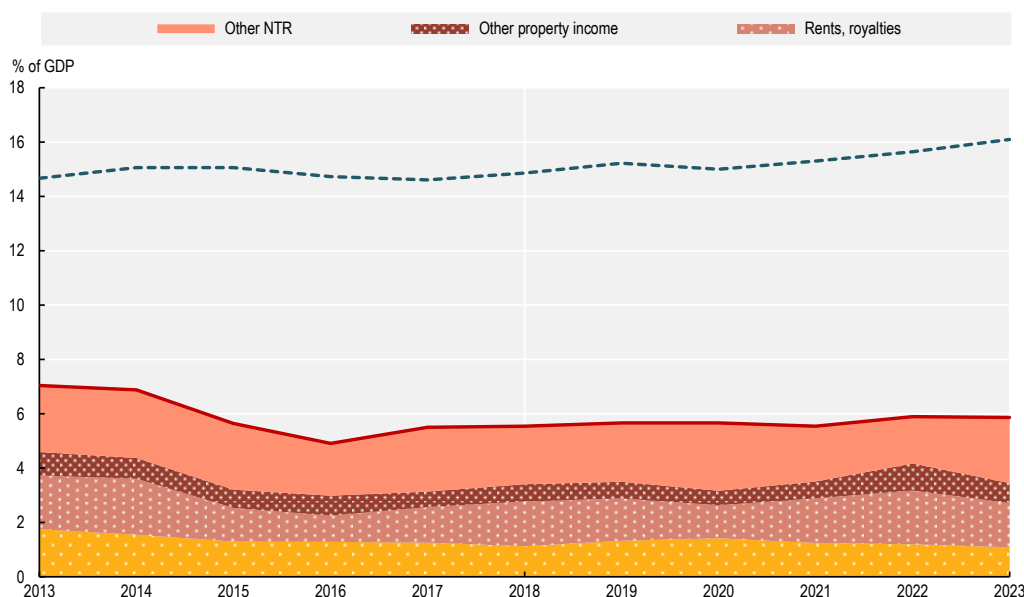
At 5.9% of GDP in 2023, non-tax revenues were at the same level as in 2022 (Figure 2.2). An increase of 0.6 p.p. of GDP in other non-tax revenues (mostly SACU revenues) was offset by a decline of 0.6 p.p. of GDP in property revenues in 2023. This was a reversal of changes in 2022, when SACU revenues decreased while property revenues increased from the previous year. Between 2013 and 2023, the average level of non-tax revenues across African countries declined 1.2% of GDP, which offset more than 85% of the increase in tax revenues over this period. Total non-tax revenues have remained between 5.5% and 5.9% of GDP since 2017 after declining by 2.1 p.p. between 2013 and 2016.

Total revenues as a share of GDP (tax and non-tax revenues) have been steadily increasing in recent years from a low of 19.6% of GDP in 2016 to 21.9% in 2023, an increase of 2.3 p.p. that was mostly driven by increases in tax revenues. Total revenues are approaching the 10-year high of 22% of GDP reached

in 2014, albeit with differences in composition: non-tax revenues were 26.8% of total revenues on average in 2023, compared with 32.5% in 2013. As *Revenue Statistics in Africa* data shows, non-tax revenues have historically been more volatile than tax revenues, in part due to the variability of oil and mineral prices, the instability of the SACU revenue-sharing formula, and unpredictable changes in grants; a reduction in the proportion of non-tax revenues within the overall revenue mix could therefore lead to more stable public finances.

**Figure 2.2. Africa average non-tax revenues, 2013-23**

Percentage of GDP



Note: Africa average is calculated over 37 African countries excluding Burkina Faso, for which data on tax revenues was available, but not non-tax revenues. "Other NTR" in this figure includes all non-tax revenues aside from grants and property income. This includes sales of goods and services, fines and penalties, and miscellaneous and unidentified revenues (including SACU revenues).

Source: Authors' calculations based on data from (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

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## Country groupings by main source of non-tax revenues

Figure 2.3 shows the contribution of each major category of non-tax revenues ("NTR") to total non-tax revenues for each country in 2023. In this figure, other non-tax revenues ("other NTR") can include sales of goods and services, fines and penalties, or miscellaneous and unidentified revenues, but mostly consists of SACU revenues. In Panel A, revenues are shown as a percentage of GDP; in Panel B, they are shown as a percentage of total non-tax revenues.

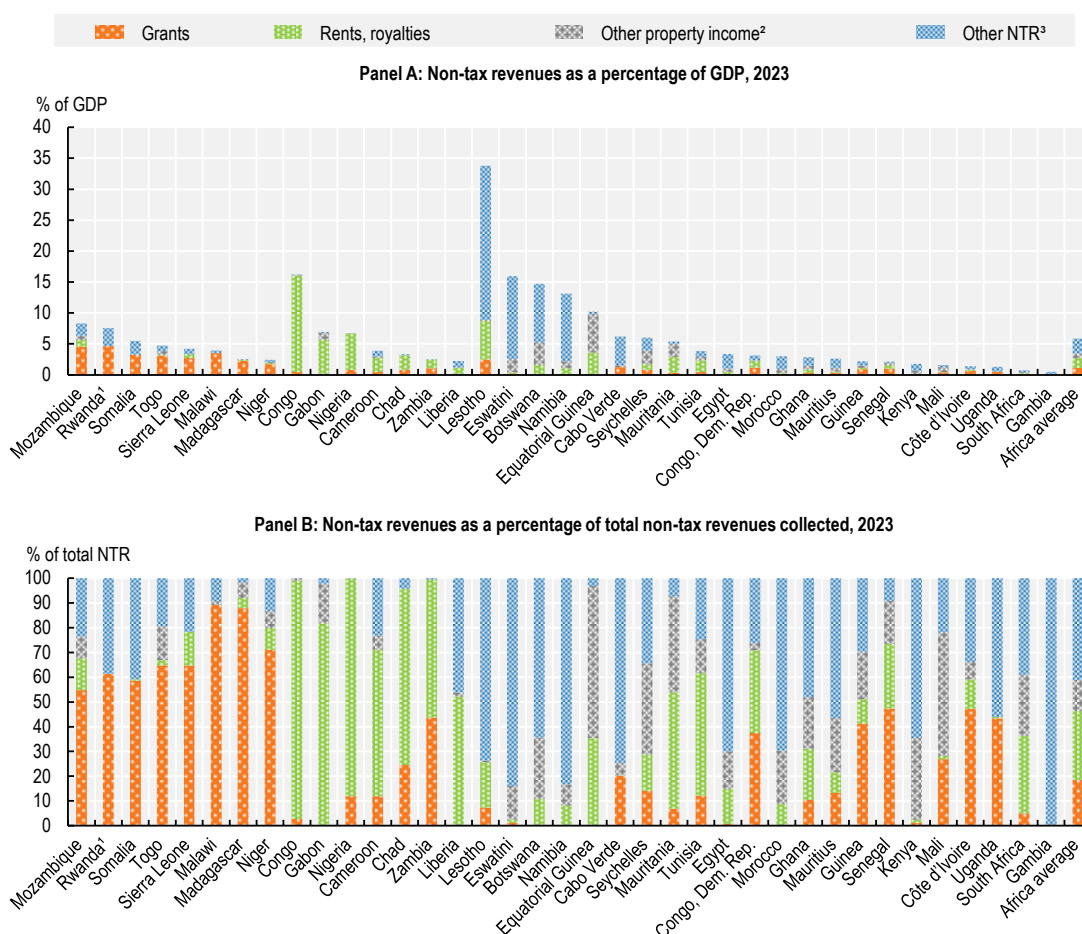
Four distinct groups are apparent in the data for 2023:

- Eight countries received a majority of their non-tax revenues in the form of grants (Madagascar, Malawi, Mozambique, Niger, Rwanda, Sierra Leone, Somalia and Togo). On average, these countries received grant revenue equivalent to 3.2% of GDP in 2023. All these countries are

classified by the World Bank as low-income countries (World Bank, 2025<sup>[3]</sup>), and some are relatively reliant on foreign assistance to fund their domestic budgets.

- Seven countries received most of their non-tax revenues from rents and royalties (Cameroon, Chad, Gabon, Liberia, Nigeria, the Republic of the Congo and Zambia). For all these countries aside from Liberia and Zambia, oil and gas royalties provided the majority of non-tax revenues. Rents and royalties in these seven countries amounted to 4.9% of GDP on average.

**Figure 2.3. Structure of non-tax revenues by country, 2023**



Note: Data include sub-national government non-tax revenues for Eswatini, Kenya, Mauritius, Morocco, Nigeria, Somalia and South Africa. "Africa" refers to the average for the 37 countries reporting non-tax revenues in this report. NTR = "non-tax revenues".

1. For Rwanda, non-tax revenues aside from grants, fines, penalties and forfeits were not disaggregated in the data and are therefore classified as miscellaneous and unidentified revenues.

2. Interest, dividends, and other property income aside from rents and royalties.

3. All other non-tax revenues not elsewhere specified, including sales of goods and services, fines, penalties and forfeits, SACU revenues, and unidentified revenues.

See the country tables in Chapters 5 and 6 for further information.

Source: Table 6.2 in Chapter 6 and (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

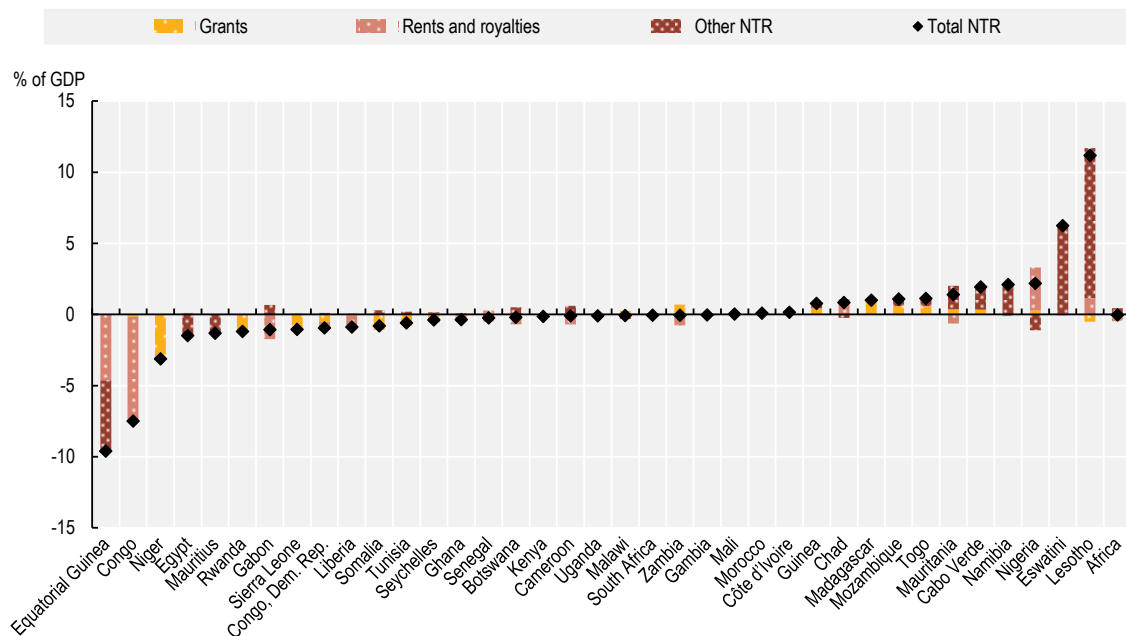
- Botswana, Eswatini, Lesotho and Namibia, the four countries neighbouring South Africa that belong to SACU, received substantial non-tax revenues via transfers from the SACU Common Revenue Pool. On average, these countries collected non-tax revenues outside of grants and property income equivalent to 14.7% of GDP.
- Among the remaining 18 countries, there was considerable heterogeneity, with neither grants nor rents and royalties constituting a majority of non-tax revenues. Among these countries, grants were the largest source of non-tax revenues for the Democratic Republic of the Congo, Côte d'Ivoire, Guinea and Senegal, although they did not constitute more than 50% of revenues. Similarly, rents and royalties were the largest source of non-tax revenues for Mauritania and Tunisia but were less than half of non-tax revenues. For the other countries, the main sources of non-tax revenues included: interest and dividends for Equatorial Guinea, Mali, and Seychelles; sales of goods and services for Cabo Verde, The Gambia, Ghana, Mauritius, Morocco and Uganda; fines and penalties for South Africa and miscellaneous and unallocated revenues for Egypt and Kenya.

### Changes in non-tax revenues by category, 2022-23

This section analyses changes in non-tax revenues between 2022 and 2023 by category (Figure 2.4). Although the change in the average ratio of non-tax revenues to GDP across the 37 countries was modest, this was not necessarily the case for individual countries.


**Figure 2.4. Changes in non-tax revenues by country and revenue type, 2022-23**

Percentage of GDP



Note: The black diamonds correspond to the sum of the percentage point changes in grants, rents and royalties and other non-tax revenues between 2022 and 2023. "Africa" refers to the average for the 37 African countries reporting non-tax revenues in this report. NTR = "non-tax revenues".

Source: Authors' calculations based on data from (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

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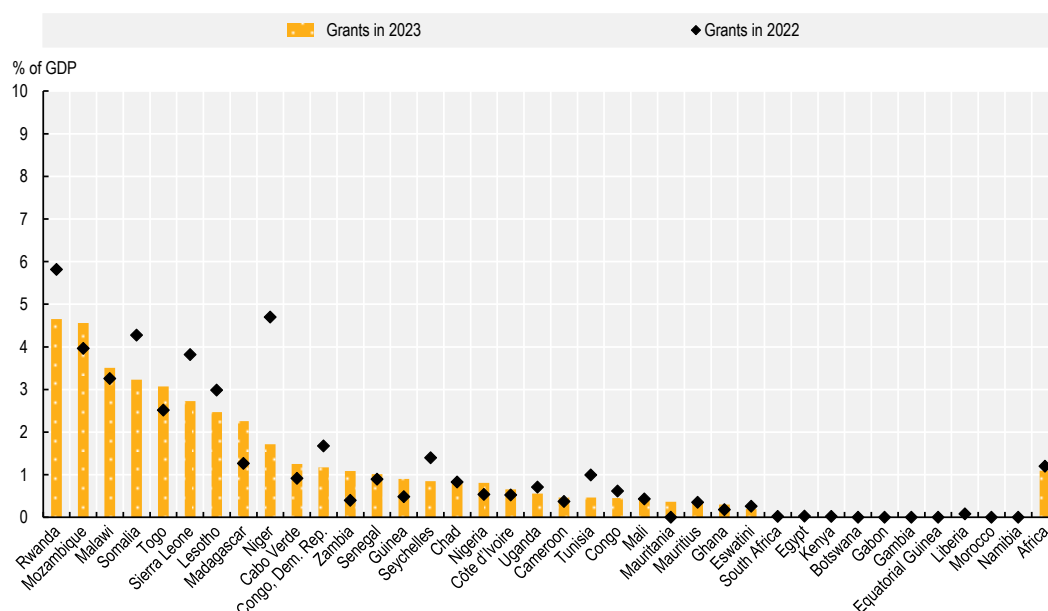
The average absolute change in non-tax revenues between 2022 and 2023 was 1.7% of GDP, compared with 1.1% for tax revenues. Since the increases in some countries were offset by decreases in others, the country-level variance did not translate into a volatile average African non-tax revenue. Half of the average absolute change in non-tax revenues was due to four outlying countries. In Lesotho and Eswatini, non-tax revenues increased strongly as a share of GDP (by 11.2 p.p. and 6.3 p.p. respectively) due to increases in SACU revenues. However, decreases in property income caused sizeable declines in the non-tax revenues of Equatorial Guinea (by 9.6 p.p.) and the Republic of the Congo (by 7.5 p.p.).

## Grants


On average, grant revenues for the 37 countries amounted to 1.1% of GDP in 2023. Eighteen countries received grant revenues amounting to less than 0.5% of GDP in 2023 (Figure 2.5), while for five countries, they exceeded 3% of GDP. Most countries receiving grants below 0.5% of GDP in 2023 were middle-income according to the World Bank's classification based on gross national income (GNI) per capita (World Bank, 2025<sup>[3]</sup>), with the exceptions of The Gambia, Liberia and Mali, which were low-income countries. Most of the countries receiving grants equivalent to more than 1% of GDP in 2023 were low income, with the exceptions of Cabo Verde, Lesotho, Senegal and Zambia, which were all lower middle income.

**Figure 2.5. Grant revenues by country, 2022 and 2023**

Percentage of GDP



Source: Tables 6.2 and 6.3 in Chapter 6 and (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>. "Africa (37)" refers to the average for the 37 African countries reporting non-tax revenues in this report.

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Most countries receiving substantial grant revenues observed a decline in their level as a share of GDP in 2023. Between 2022 and 2023, the largest changes in grant revenues were the decreases of 3% of GDP for Niger and of over 1% of GDP for Rwanda, Sierra Leone and Somalia. Niger's decline coincided with a coup in 2023 (RFI, 2023<sup>[4]</sup>) that complicated its efforts to obtain foreign aid. Rwanda has a goal of increasing its tax revenues to reduce its reliance on grants; it has seen its grants as a share of GDP drop



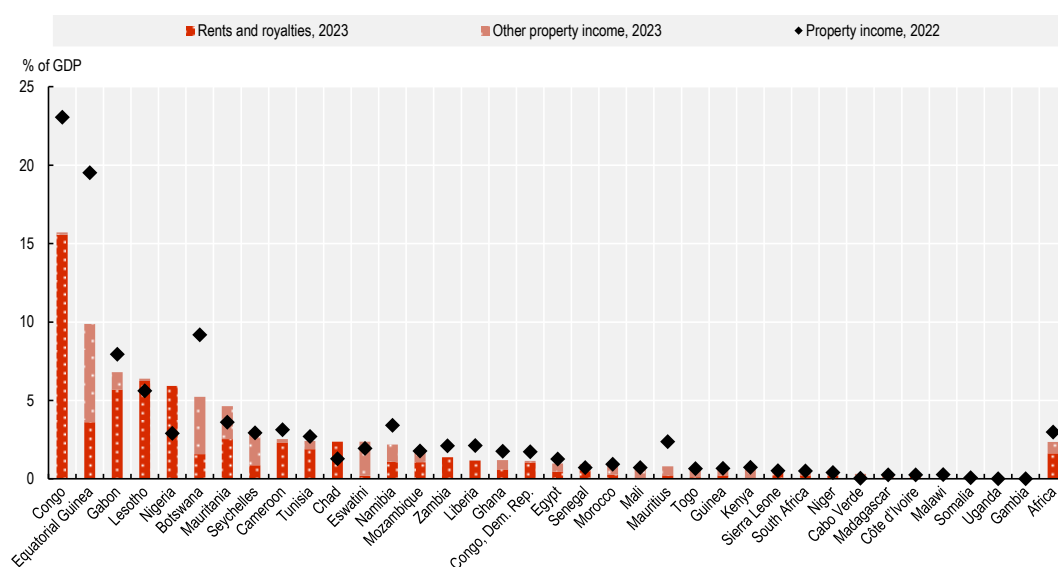
from a high of 11.1% in 2010 to 4.6% in 2023 (Minecofin, 2021<sup>[5]</sup>). Total ODA disbursements<sup>6</sup> from all official donors to the African continent in 2023 was 15% lower in real terms compared with its peak in 2020, although its level in 2023 was still higher than in 2019. The decline in foreign aid in 2022 and 2023 coincides with donors turning their attention to humanitarian crisis and conflicts in other regions (OECD, 2024<sup>[6]</sup>).

## Property income

Property income, or the revenues countries collect through their status as owners of property (which includes ownership of public lands and the oil and minerals underneath them as well as ownership of corporations), amounted to 2.4% of GDP for African countries on average in 2023 (Figure 2.6), down from 3.0% in 2022. Equatorial Guinea saw a drop of 9.6 p.p. between 2022 and 2023, while the drop for the Republic of the Congo was 7.3 p.p. The property income for these two countries is almost entirely from petroleum and gas, either collected in the form of royalties or through government stakes in oil and gas companies. Crude oil and natural gas exports in 2023 were equivalent to 38% and 47% of GDP for Equatorial Guinea and the Republic of the Congo, respectively. Equatorial Guinea saw a decline of 41% in the US dollar value of its crude oil exports and a decline of 29% in the US dollar value of its natural gas exports between 2022 and 2023. The US dollar value of crude oil exports from the Republic of the Congo dropped by 35% over the same period (CEPII, 2025<sup>[7]</sup>).

**Figure 2.6. Rents and royalties and other property income by country, 2022 and 2023**

Percentage of GDP



Note: Burkina Faso and Rwanda are excluded as the data are not available. "Africa" refers to the average for the 37 African countries reporting non-tax revenues in this report.

Source: Authors' calculations based on Tables 6.5-6.37 and Table 4.17 and (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

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Rents and royalties are revenues generated from property the government owns, usually by prospecting and extracting non-renewable resources from government land or from harvesting government-owned farms and forests. Interest and dividends are returns on government-owned investments in corporations. Property incomes for African countries were, on average, 57% rents and royalties in 2023 among the 35

countries reporting. For countries collecting property income equivalent to at least 1% of GDP, rents and royalties were on average 70% of all property income.

Most property income in African countries comes from resource extraction. On average, 68% of rents and royalties were from extractive revenues for the 30 countries reporting rents and royalties, and 28% of interest and dividends came from government stakes in corporations involved in resource extraction, of the 22 countries reporting interest and dividends. These revenues will be discussed in more detail in the section on revenues from extractive industries.

In 2023, crude oil exports were over 10% of GDP for five African countries: Chad, Gabon, Equatorial Guinea, Nigeria and the Republic of the Congo. These countries are exposed to the dual challenge of variable crude oil prices and uncertainty over the long-term trajectory of oil production. Oil production in Nigeria and Equatorial Guinea has been on a downward trend over the past 10 years, dropping 69.5% and 47.7%, respectively, between 2013 and 2023, with Equatorial Guinea seeing a drop of 27.5% in oil production between 2022 and 2023<sup>7</sup>. Oil production increased slightly in 2023 in the Republic of the Congo, Gabon, Chad and Nigeria, but only in Gabon did production increase enough to offset the 16% drop in crude oil prices between 2022 and 2023.

Rents and royalties from sources other than resource extraction in 2023 included water royalties in Lesotho, which amounted to 4.8% of GDP, royalties from the construction of the International Gnassingbé Eyadéma Airport in Togo (USD 5 million, or some 0.06% of GDP), royalties from the Suez Canal in Egypt (USD 477 million, or 0.13% of GDP) and telecom licences in Guinea, Liberia, Mauritania and Somalia. Most interest and dividends come from various kinds of corporations, including public and private companies or public monopolies, or they are unspecified investment income collected by other institutions, such as the interest and dividends collected by social security funds in Seychelles.

## Other non-tax revenues

Certain countries generate substantial non-tax revenues from the normal operations of government. These can be divided into sales of goods and services, fines and penalties, and miscellaneous and unidentified non-tax revenues. Compiling statistics on these revenues can be challenging, since they are typically collected by agencies other than tax administrations and are often not defined by legislation. They might not even be captured by government budgets. This can therefore lead to underestimates of revenues for institutions and governments that have less taxing authority and are therefore more reliant on non-tax revenues, such as municipal governments.

For all these revenue categories, there may be arguments about the degree to which they are unrequited or compulsory, and therefore whether they are more properly classified as taxes. The question of which administrative fees are taxes and which are not is discussed in Annexes A and B of this report. Fines and penalties on tax violations are sometimes reported as part of tax revenues, which could lead to an under-reporting of total revenues for fines and penalties. Finally, miscellaneous and unidentified revenues are by definition revenues for which little information is available that can be used in order to determine whether or not these constitute taxes or non-tax revenues.

### ***Sales of goods and services and administrative fees***

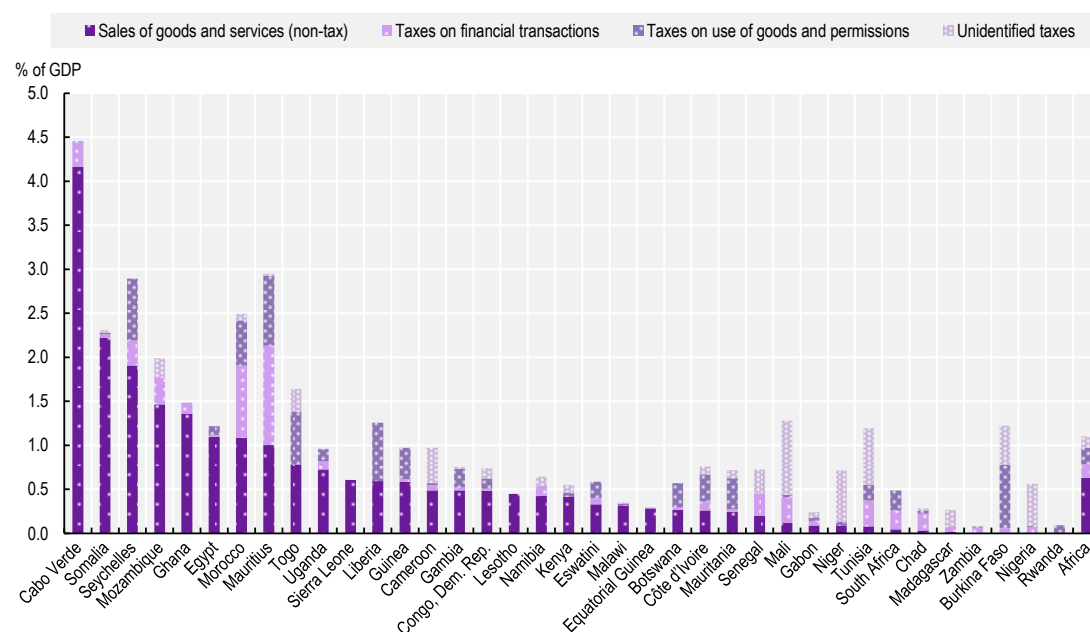
Governments produce goods and services both as a market- and as a non-market participant. As a market participant, governments sometimes provide goods and services that can also be obtained from private companies (such as food or transportation). At the same time, they also provide services in the course of administering programmes and executing laws that are unique to the function of government. Fees charged for these non-market services are generally classified as administrative fees.

Administrative fees are often difficult to classify since they occupy a grey area between payments for services (which are non-tax revenues) and compulsory unrequited payments collected during government operations (which are taxes).<sup>8</sup> Court fees and fees for driver's licences, passports, patent registrations and marriage certificates tend to be classified as non-tax revenues. When administrative fees are classified as taxes, they are typically taxes on financial and capital transactions (for example, taxes on sales of land); taxes on the use of goods and performing activities (for example hunting licences, vehicle registrations); or other taxes (for example, sales of fiscal stamps, where stamps are used to pay for taxes and administrative fees).

Eight countries generated non-tax revenues from sales of goods and services and administrative fees equivalent to at least 1% of GDP in 2023 (Figure 2.7): Cabo Verde (4.2%), Egypt (1.1%), Ghana (1.4%), Mauritius (1%), Morocco (1.1%), Mozambique (1.5%), Seychelles (1.9%) and Somalia (2.2%). Cabo Verde's high amount of revenues from sales of goods and services is mostly due to service fees, or fees for business registrations and secretarial charges, which, at 8.9% of total revenues, are higher than revenues from corporate taxes.

**Figure 2.7. Sales of goods and services, administrative fees and other revenues related to administration, 2023**

Percentage of GDP



Note: Figures reported here include sub-national tax revenues for Morocco, Mauritius, Nigeria, Somalia and South Africa, and sub-national non-tax revenues for Eswatini, Kenya, Mauritius, Morocco, and Somalia, the only countries for which such revenues were reported for 2023. "Africa" refers to the average for the 37 African countries reporting non-tax revenues in this report. Data on revenues from sales of goods and services are missing for Rwanda and Burkina Faso. In Ghana, Lesotho, Malawi, Mauritania, Nigeria, Sierra Leone and Uganda, revenues from property taxes are mainly levied by local governments for which data on revenue are not available.

Source: Authors' calculations based on data from (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

The composition of revenues from sales of goods and services and administrative fees varied by country. In Cabo Verde, 61% of revenues listed under sales of goods and services were fees, and another 38% came from airports and other concessions. In Ghana, all such revenues were reported as either revenues from “Municipalities, Departments and Agencies”, or “Metropolitan, Municipal and District Assemblies”. In Morocco, 44% of revenue from government sales of goods and services were collected at the local level.

### **Miscellaneous or unidentified revenue**

Some notable categories of non-tax revenue do not fit within any of the categories listed above, including:

- Capital transfers not included elsewhere;
- Voluntary donations to government agencies from individuals or private corporations (not including donations from intergovernmental organisations, which are classified as grants);
- Private payments to government made as a result of major court settlements or insurance claims
- Yield from budget capping policy;
- Contributions from government employees to social and welfare schemes within government;
- Payments covering different categories in the classification where a breakdown is not available;
- Payments whose proper classification is unknown due to a lack of data. (Rwanda did not disaggregate non-tax revenue outside of grants, fines, penalties, and forfeits, so these were included in this category);
- SACU revenues to Botswana, Eswatini, Lesotho and Namibia (see Box 2.1).

Miscellaneous and unidentified revenues are a significant component of non-tax revenues in certain countries. These include exceptional voluntary contributions to the government in Tunisia, capital transfers from special statutory funds in Mauritius and, in Morocco, payments made to the government in exchange for the right to compete with state institutions in the provision of services.

The volatility of miscellaneous and unidentified revenues may be due to large capital transfers, revenue streams that are short-lived or funds that are reclassified as unidentified due to lack of information. The higher values for this category could reflect uncertainty as to the true amount of revenue within other non-tax revenue classifications.

#### **Box 2.1. SACU revenues**

The Southern African Customs Union (SACU) incorporates Botswana, Eswatini, Lesotho, Namibia and South Africa. Its vision is “an economic community with equitable and sustainable development, dedicated to the welfare of its people for a common future”. Headquartered in Windhoek, Namibia, SACU is the oldest customs union in the world, having been founded in 1899 between the British colony of Cape of Good Hope and the Orange Free State Boer Republic. Subsequent agreements in 1910 and 1969 included Botswana, Eswatini and Lesotho. Following Namibia’s independence in 1990 and the end of apartheid in South Africa in 1994, new negotiations led to the current SACU agreement, which was signed in 2002.

The SACU agreement provides for free movement of SACU manufactured products within the union, without application of tariffs or duties (however, the products are subject to value added tax within members, to the extent that the specific products are not exempt from VAT within domestic law). It also provides for common external tariffs and for the payment of customs and excise duties into a common pool to be shared between the SACU countries under the revenue-sharing formula set out in the Annex to the agreement. SACU is the only one of the five customs union in Africa for which revenues from such arrangements were reported in *Revenue Statistics in Africa*.<sup>9</sup>

In addition to the customs and excise duties collected for the SACU revenue pool, SACU countries are free to levy other specific customs and excise duties. The excise revenues collected by South Africa from its Road Accident Fund, for example, are not included in the Common Revenue Pool. Alcohol and tobacco levies in Botswana are also included in the Common Revenue Pool.

The revenue-sharing agreement includes three components:

- A customs component, which divides the gross amount of customs duties according to the value of goods each country imports from other SACU countries in a given year (as a percentage of intra-SACU imports).
- An excise component, which divides the gross amount of excise duties according to each country's GDP as a percentage of SACU's combined GDP.
- A development component, which is funded from 15% of the excise component and is weighted towards less developed SACU countries using a formula based on GDP per capita.

As final estimates of economic conditions can undergo substantial revisions years after the year in question, this can result in adjustments to the calculated value of past SACU payments and changes made to compensate for these overpayments.

In this publication, revenue from excises, tariffs and customs duties are included as tax revenues in the SACU country that collected the revenue. They are included under headings 5121 (Excises) and 5123 (Customs and import duties) in the tax revenue tables. Revenues received from the SACU Common Revenue Pool are included as miscellaneous revenue in the non-tax revenue tables, as seen in Table 6.13 for Eswatini.

In the case of South Africa, where payments exceed the revenue share received from the Pool, the payments net of the share received are recorded as a memorandum item in the non-tax revenue table (Table 6.23). Customs and excise duties are collected by South Africa and are declared as revenues in its budget documents, before a portion of those funds are transferred to the SACU Common Revenue Pool. This means that the revenues reported as excises or customs duties for South Africa include a portion that do not go to the South African government.

Source: (SACU, 2017<sup>[8]</sup>), (SACU, 2014<sup>[9]</sup>).

### ***Southern African Customs Union revenues***

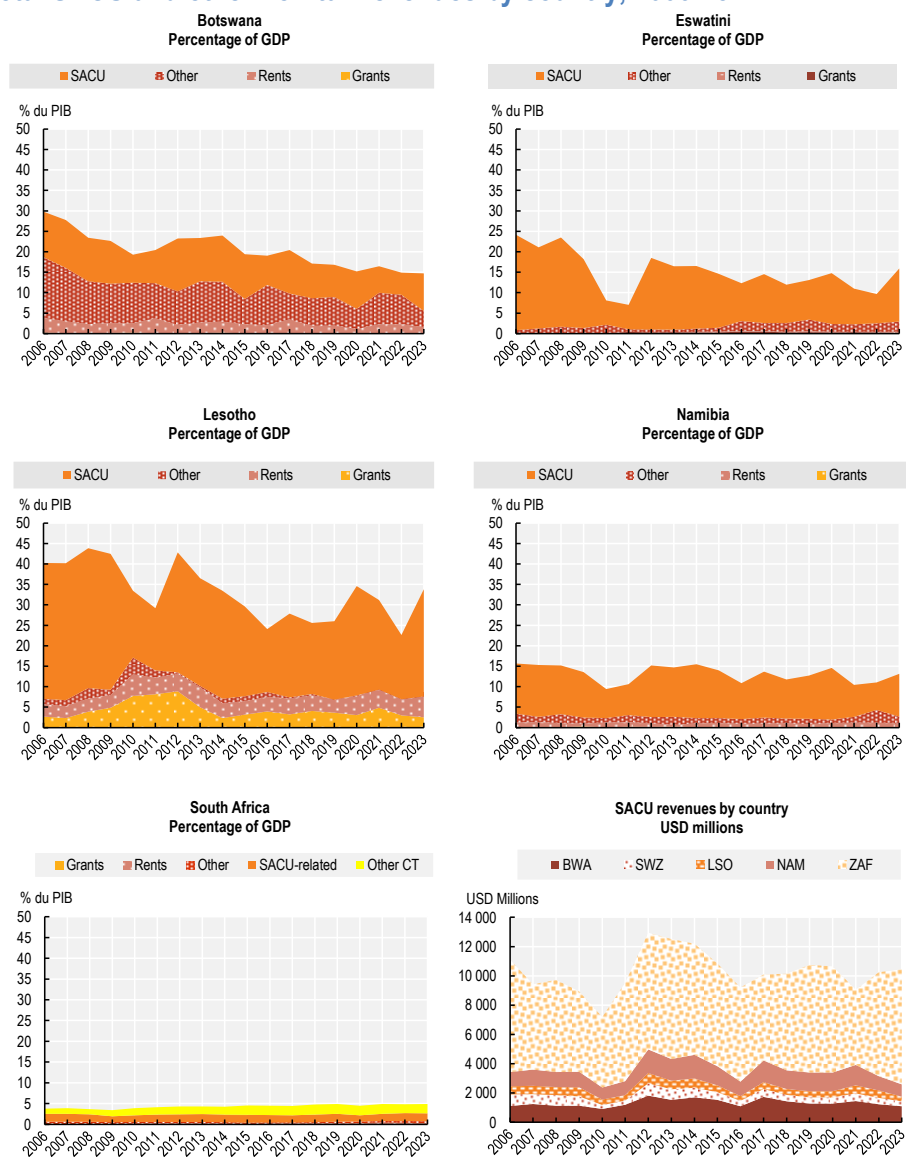
All five members of SACU collect customs and excise taxes under a unified tax regime and then transfer those funds to the SACU Common Revenue Pool. The SACU Common Revenue Pool in turn redistributes the tax money collected according to a revenue-sharing formula. South Africa possesses the main ports of entry into Southern Africa and ends up collecting almost all the customs duties and excises allocated to the SACU Common Revenue Pool. South Africa therefore makes net payments into the SACU Revenue Pool while the other SACU countries are net recipients.

These payments are substantial and tend to be volatile, due to the small size of the economies of Botswana, Eswatini, Lesotho, and Namibia compared with South Africa, and due to the fact that unexpected economic shocks, such as the 2008 global financial crisis and the COVID-19 pandemic, can lead to a divergence between economic forecasts used to calculate SACU payments, and actual economic conditions, leading to major corrective adjustments to SACU payments. In response to the volatility of SACU payments, Eswatini established a Revenue Stabilisation Fund (RSF) in 2023 to reduce the impact of this annual variance on its budgets. In 2023, Eswatini put funds equivalent to 0.8% of its GDP in the RSF during the 2023/24 fiscal year.

In 2023, post-pandemic adjustments in SACU payments continued. Botswana, Eswatini, Lesotho and Namibia all received substantial increases in SACU payments, a year after all of them received major decreases (Figure 2.8). These revenues amounted to 9.2%, 13.0%, 26.2% and 10.5% of GDP,


respectively, in Botswana, Eswatini, Lesotho and Namibia. In all four of these countries, these SACU-to-GDP ratios were over 50% higher than in the previous year, and in the case of Lesotho, nearly double the previous year's revenue (24.5% of GDP compared with 14.0% in 2022). The sharp increase in 2023 came after stronger-than-expected growth in SACU countries, and higher customs revenues. Despite the high increase in 2023, SACU payments may be reverting to long-term trends. In Botswana, Eswatini, and Lesotho, SACU revenues were close to their level in 2020, and in Namibia, they matched the level in 2019.

**Figure 2.8. Total SACU and other non-tax revenues by country, 2006-23**



Note: SACU revenues reported here are classified as non-tax revenues for all countries presented here except for South Africa. For South Africa, excise taxes and customs duties that are included within the SACU revenue-sharing agreement are reported as “SACU-related” revenues, while South African excises and customs duties not included within the revenue-sharing agreement are reported as “Other CT” (abbreviation of “Other consumption taxes”) and are not counted as “SACU revenue”. These correspond to the annual disbursements by country from the SACU Common Revenue Pool.

Source: Authors’ calculations based on data from (OECD/ATAF/AUC, 2025<sup>[2]</sup>), “Revenue Statistics in Africa - Comparative tax and non-tax revenues”, OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

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## Revenues from extractive industries

*Revenue Statistics in Africa* seeks to distinguish between national revenues coming from the extraction of natural resources (referred to as extractive-related revenues) and other forms of revenue. Revenues from extractive industries, which include oil, gas, and minerals, are dependent on highly variable commodity prices which are set globally and can therefore be an external source of unforeseeable risks to government budgets.

In addition, the exploitation of non-renewable natural resources like oil, gas, and minerals represents a depletion of national wealth, and therefore brings up the issue of opportunity costs when it comes to under-selling, or under-monetising these resources by national governments. For these reasons, an analysis of resource-related revenues, and if possible, a distinction between renewable and non-renewable resource-related revenues, is important to the analysis of revenue policy in African countries.

The detailed country-specific revenue categories provided in the *Revenue Statistics in Africa* data permits an identification of many of the national revenues that can be attributed to extractive industries in certain countries. For example, Ghana's "Income/profit tax on oil companies" can be identified as an extractive-related revenue (see Table 5.14. in Chapter 5), as can "Revenue from oil" reported under "rents and royalties" for Nigeria (Table 6.31. in Chapter 6). Using this methodology, for each category of revenue, the total amount of revenue that is explicitly reported as extractive-related can be estimated.

This methodology may undercount revenues from the extractive industry since the distinction between extractive and non-extractive revenues is not always made in *Revenue Statistics in Africa* data. For this reason, efforts to introduce this distinction in more revenue categories and for more countries are ongoing. Potentially compounding the risk of undercounting, this methodology does not factor in the indirect impacts of extractive industries on public revenues. In some countries, extractive industries such as petroleum and minerals have a significant impact on growth across the economy. This industry could therefore have an impact on all forms of tax and non-tax revenues, including, for example, VAT revenues that can be boosted by macro-economic spillovers from the mining sector, or higher corporate taxes on hotels that have seen increased business from mining corporations.

Figure 2.9 shows the reported extractive-related revenues identified using the methodology above for different revenue streams. Panel A shows for each type of revenue, the percentage of revenue collected for each African country reported as coming from extractive industries. Panel B shows for each revenue category, total extractive-related revenues collected as a percentage of GDP. As explained in Box 2.2, African governments have different strategies for capturing natural resource wealth, and this is shown here by the number of different types of revenues that are reported as extractive-related.

### Box 2.2. Natural resource wealth and public finances

There are various mechanisms<sup>10</sup> by which natural resources generate revenues or savings for government. Rents and royalties are the most direct means of deriving revenue from natural resource wealth. The government charges fees to companies and individuals in exchange for the right to access government lands. It does this in its capacity as landowner and these fees are generally decided through negotiation. These are recorded under property income.

Payment for services provided by the government is another source of non-tax revenue paid for by businesses in the primary sector. This can include, for example, payments for environmental inspections or for the construction of infrastructure, or, in the case of Mauritius, payment for weather data and maps. These are recorded under sales of goods and services.

Public ownership (full or partial) of a corporation that exploits natural resources on the government's behalf results in government revenues in the form of profits and dividends. These are recorded under property income. For example, the revenues collected by the government of Botswana from dividends it receives from its 50% stake in Debswana, the company that operates the main diamond mines in Botswana, are recorded under property income (DeBeers, 2025<sup>[10]</sup>).

Taxes targeting natural resource exploitation could be introduced, such as an excise tax on the sale of materials extracted from public lands or a tax on mining that targets the activity, rather than the individual or company exploiting natural resources. These, too, will be recorded as taxes. Such taxes on mining exist in Niger and Senegal, which impose taxes on mining activities that are classified in *Revenue Statistics* under other taxes on goods and services.

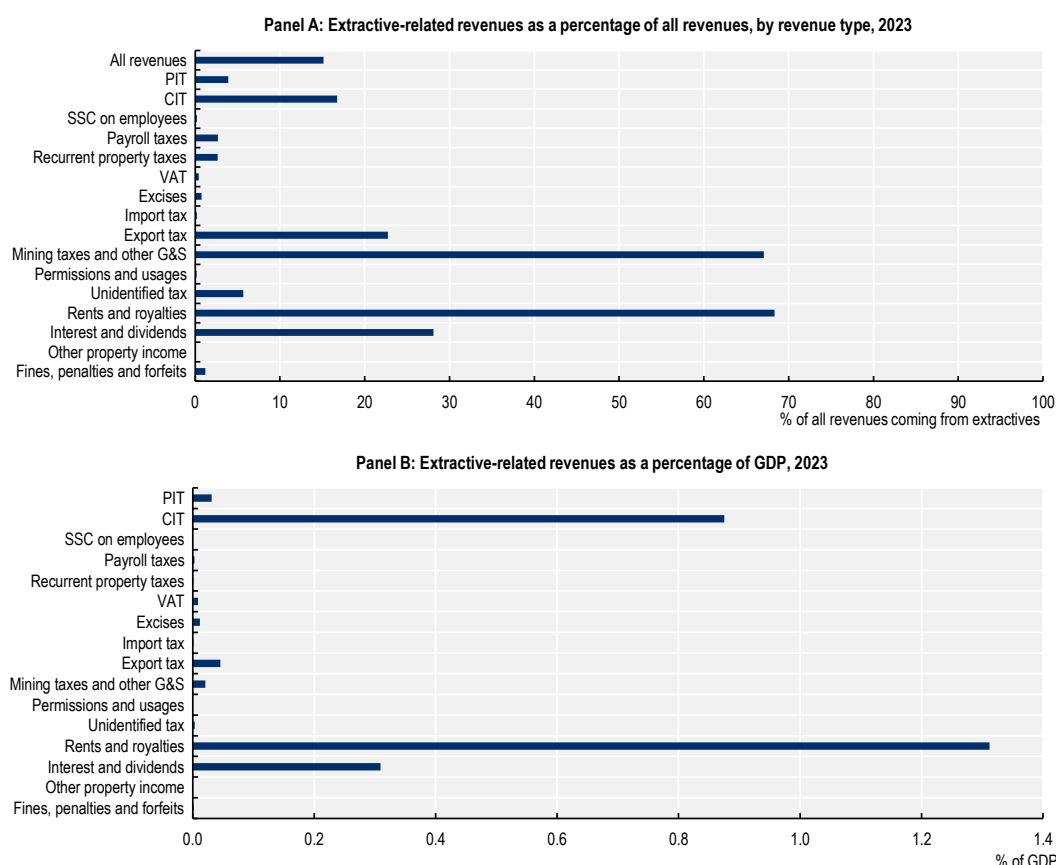
Companies and individuals exploiting natural resources are generally subject to the same taxes (such as income taxes and value-added taxes) as other economic entities. Revenues from these general taxes will be included in government financial statements but not necessarily attributed to sectors exploiting natural resources.

Companies and individuals may use some of the wealth they obtain from natural resource extraction to build infrastructure or provide services, sometimes as a condition for accessing publicly-owned natural resources. Where this satisfies demand for public investment or services, it could result in savings on government expenditure, but it would not be recorded as revenue. For example, in Guinea, a railway line connecting the Simandou iron ore mine to the port of Morebaya is being built by Rio Tinto, the Winning Consortium Group and la Compagnie du TransGuinée (a public corporation) (Klein, 2024<sup>[11]</sup>).

Most of the revenues explicitly identified as extractive-related in the *Revenue Statistics in Africa* data are concentrated in a few revenue categories. The categories for which more than 10% of revenues comes from extractive industries are corporate income taxes, mining taxes (classified as other taxes on specific goods and services), export taxes, rents and royalties, and interest and dividends. On average, 66% of rents and royalties were extractive-related, the only revenue category for which this was a majority.

Extractive-related revenues amounted to 2.6% of GDP on average across the 37 African countries in 2023, of which 95% came from three categories of revenues: corporate income tax, rents and royalties, and interest and dividends amounted to 2.5% of GDP on average among African countries in 2023, which corresponds to 95% of the total extractive-related revenues. It is possible, however, that within these three categories, extractive-related revenues are more often reported separately from other revenues than is the case in other revenue categories.

Figure 2.9. Extractive-related revenues by revenue type, 2023



Note: These revenues include only tax and non-tax revenues that are clearly labelled as coming from minerals, oil or gas extraction within the *Revenue Statistics in Africa* datasets. These averages are calculated over 37 African countries, excluding Burkina Faso. Countries vary in the level of detail of reported data, so low levels of reported extractive-related revenues could be a reflection of there not being enough information available to determine if revenues are extractive-related or not. For Cabo Verde, Eswatini, The Gambia, Madagascar, Mauritius, Malawi, Morocco, Rwanda and Seychelles, no revenues could be identified as being extractive-related. Some taxes on mining are classified as taxes on goods and services, when they can be applied to mining companies who own the land that they are mining, and are classified in a separate category from VATs, excises, and taxes on international trade in the *Revenue Statistics in Africa* classification.

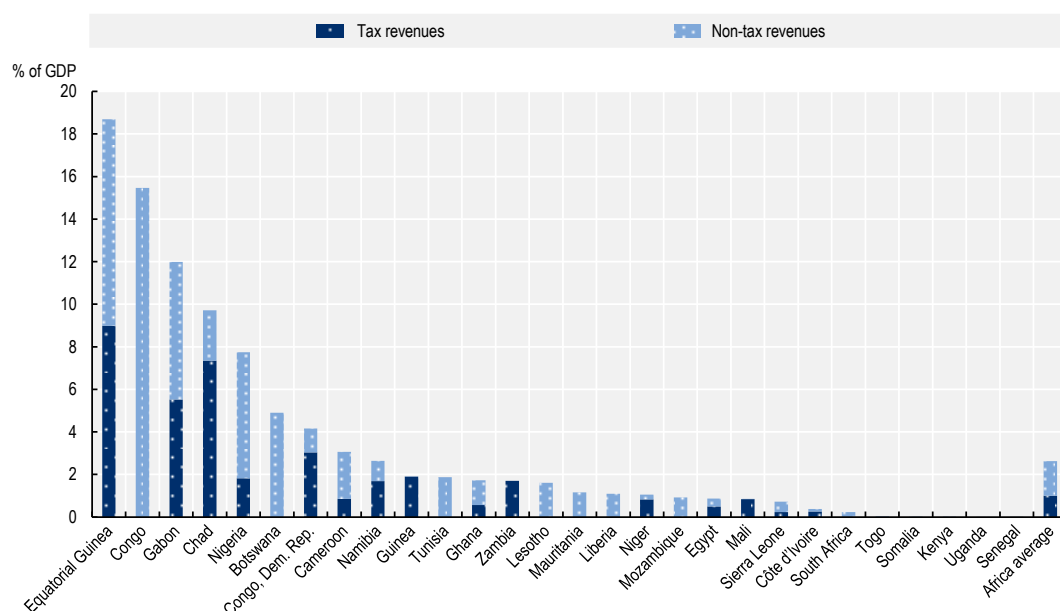
Source: Authors' calculations based on Tables 5.1-5.38 and 6.5-6.42 and Table 4.17 and (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "*Revenue Statistics in Africa - Comparative tax and non-tax revenues*", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

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Most extractive-related tax revenues come from corporate taxes on oil companies. Extractive-related revenues were more likely to be identified within income taxes than consumption taxes. It is more administratively straightforward to distinguish between extractive and non-extractive companies within corporate taxation since these taxes are collected at the level of corporations. Identifying extractive-related VAT or other consumption revenues requires linking each transaction to the entity making the purchase. However, some consumption taxes could be identified as extractive-related if they are levied on the products of resource extraction. Some countries levy taxes on exports of extracted commodities, for example, to recapture some of the natural resource value at the point where it leaves the country. For example, Guinea has a mining exit tax, which is classified as taxes on exports in the OECD classification.


**Figure 2.10. Resource-related tax and non-tax revenues by country, 2023**

Percentage of GDP



Note: The Africa average is calculated over 36 African countries, excluding Burkina Faso and Rwanda for which not enough information is available to determine if revenues are extractive related for both tax and non-tax revenues. These revenues include only tax and non-tax revenues that are clearly labelled as coming from mining, oil and gas extraction within the *Revenue Statistics in Africa* datasets. This does not cover all tax and non-tax coming from resource extractions. Cabo Verde, Eswatini, The Gambia, Madagascar, Malawi, Mauritius, Morocco, and Seychelles reported no revenues that could be identified as coming from companies involved in resource extraction.

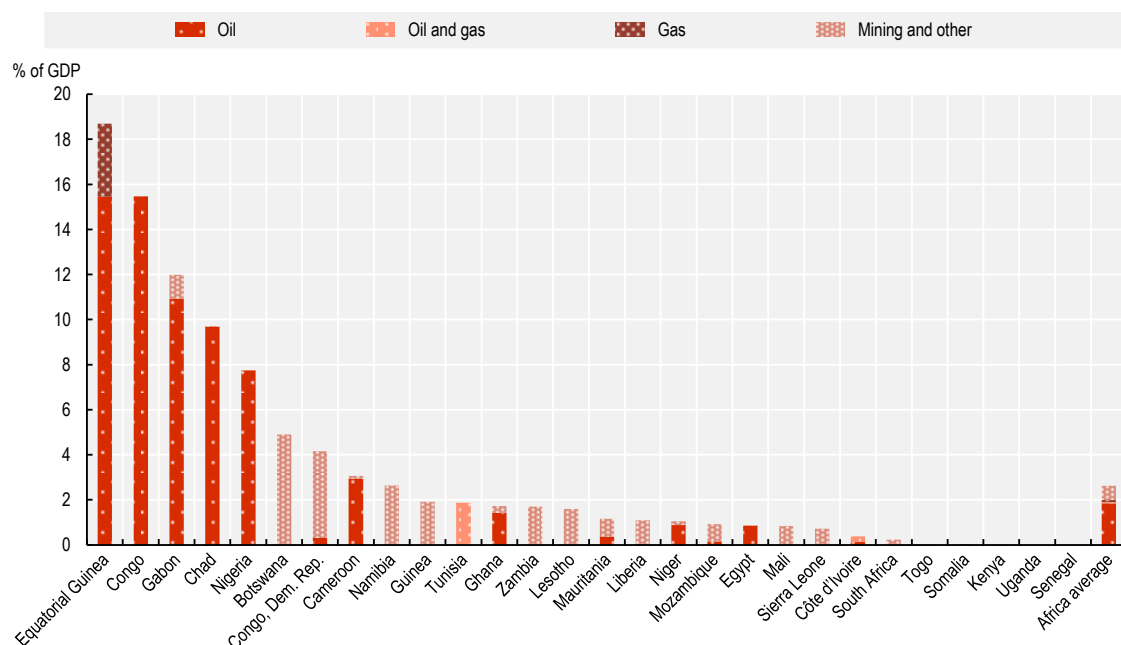
Source: Authors' calculations based on Tables 5.1-5.33 and 6.5-6.38 and Table 4.17 and (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

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In Figure 2.10, tax and non-tax revenues that have been explicitly identified as being extractive-related within the *Revenue Statistics in Africa* datasets are shown for each country. The countries with the highest resource revenues as a percentage of GDP are, as expected, resource-rich countries. Among the countries with extractive-related revenues above 2% of GDP, oil and gas made up the majority of the exports of Cameroon, Chad, Equatorial Guinea, Gabon, Nigeria and the Republic of the Congo in 2023. On the other hand, diamonds made up over 80% of Botswana's exports in 2023, the Democratic Republic of the Congo mostly exported copper, and Namibia exported gold, diamonds and uranium. Most African countries, however, did not report much public revenue from natural resources. On average, among the 36 African countries for which it was possible to make an estimate, extractive-related revenues were 2.6% of GDP, of which 62% was non-tax revenues.

**Figure 2.11. Tax and non-tax extractive-related revenues by associated resource, 2023**

Percentage of GDP



Note: The Africa average is calculated over 36 African countries, excluding Burkina Faso and Rwanda for which not enough information is available to determine if revenues are extractive related for both tax and non-tax revenues. These revenues include only tax and non-tax revenues that are clearly labelled as coming from mining, oil or gas extraction within the *Revenue Statistics in Africa* datasets. This does not cover all tax revenue coming from resource extraction. Cabo Verde, Eswatini, The Gambia, Madagascar, Malawi, Mauritius, Morocco and Seychelles reported no tax or non-tax revenues that could be identified as coming from companies involved in resource extraction.

Source: Authors' calculations based on Tables 5.1-5.33 and 6.5-6.38 and Table 4.17 and (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.


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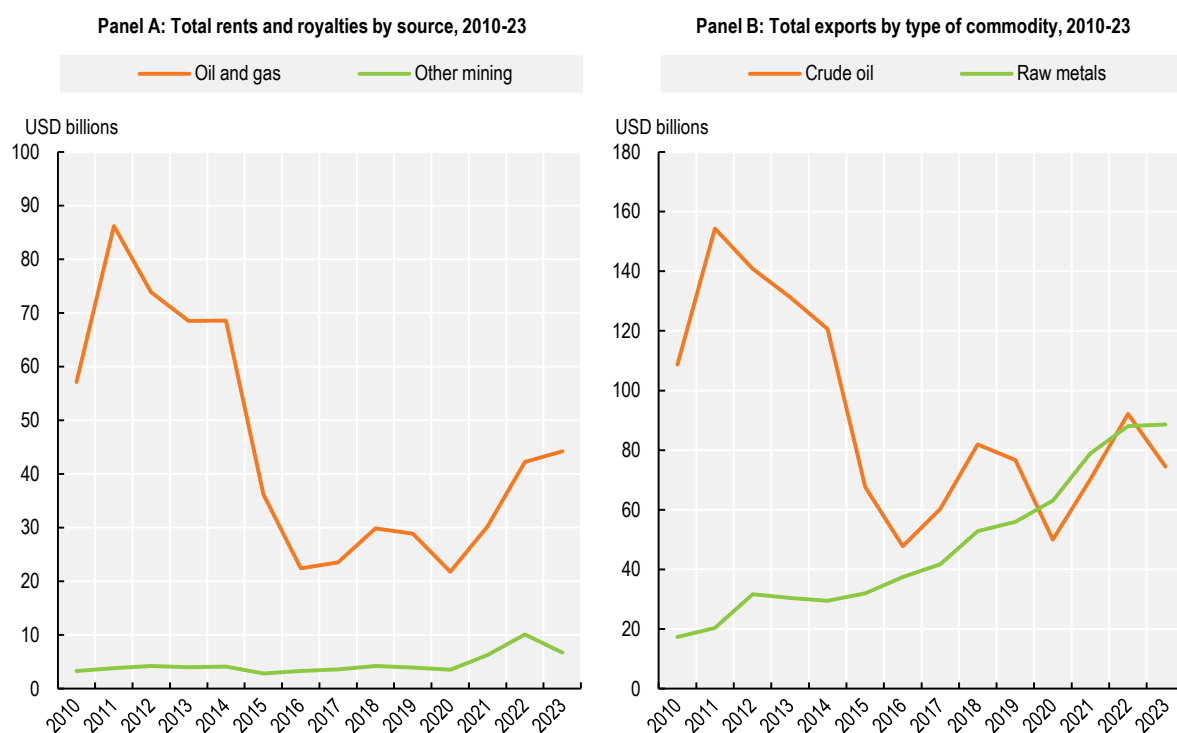
Figure 2.11 shows the same extractive-related revenues broken down by the associated resources. Oil revenues are shown to have the largest impact on public revenues, accounting for most of the extractive-related revenues for the five countries collecting the most extractive revenues. Equatorial Guinea's oil and gas revenues come in the form of corporate taxes on oil companies (45%), gas monetisation, or state revenues from revenue-sharing agreements with companies exploiting gas reserves (17%), oil dividends (10%), and shareholder participation in oil revenues (5%), but the different sources of oil and gas revenue for Equatorial Guinea have changed drastically in recent years. Gas monetisation was first reported only in 2022. Extractive revenues for the Republic of the Congo come mostly from revenues from the *Société nationale des pétroles du Congo* (SNPC), a national oil company. The SNPC is a part-shareholder in all private oil and gas ventures in the country, as well as having full ownership of some oil projects (EY/CNC, 2022<sup>[12]</sup>). The revenues associated with the SNPC are classified as rents and royalties in this publication but actually constitute a mix of different revenue streams and occupy the conceptual boundaries between resource rents and investment income.

In the past decade and a half, total exports of crude oil in US dollars among the countries in the publication has been on a downward trend, while exports of raw metals has been increasing (Figure 2.12). A small spike in the value of exports of crude oil in 2022 aligns with the 41% increase in crude oil prices between 2022 and 2023, which was followed by a decrease of 16% in 2023 (World Bank, 2025<sup>[13]</sup>). A global


shift away from fossil fuels could accelerate this trend, driving up demand for minerals that are essential to renewable energies. However, the shift in the extractive sector could have a drastically different impact on public finances.

Oil production is highly profitable, and governments can generally capture a large proportion of the value of its production, but that has not generally been the case with minerals extraction. With future revaluations of existing mineral resources, and the development of new mines, governments and policy analysts are finding strategies to ensure that such wealth can be exploited in a fashion that will be financially beneficial to countries for which they are responsible (see (OECD, 2020<sup>[14]</sup>; OECD, 2019<sup>[15]</sup>). While African countries are gradually amplifying their mineral exports, generating significant revenues from these remains a challenge (World Bank, 2023<sup>[16]</sup>). This situation emphasises the imperative for African countries to fortify their strategies for tapping into the revenue potential of diverse mineral resources.

**Figure 2.12. Extractive-related revenues and commodity exports, 2010-23**



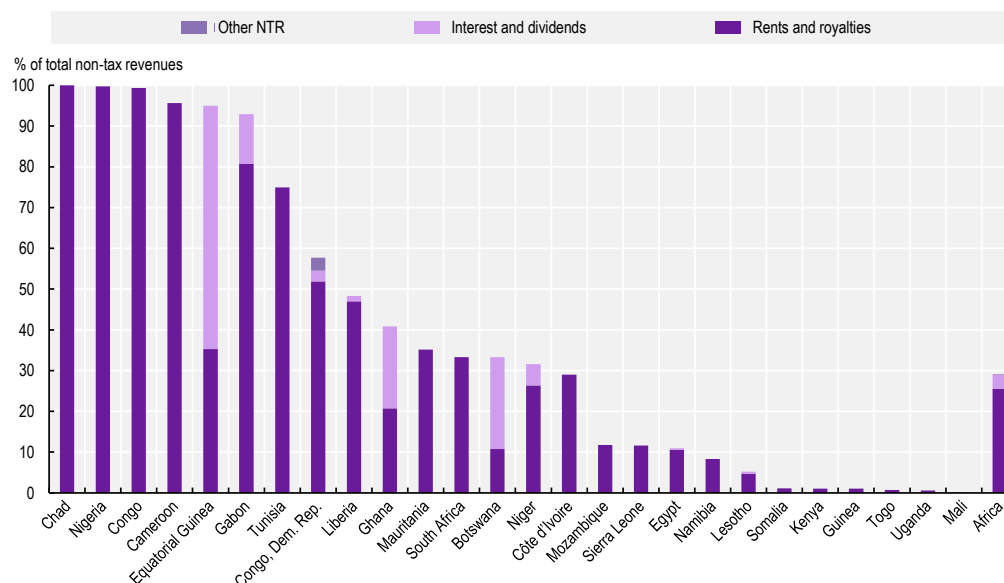
Source: Authors' calculations from detailed *Revenue Statistics in Africa* data for Panel A, and for panel B, data from BACI International Trade Database at the Product-Level from (CEPII, 2025<sup>[7]</sup>).

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**Figure 2.13. Extractive-related non-tax revenues by revenue type, 2023**

Percentage of total non-tax revenues



Note: The Africa average is calculated over 36 African countries, excluding Burkina Faso and Rwanda for which not enough information is available to determine if revenues are extractive related for both tax and non-tax revenues. These revenues include only non-tax revenues that are clearly labelled as coming from oil, gas or mineral extraction within the *Revenue Statistics in Africa* datasets. This does not cover all non-tax revenue coming from resource extractions. Cabo Verde, Eswatini, The Gambia, Madagascar, Malawi, Mauritius, Morocco, Senegal, Seychelles and Zambia reported no non-tax revenues that could be identified as coming from companies involved in resource extraction. NTR = “non-tax revenues.”

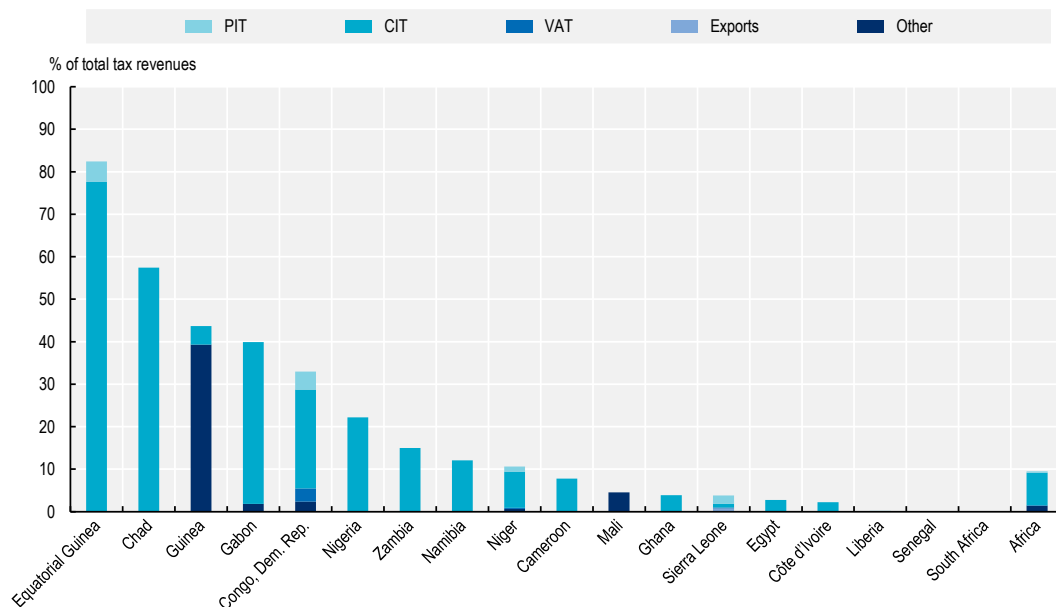
Source: Authors' calculations based on Tables 5.1-5.33 and 6.5-6.38 and Table 4.17 and (OECD/ATAF/AUC, 2025<sup>[2]</sup>), “*Revenue Statistics in Africa - Comparative tax and non-tax revenues*”, OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

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For eight African countries, the bulk of non-tax revenues comes from extractive-related revenues (Figure 2.13). They constitute over 90% of non-tax revenues for Cameroon, Chad, Equatorial Guinea, Gabon, Nigeria and the Republic of the Congo. Extractive-related non-tax revenues take the form of rents and royalties or interest and dividends, with all other forms of non-tax revenues generally negligible, aside from some fines and penalties on mining companies reported in the Democratic Republic of the Congo. Rents and royalties were the vast majority of extractive-related non-tax revenues for all African countries except Botswana and Equatorial Guinea, with Ghanaian non-tax extractive-revenues evenly divided (in broad terms) between rents and royalties, and interest and dividends.

**Figure 2.14. Extractive-related tax revenues, by tax type, 2023**

Percentage of total tax revenues



Note: The Africa average is calculated over 36 African countries, excluding Burkina Faso and Rwanda for which not enough information is available to determine if revenues are extractive related for both tax and non-tax revenues. These revenues include only tax revenues that are clearly labelled as coming from oil, gas or mineral extraction within the *Revenue Statistics in Africa* datasets. This does not cover all tax revenue coming from resource extractions. Botswana, Cabo Verde, the Republic of the Congo, Eswatini, The Gambia, Kenya, Lesotho, Madagascar, Malawi, Mauritania, Mauritius, Morocco, Mozambique, Seychelles, Somalia, Togo, Tunisia and Uganda reported no tax revenues that could be identified as coming from companies involved in resource extraction. PIT = "personal income tax"; CIT = "corporate income tax"; VAT = "Value-added tax".

Source: Authors' calculations based on Tables 5.1-5.33 and 6.5-6.38 and Table 4.17 and (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

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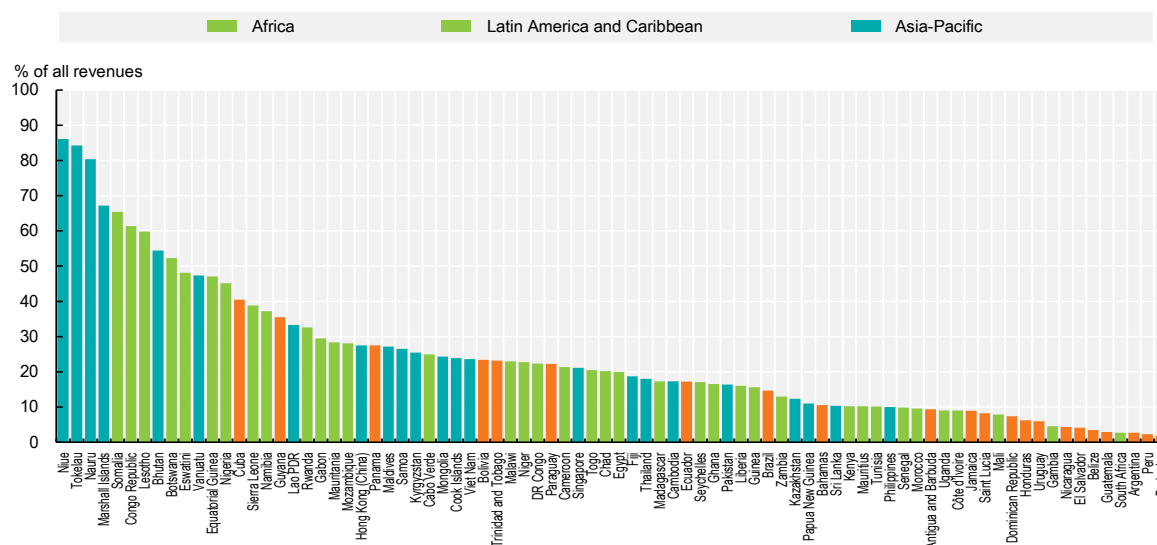
## Non-tax revenues for Africa compared with other world regions

*Revenue Statistics in Asia and the Pacific* collects data on non-tax revenue using the same concepts and methodologies as are used in *Revenue Statistics in Africa*, while *Revenue Statistics in Latin America and the Caribbean* initiative did likewise for the 2025 edition. This allows for comparison of non-tax revenues between these regions. The coverage of this data remains incomplete, however. Twenty-three out of 37 Asia-Pacific economies reported non-tax revenues to the 2025 edition of *Revenue Statistics in Asia and the Pacific* (OECD, 2025<sup>[17]</sup>), while non-tax revenue data was available for 22 of 27 countries included in *Revenue Statistics in Latin America and the Caribbean*<sup>11</sup> (OECD et al., 2025<sup>[18]</sup>).

Figure 2.14 shows the ratio of non-tax revenues to total combined tax and non-tax revenues in 2023 for the 82 countries for which this data is available. African countries within this sample collected 25.1% of their revenues in the form of non-tax revenues on average, which corresponded to 5.9% of GDP, while for Latin American and Caribbean (LAC) countries, non-tax revenues were 12.8% of total revenues on average, or 3.2% of GDP. Of the nine countries where non-tax revenues amounted to less than 5% of total revenues in 2023, seven were in LAC and two were in Africa. Among the nine countries for which non-tax revenue exceeded tax revenue in 2023, five were from Asia or the Pacific and four were from Africa.

Figure 2.15. Non-tax revenue as a percentage of total revenues, African and other countries, 2023

Percentage of all revenues

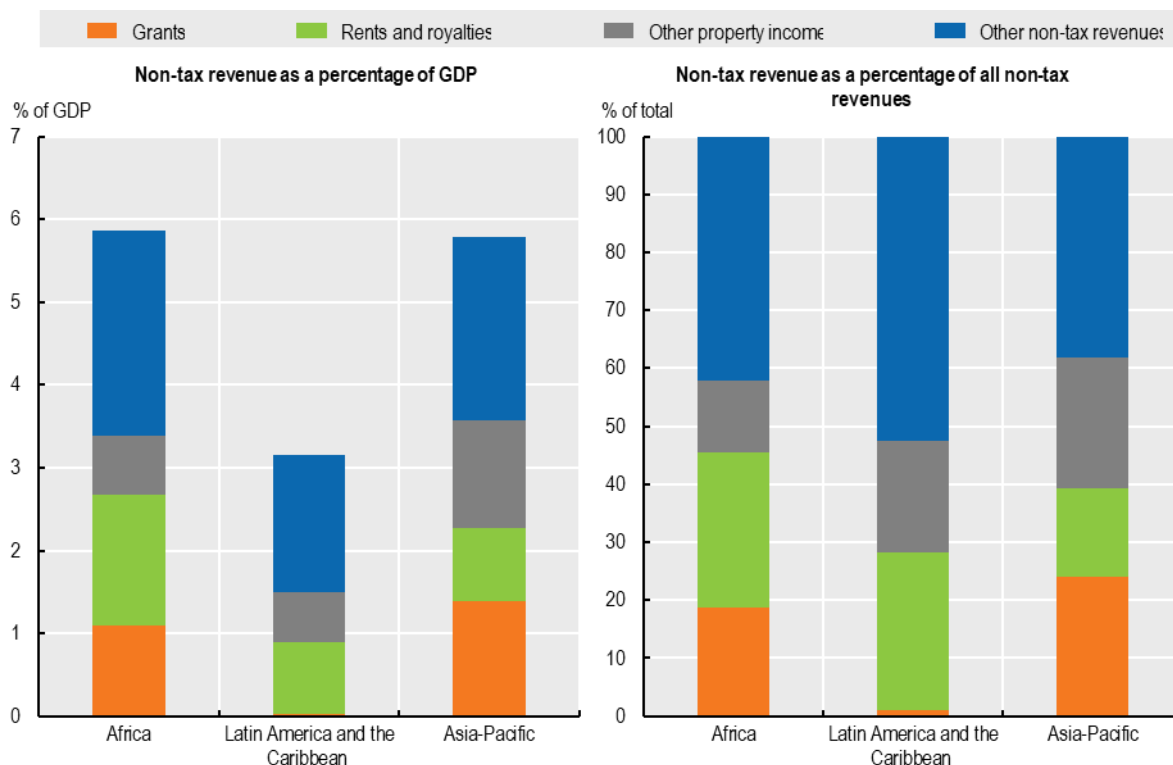


Source: Authors' calculations based on data collected for the *Revenue Statistics in Latin America and the Caribbean 2025*, (OECD et al., 2025<sup>[18]</sup>), <https://doi.org/10.1787/7594fbd4-en>, *Revenue Statistics in Asia and the Pacific 2025*, (OECD, 2025<sup>[17]</sup>), <https://doi.org/10.1787/6c04402f-en>, as well as from *Revenue Statistics in Africa - Comparative tax and non-tax revenues*", (OECD/ATAF/AUC, 2025<sup>[21]</sup>) <http://data-explorer.oecd.org/s/dx>.

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Figure 2.16 shows the average non-tax revenues as a percentage of GDP for Africa, the LAC region, and for Asia and the Pacific, excluding five Pacific Island economies (Cook Islands, Marshall Islands, Nauru, Niue and Tokelau) with non-tax revenues amounting to over 50% of GDP. Average non-tax revenues for the African and Asia-Pacific economies as a percentage of GDP were similar (5.9% for Africa and 5.8% for Asia-Pacific) but nearly twice the level of LAC countries (3.2%). Most African countries (30 of 37) and Asia-Pacific economies (10 out of 18) are low or lower middle income; whereas most LAC countries (19 of 22) are upper-middle or high income countries. Upper-middle and high income countries do not tend to report significant grant revenues, which represent the main difference between the LAC average and the Africa and Asia-Pacific averages.

**Figure 2.16. Non-tax revenues in Africa, Latin America and the Caribbean, and Asia and Pacific, 2023**



Source: Authors' calculations based data collected by the *OECD Development Centre* and the *OECD Centre for Tax Policy and Administration* from the governments of countries and economies, as well as from (OECD/ATAF/AUC, 2025<sup>[2]</sup>), "Revenue Statistics in Africa - Comparative tax and non-tax revenues", OECD Data Explorer, <http://data-explorer.oecd.org/s/dx>.

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## Notes

<sup>1</sup> Please see the *Interpretative Guide* to non-tax revenue in Annex B of this report for the definitions of these revenue categories.

<sup>2</sup> Several methodological issues are present in non-tax revenues which do not necessarily arise in tax statistics. Some revenues, such as administrative fees, might be used as cost-recovery mechanisms and subtracted from cost figures rather than reported as revenues. This could be the case for local governments or other public institutions for which data only exists on net transfers of funds to the central government. If sales of goods and services are reported without deduction of costs, this could overstate a government's revenues. Grants, legal settlements and mining and oil contracts involve large payments by external entities such as multinational corporations and foreign governments who may be subject to different national oversight mechanisms. Some resource-rich countries may negotiate large payments from resource extraction payments as a lump sum that bundles together many categories of both tax and non-tax revenue, making detailed breakdowns less feasible. Finally, non-tax revenues are often under the responsibility of different authorities than tax revenues, and sometimes there is not necessarily a separation made between revenues and expenses, so these revenues might not necessarily follow the same reporting standard. Please see Annex B for more details on the methodology used for non-tax revenues.

<sup>3</sup> Please see also Annex B.

<sup>4</sup> Burkina Faso provided data on tax revenues in 2025 but data on non-tax revenues were not available for this edition.

<sup>5</sup> Equatorial Guinea, Gabon, and the Republic of the Congo all produced over 20 MWh of oil per capita in 2023, putting them in the top 20 largest per capita oil producers in the world in 2023, and making them far more oil-rich than any other of the other African countries in this report, all of whom produced less than 4 MW/h of oil per capita in 2023 (Our World in Data, 2025<sup>[19]</sup>; UN, 2024<sup>[20]</sup>).



<sup>6</sup> ODA not only covers flows captured under “grants” in this publication (budget aid, food aid, capital transfers, current transfers, project grants, programme grants, international debt relief, etc.), but also encompasses concessional loans, in-kind technical assistance, in-donor administrative costs and in-donor refugee costs, as well as other activities that do not generate a (net) revenue flow to the country. The volume of ODA provided by a donor to a given country will thus be different from – and often higher than – the volume of grants reported by that country in *Revenue Statistics in Africa*.

<sup>7</sup> Nigeria’s oil industry has been hampered by security threats over the past few years (Akindoyo, 2025<sup>[22]</sup>).

<sup>8</sup> See paragraphs 9-13 of the OECD *Interpretative Guide* in Annex A for an explanation of how administrative fees are classified in this publication.

<sup>9</sup> Two of the eight regional economic communities (RECs) recognised by the African Union are customs unions: the East African Community (EAC) and Economic Community of West African States (ECOWAS). The other customs unions are Central African Economic And Monetary Community (CEMAC), West African Economic and Monetary Union (WAEMU), and the Southern African Customs Union (SACU).

<sup>10</sup> Note that taxes on oil extraction can include corporate income tax, excise taxes on energy products, un-refunded sales taxes such as VATs and non-tax revenue can include royalties, profit sharing, dividends received from state enterprises, and other investment income received from government direct participation in extractive enterprises (Mansour and Rota-Graziosi, 2013<sup>[21]</sup>).

<sup>10</sup> The data for Latin America and the Caribbean only represents central government revenues, whereas for Africa, local and regional government revenues are also included in the total. On average, African central government revenues represent 99% of all non-tax revenues.

<sup>11</sup> The data for Latin America and the Caribbean only represents central government revenues, whereas for Africa, local and regional government revenues are also included in the total. On average, African central government revenues represent 99% of all non-tax revenues.

# 3

## Commonalities and specificities across African revenue classifications

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Chapter 3, the Special Feature of this report, discusses commonalities and specificities of revenue systems in African countries, identified via the development and analysis of *National Revenue Lists*. This analysis could inform the development of an African revenue classification, which can accelerate the harmonisation of revenue statistics in Africa and foster regional integration.

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## Introduction

Harmonised revenue statistics are a key basis for improving domestic revenue mobilisation. By enhancing countries' ability to compare the level and structure of their public revenues with those of other countries, internationally harmonised data allows countries to assess empirically the relative merits of different tax policies and measures in other countries and thereby design and implement policies for their own country. In addition, harmonisation can promote regional integration, including through a standardisation of statistical methodologies. To accelerate the harmonisation of revenue statistics in Africa, the African Union Institute for Statistics (AU-STATAFRIC) has highlighted the value of developing an African revenue classification, drawing on data and analysis on African revenue systems produced via the *Revenue Statistics in Africa* initiative.

*Revenue Statistics in Africa* data are classified using the OECD classification of taxes and non-tax revenues (see Annex A and B) that is harmonised with other international statistical classifications (e.g. the System of National Accounts [SNA], the Government Finance Statistics Manual [GFSM] and the European System of Accounts [ESA]). As part of the second phase of the Pan-African Statistics programme (PAS II),<sup>1</sup> the *Revenue Statistics in Africa* initiative was able to scale up its contribution to harmonising statistics on public revenues across the continent by producing data and analysis to inform the development of an African revenue classification.

This Special Feature describes how *Revenue Statistics in Africa* data and analysis identified commonalities and specificities of revenue systems that could be used as the basis for a common African revenue classification. It starts by describing the National Revenues Lists (NRLs) that underpin the analysis in this chapter. It then discusses commonalities and specificities across revenue classifications in three areas: (i) the degree of granularity in the revenue data that countries report; (ii) the revenue categories countries use and how these categories compare with the OECD classification; and (iii) the measurement of – and data gaps in – revenues from the extractive sector. It ends by introducing objectives and principles that may underpin an African revenue classification based on this analysis.

## Using National Revenue Lists to compare revenue classifications

The structure and complexity of revenue classifications in Africa, and the commonalities and differences between them, can be analysed using NRLs. NRLs are data files that match national tax and non-tax revenue categories with the corresponding categories in the OECD classification and other international classifications (SNA, GFSM, ESA), as well as showing the revenue generated by each tax type.

NRLs show how African countries name, organise and structure their revenue data, including how they disaggregate different types of revenue, which revenue types are most common, and which revenue types generate the largest share of public revenues. An NRL thus serves both (i) as a source of information on individual revenues or categories of revenues and how these correspond to the OECD and other international classifications and (ii) as a basis for revenue analysis both at the level of an individual country and across countries.

The NRL methodology is a natural extension of the *Revenue Statistics in Africa* data collection and harmonisation process, which uses a bottom-up approach, i.e. the most disaggregated revenue categories in national reporting are assigned an appropriate category in the OECD classification according to its base. Each revenue line (hereafter called revenue items) of an NRL corresponds to a single revenue source, or grouping of revenues, defined either according to the national revenue classification or according to the harmonised *Revenue Statistics in Africa* classification. The NRL also includes a flag identifying whether, for each revenue item, a substantial fraction comes from extractive industries. Between 2021 and 2023,

NRLs were produced for 27 African countries based on data from *Revenue Statistics in Africa* (OECD/AUC/ATAF, 2023<sup>[1]</sup>).

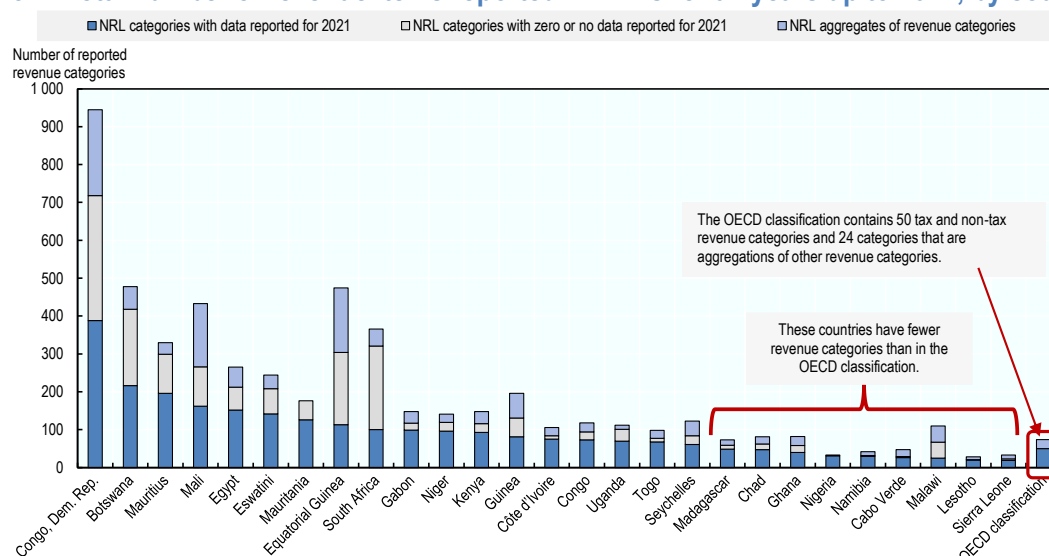
## Analysing granularity in national revenue data

The NRLs for different countries indicate that the granularity of revenue data varies significantly within and across African countries, as well as over time. Figure 3.1 shows a count of revenue items by country, as found in the NRLs of the 27 countries that provided them. The number of items shown in Figure 3.1 includes all revenue items that have been reported by a given country over the entire period up to 2021 and shows how they were reported for the year 2021. Due to changes in reporting or in the tax system itself, some tax or non-tax categories reported in the past ceased to be reported in later years. There are also differences between countries in terms of the number of years for which they have reported revenue data, which can impact the number of revenue items contained in the respective NRLs. The number of revenue items for each country may also reflect structural differences in tax systems and differences in statistical or administrative capacity.

The number of revenue items reported ranged from fewer than 28 in Lesotho to more than 900 in the Democratic Republic of the Congo. Nine countries (Chad, Cabo Verde, Ghana, Lesotho, Madagascar, Malawi, Namibia, Nigeria and Sierra Leone) had fewer revenue categories than there were OECD categories. By contrast, in the data over the entire period up to 2021, Botswana had 216 distinct non-zero disaggregated revenue categories while the Democratic Republic of the Congo had 388.

There is also a high degree of variability in revenue items within African countries over time. In all but one of the 27 countries analysed, there were more disaggregated revenue categories for which no revenue was reported in 2021 than there were categories containing some revenue. This implies a high degree of churn within revenue data, characterised by the addition or removal (or change of classification) of a large number of revenue streams.

**Figure 3.1. Total number of revenue items reported in NRLs for all years up to 2021, by country.**



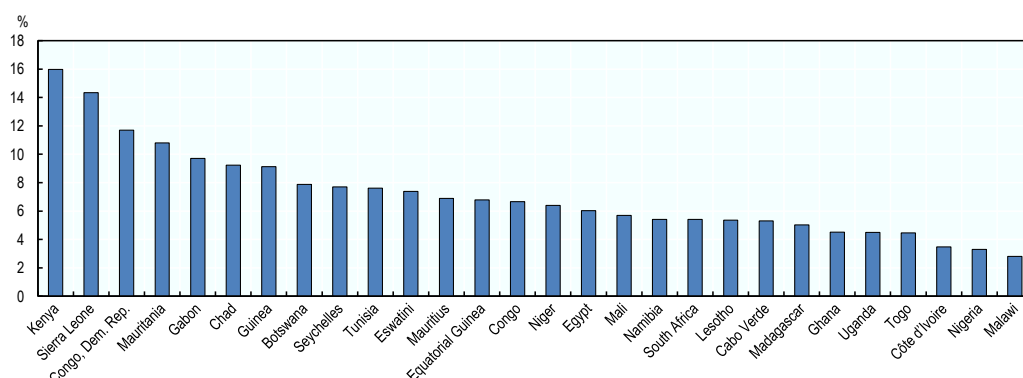
Note: Disaggregated revenue items are revenue items that are not themselves sums or aggregations of other revenue items. These correspond to the greatest level of granularity. Aggregated revenue categories refer to reported totals for a given class of revenues.

Source: Author's calculations based on analysis of *National Revenue Lists* (NRLs) based on data provided for (OECD/AUC/ATAF, 2023<sup>[1]</sup>).

Figure 3.2 displays the degree of churn within each country's NRL by showing the average annual percentage of disaggregated revenue items that change from having a non-zero reading in one year to either being blank or zero in the next (or vice versa). On average across all countries over the timeframe under analysis, 7% of revenue items in one year cannot be matched to a corresponding revenue item in a previous year. There were a few cases where a country's entire national revenue classification was overhauled, with the result that almost no revenue items in one year could be matched to items reported in previous years.

**Figure 3.2. Average share of revenue items added or removed for all years of reporting up to 2021**

Percentage of total number of revenue categories



Note: The average share of revenue items added or removed are based on the number of items that have been reported by a given country over the entire period up to 2021.

Source: Author's calculations based on analysis of *National Revenue Lists* (NRLs) based on data provided for (OECD/AUC/ATAF, 2023<sup>[1]</sup>).

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## Identifying commonalities and differences in national revenue classifications

NRLs can be used to show how OECD classifications and definitions can be mapped onto African national reporting and to identify the most important revenue categories for African countries after harmonisation with the OECD classification. The importance of different OECD revenue categories in African countries can be analysed with reference to two indicators:

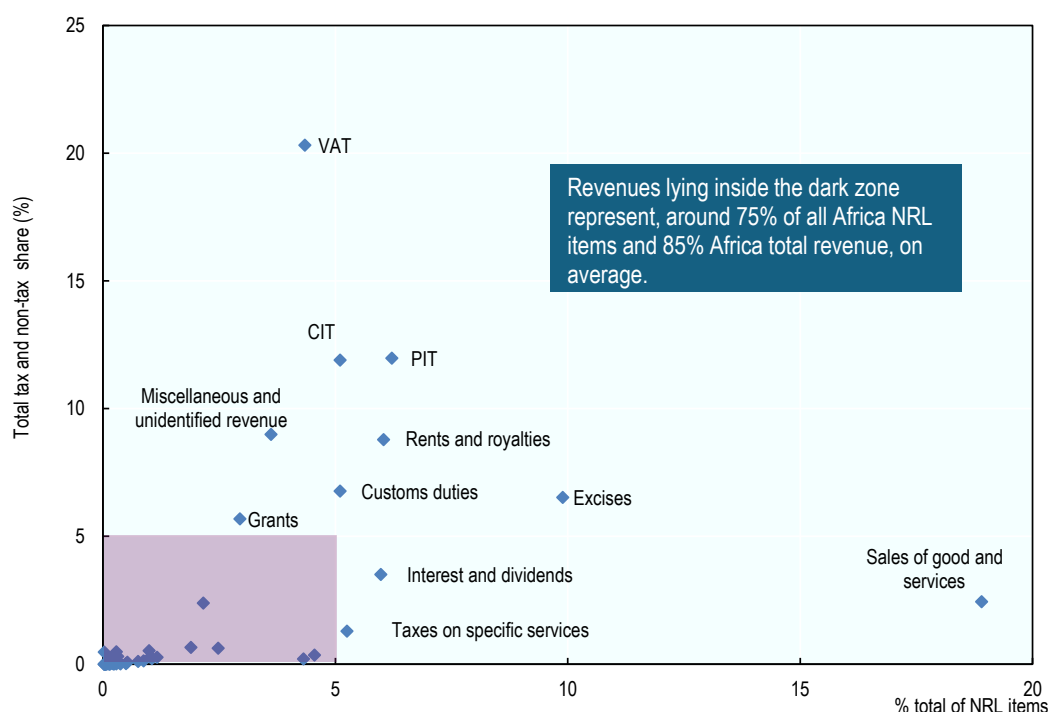
- Revenue from a given OECD revenue category as a percentage of total revenue; and
- The frequency of NRL items reporting a non-zero or non-blank value for this OECD category as a percentage of total NRL items.

Most revenue in Africa is found in a few OECD categories, which are usually the categories that include most revenue items. On average, 85% of total revenue was generated by items that correspond to just eleven of 50 OECD revenue categories and accounted for about 75% of Africa NRL items (Figure 3.3). Given their prominence, these revenue categories could be strongly considered for inclusion within an eventual African revenue classification; since they are frequently disaggregated in the tax systems of individual African countries, the possibility of including subdivisions of these categories within such a regional classification is explored later in this chapter.

The tax categories that generated the largest share of total revenue on average between 2016 and 2021 were within taxes on goods and services (value-added taxes [VAT], customs duties, excises and taxes on specific services) and within taxes on income, profits and capital gains (personal income tax [PIT] and

corporate income tax [CIT]). Meanwhile, the majority of non-tax revenue was derived from three main categories: 'Grants', 'Rents and royalties', and the residual 'Miscellaneous and unidentified revenue' category.

**Figure 3.3. Revenue categories as a percentage of total revenues and number of reporting countries, average 2016-2021**



Note: The revenue categories shown in this figure correspond to the OECD classification and are those at the most disaggregated level (in a total of 74 revenue categories, 50 are disaggregated categories and 24 are their subtotals)

Source: Author's calculations based on analysis of *National Revenue Lists* (NRLs) based on data provided for (OECD/AUC/ATAF, 2023<sup>[1]</sup>).

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NRLs also facilitate analysis of the hierarchy of revenue classifications within countries' own national reporting. The approach for this analysis was to identify the aggregated tax categories in each country's hierarchy before harmonisation and find out which categories were least or most often found in African revenue data. This shows the extent to which revenue categories in African countries match OECD categories.

The main OECD tax categories (income, payroll and workforce, property, and goods and services) are frequently found in African countries' revenue hierarchies. Several revenue categories under income taxes and taxes on goods and services are common to most African countries. Under income taxes, a majority of African countries distinguish between CIT and PIT. Under taxes on goods and services, most distinguish between VAT, excise taxes, import duties and export duties.

NRL analysis also enables the identification of revenue categories that are frequently reported in African countries but are not found in the OECD classification, and conversely, which distinctions within the OECD classification are not generally found in African countries.



As shown in Table 3.1, unlike in the OECD classification, African countries often distinguish between taxes on domestic and international trade. Moreover, VAT and excises are commonly broken down between domestically produced versus imported goods and services, since in many countries a different authority handles customs and import duties from the institution responsible for domestic revenue collection. These distinctions are particularly relevant given the continued importance of revenues from trade taxes in many African countries (OECD/AUC/ATAF, 2024<sup>[2]</sup>). In addition, withholding taxes and stamp duties are not included as a separate category in the OECD classification but are often found in the revenue classifications of African countries, due to the advantages they bring in terms of administrative simplicity.

**Table 3.1. Results of the mapping of common African hierarchical tax revenue categories to the OECD classification**

National tax category	Correspondence to OECD classification (identified by 4-digit OECD code)	Number of countries using this category
International Trade taxes	<b>Aggregation</b> of import, export duties and other trade taxes (5123+5124+5127)	10
Domestic taxes on goods and services	<b>Aggregation</b> of all taxes on goods and services, with the exception trade taxes (5100, 5121, 5122, 5124, 5125, 5126, 5200, 5300)	10
Domestic/Import VAT	<b>Disaggregation</b> of VAT (5111)	17
Gross/net/refunds VAT	<b>Disaggregation</b> of VAT (5111)	6
Domestic/Import excises	<b>Disaggregation</b> of Excises (5121)	10
Stamp/Registration duties	Cuts across all main categories	10
Withholding taxes	Cuts across income tax categories	4
Direct/ indirect taxes	<b>Aggregation</b> of all taxes categories into two overall categories (aggregation differs by country)	4

Source: Author's calculations based on analysis of National Revenue Lists (NRLs) based on data provided for provided for (OECD/AUC/ATAF, 2023<sup>[1]</sup>).

Under the main tax categories there are large numbers of revenue items that share similar themes. For example, PIT includes revenue items that can be grouped together by income type to form new PIT sub-categories (e.g. employment, business, professional). Excises on some key products, such as fuel and cigarettes, can be reported separately while taxes on specific services can be reported by sector (insurance, gambling, financial services, etc.)

Conversely, certain African revenue categories are not disaggregated in the same way as in the OECD classification, such as a distinction between individuals or households versus companies (for example, within capital gains taxes or motor vehicle registrations); recurrent versus non-recurrent taxes (for example, within property taxes, taxes on use of goods, or on permission to use goods or perform activities); and payroll basis and income basis for social security contributions.

## Incorporating policy objectives into revenue harmonisation

NRLs can be used to identify gaps in the reporting of revenues related to specific policies or sectors, in particular resource revenues. Some African countries collect substantial revenues from mineral and petroleum resources but these revenues tend to be more volatile and less sustainable than non-extractive revenues, due to fluctuating commodity prices and the finite nature of these resources. Distinguishing

between extractive revenues and other public revenues can enhance fiscal policy in a number of ways, for example, helping governments to track revenue fluctuations and plan for long-term economic sustainability and ensuring that these revenues are properly accounted for and support development goals.

In collaboration with countries and partners participating in *Revenue Statistics in Africa*, the OECD developed an approach using NRLs to map extractive-related revenues. First, the following definition of extractive revenues was agreed upon: *revenues collected from companies involved in exploration and extraction of oil, gas, and mineral resources*. Countries were subsequently asked to flag tax and non-tax categories in their NRL where a substantial share of revenue comes from extractive activities. Focal points answered “yes” or “no” to the question “is there a substantial amount of revenues in this category coming from extractive industries (oil, gas or mining)?” for each main revenue category in their data.

Two variables were created for analysis:

1. **Explicitly identified extractive revenues.** These are revenue categories clearly labeled as related to extractive industries and include only extractive-related income (e.g., corporate income tax from petroleum companies).
2. **Other substantially extractive revenues.** These categories contain a significant share of extractive-related income, although the exact proportion is unknown. This group excludes the *explicitly identified extractive revenues* mentioned above.

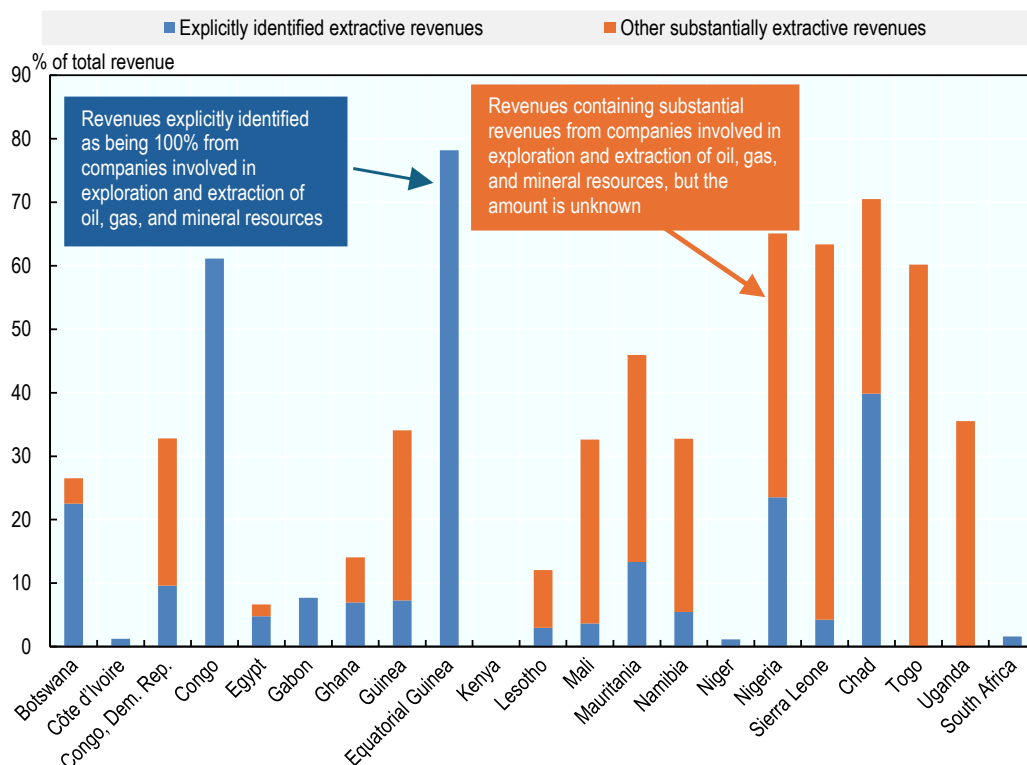
There was no quantitative threshold to measure what constitutes a “substantial” amount of revenues, since for some countries, the extractive-related component of revenues was not quantified. For these countries, the extractive-related flag serves to focus attention on the components of the fiscal system that are impacted by extractive industries, even where accurate estimates of the extractive-related revenues are not available.

As a result of this exercise, some African countries introduced changes to their data submission in subsequent years, for example by introducing an extractive-non-extractive split in their revenue categories through which extractive-related revenues were reported (e.g. The Democratic Republic of the Congo, Sierra Leone). The exercise also informed new analysis of extractive revenues in this report (see Chapter 2).

As shown in Figure 3.4, the share of explicitly identified extractive revenues in total revenues (tax and non-tax) varies greatly across countries. In 2021, the share exceeded 10% of total revenues in most of the resource-rich countries included in *Revenue Statistics in Africa* (Chad, Republic of the Congo, Equatorial Guinea and Mauritania). However, in many countries, a large portion of revenue is flagged as substantially extractive but the exact share attributable to extractive industries is unknown.

**Figure 3.4. Explicitly identified extractive revenues and other substantially extractive revenues, 2021**

Percentage of total revenues



Note: The figures above exclude Seychelles, Madagascar, Malawi and Mauritius as these countries indicated that they did not receive a substantial proportion of revenues from extractive industries. For some countries in this analysis, information on other revenues containing a substantial fraction of extractive revenues were not identified by countries or were not readily available through public sources at the time of this analysis, meaning that the share of revenues explicitly identified as extractive in the NRL is a lower bound and does not represent the totality of extractive revenues.

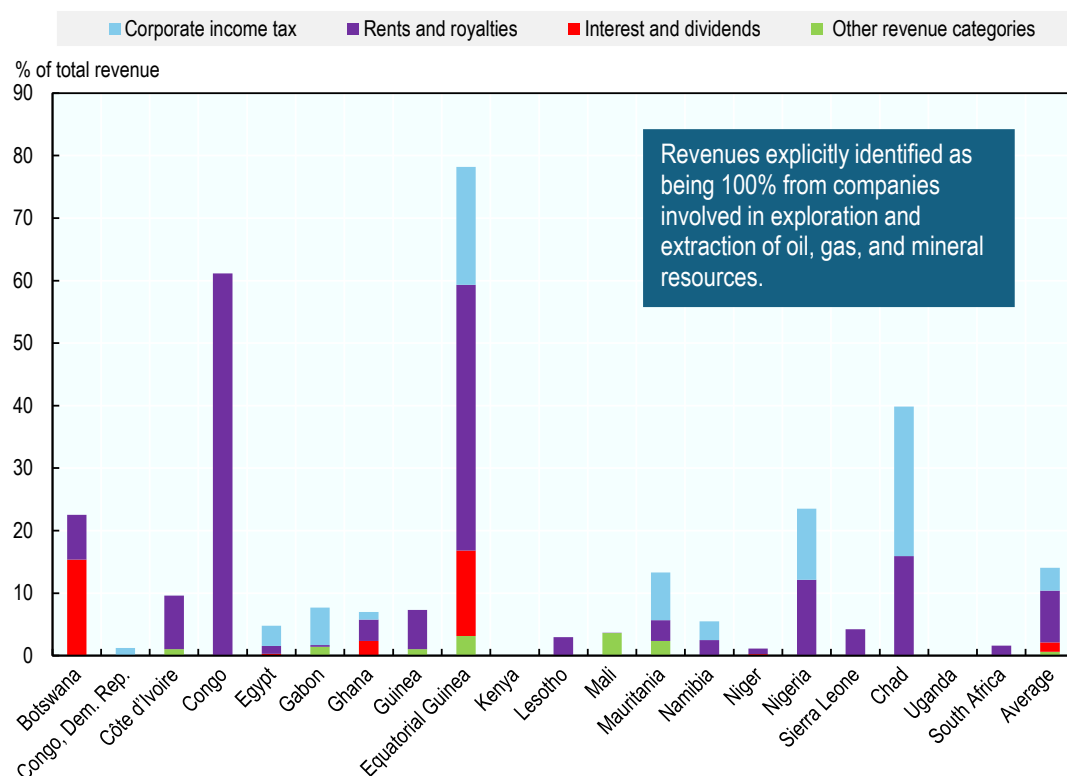
Source: Author's calculations based on analysis of *National Revenue Lists* (NRLs) based on data provided for (OECD/AUC/ATAF, 2023<sup>[1]</sup>).

StatLink  <https://stat.link/zd4eri>

Nigeria, for example, reported explicitly identified extractive revenues amounting to 24% of total revenues in 2021 while other substantially extractive revenues summed to 42% of total revenues. For each category of explicitly extractive revenues, 100% of revenue can be assumed to come from extractive companies, while for each category of other substantially extractive revenue, the percentage of revenues coming from the extractive sector will be somewhere between 0% and 100%. This means that the share of Nigeria's revenues coming from extractive companies is between 24% and 66% of total revenues.

This wide range of estimates illustrates the need for more precise data to support tax policy analysis related to the extractive sector. African tax administrations could consider facilitating the disaggregation of revenues by sector and ensuring that revenues from extractive industries are disclosed and verified. As the extractive sector is often managed by different agencies, specific collaboration may be required between tax authorities, ministries of finance, natural resource ministries, and customs agencies to share revenue data or to create a repository that consolidate revenue data from multiple sources.

**Figure 3.5. Share of explicitly identified extractive revenues in total revenues by country and type of revenue, 2021**



Note: Some revenue categories clearly identified as containing 100% extractive revenues may include revenues from downstream activities, such as the conversion of oil and gas into finished products, as it was not possible to separate these revenues.

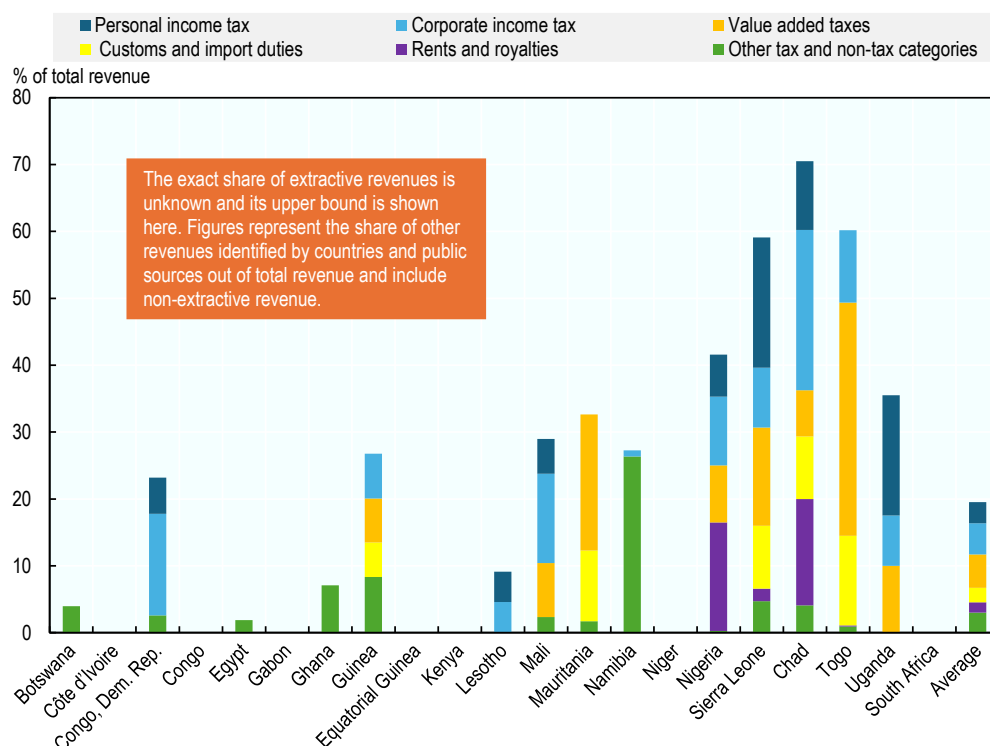
Source: Author's calculations based on analysis of *National Revenue Lists* (NRLs) based on data provided for (OECD/AUC/ATAF, 2023<sup>[1]</sup>).

StatLink  <https://stat.link/mv8gs5>

Explicitly identified extractive revenues cut across several revenue categories as illustrated in Figure 3.5. They are mainly in the category Rents and royalties and (to a lesser extent) the categories CIT and Interest and dividends. Rents and royalties on extractive industries were explicitly reported by 19 countries and represented on average 8% of total revenues. Nine countries reported explicitly extractive revenues in the category CIT (4% of total revenues) and six in the category Interest and dividends (2% of total revenues). In contrast, other substantially extractive revenues are distributed across a broader range of revenue categories, although most are concentrated in PIT, CIT and VAT, as shown in Figure 3.6.

In Nigeria, for instance, 10% of total revenues in 2021 were generated entirely from the extractive sector through rents and royalties and 11% through CIT (Figure 3.5). These two categories also include additional extractive revenues that are not distinguishable from non-extractive revenues, which could amount to up to 16% and 10% of total revenues respectively (Figure 3.6). However, in other categories such as PIT and customs duties, Nigeria is unable to separate extractive from non-extractive revenues.

**Figure 3.6. Other substantially extractive revenues as a percentage of total revenues, by type of country and type of revenues, 2021**



Source: National Revenue Lists for 22 countries; questionnaires on extractive revenues circulated to government officials; and data from the Extractive Industries Transparency Initiative (EITI, 2023<sup>[3]</sup>) for countries whose responses to the questionnaires were not available.

Source: Author's calculations based on analysis of *National Revenue Lists* (NRLs) based on provided for (OECD/AUC/ATAF, 2023<sup>[1]</sup>).

StatLink  <https://stat.link/v5iylp>

## Building an African revenue classification to support DRM

### *The advantages of an African revenue classification*

For *Revenue Statistics in Africa*, harmonisation is carried out according to the OECD classification, which is designed to be applied at the global level. A new classification designed specifically for African countries could yield advantages to African policy makers and data users. An African revenue classification would benefit from African ownership and buy-in; with greater African input into its design, it may be more responsive to African priorities and could more readily address Africa-specific issues. Pan-African objectives and strategies such as the second Strategy for the Harmonization of Statistics in Africa (SHaSA II) could be incorporated directly into an African revenue classification (see Box 3.1). These benefits can create a virtuous cycle of increased harmonisation leading to more up-take in use, in turn promoting continental integration and facilitating data sharing, co-operation and statistical capacity building as well as improved analysis.

An African revenue classification could thus result in a closer interplay between the design of the revenue classification and fiscal policy. The choice of whether to include or exclude specific categories within the African revenue classification would focus attention on revenue gaps and options for introducing new revenue types reflecting the main priorities of African policy makers. For example, as shown above,

resource revenues are not explicitly identified in the OECD classification but accurately measuring such revenues is a major concern to many African countries and the continent as a whole.

An African revenue classification could build on considerable work already done on revenue data harmonisation in Africa. Some Africa-specific issues with revenue data are already well-studied, such as the aforementioned importance of extractive revenues (Harshali, 2021<sup>[4]</sup>; Siakwah, 2024<sup>[5]</sup>).

Some African regional organisations, such as the Economic and Monetary Community of Central Africa (CEMAC) and Economic and the Monetary Community of Western Africa (WAEMU), have already developed their own specific classifications that their members use for data harmonisation and reporting. These initiatives have created a pool of experts and officials that could contribute to the development of an African revenue classification.

### Box 3.1. Harmonising revenue statistics under SHaSA 2

The second Strategy for the Harmonisation of Statistics in Africa (SHaSA 2) provides a continental framework to standardise definitions, classifications, and data collection methods, thereby fostering regional economic integration. Linking *Revenue Statistics in Africa* with SHaSA 2 is essential for improving the quality, comparability, and use of fiscal data across the continent.

*Revenue Statistics in Africa* – which provides tax and non-tax revenue data harmonised according to the well-established OECD classification – is essential for tracking domestic resource mobilisation, designing effective tax policies, and meeting development goals such as the AU's Agenda 2063. The advantages of harmonising revenue statistics under SHaSA 2 include improved comparability, better monitoring of fiscal performance, enhanced transparency, and stronger coordination among African Union Member States and African institutions. Harmonised revenue statistics are also critical for effective governance.

Harmonising revenue statistics requires sustained investment in national statistical systems, strong political will, and close collaboration between statistical offices, finance ministries and regional bodies. At present, many countries struggle with outdated or fragmented data systems, making consistent reporting difficult; there are also disparities in statistical capacity, limited funding, weak institutional coordination. Harmonisation is also constrained by differing definitions of revenue in the absence of an African revenue classification

SHaSA 2 provides the strategic vision and tools to address some of these challenges, notably the development of an African revenue classification, which is an ongoing activity of STATAFRIC in collaboration with OECD and other partners. Its success depends on practical implementation, capacity-building, and ongoing commitment from all stakeholders.

### **Objectives and principles for an African revenue classification**

Before developing an African classification, consultation with experts, officials and institutions would be required to identify (i) the institutional and statistical objectives of such a classification, and (ii) the data concerns that are both specific to African countries and common across the continent. The following section includes a preliminary set of propositions that emerged from research and discussions with African organisations and countries in the *Revenue Statistics in Africa* initiative.



*Potential alignment between principles for an African revenue classification and the African Charter on Statistics*

An African revenue classification could be based on principles that also underpin international classifications (as called for by SHaSA 2, Strategic Objective 1.3) and that are aligned with the African Charter on Statistics (AUC, 2009<sup>[6]</sup>). The principles outlined below are applicable to all types of economies, regardless of institutional or legal structures and statistical capacity. The following principles proposed for an African revenue classification draw on principles that underpin international classifications in general (as called for by SHaSA 2, Strategic Objective 1.3), principles of professional independence as well as quality, accuracy and reliability in the African Charter on Statistics (AUC, 2009<sup>[6]</sup>), and the knowledge acquired through the *Revenue Statistics in Africa* initiative.

**Table 3.2. Proposed principles for an African revenue classification**

1.	<p><b>Alignment with international standards:</b> Across international classifications, revenue is primarily classified according to the taxable base and implies an increase in a government's net worth. Further disaggregation may be based on additional criteria (e.g., taxpayer type, frequency of the tax).</p> <ul style="list-style-type: none"> <li>• This excludes other fiscal data, such as expenditures, borrowing and sales of fixed assets, which are not revenues.</li> </ul>
2.	<p><b>Comparability:</b> A classification needs to capture common features of tax systems across countries to enable meaningful comparisons. A revenue classification cannot be aligned too closely to the specificities of a single country or region; it needs to capture a degree of commonality across countries to enable meaningful international comparison.</p>
3.	<p><b>Comprehensiveness:</b> To provide a complete picture of a country's revenues, a classification should cover the full range of government revenue streams (across departments, ministries, social security agencies, levels of government), including extra-budgetary or earmarked funds.</p>
4.	<p><b>Relevance:</b> Revenue should be classified according to a system that facilitates analysis and policy making. It enables interpretation of data to inform decision-making and conclusions from a policy perspective.</p>
5.	<p><b>Forward- and backward-compatibility:</b> A classification should remain valid over the long term in evolving contexts and retain validity in case of future reforms or administrative reorganisation to remain useful in making comparisons over time.</p>
6.	<p><b>Evidence-based:</b> A classification should only include officially reported revenues to the general government based on formal documents (tax returns, customs declarations etc).</p> <ul style="list-style-type: none"> <li>• Revenue statistics do not capture revenue unreported due to reporting system constraints, under-reporting, economic informality or fraud (e.g potential revenue losses from illicit financial flows or informality, unofficial payments). However, revenues from the informal sector can be reflected in revenue data where a fiscal instrument (such as presumptive taxes) is applied to this sector (OECD/ATAF/AUC, 2022<sup>[7]</sup>).</li> <li>• They may include preliminary revenue data based on budget estimates or forecasts, which may later be revised when final values are known.</li> </ul>

These principles align with two key principles of the African Charter on Statistics:

Principle 1: Professional independence – Impartiality: “Statistics authorities shall produce, analyse, disseminate, and comment on African statistics in line with the principle of scientific independence, and in an objective, professional and transparent manner.”

Principle 2: Quality:

- Relevance: “African statistics shall meet the needs of users.”
- Specificities: “Statistical data production and analytical methods shall take into account African peculiarities.”
- Topicality: “African statistics shall reflect current and topical events and trends.”
- Coherence and comparability: “African statistics shall be internally coherent over time and allow for comparison between regions and countries. To this end, these statistics shall make combined use of related data derived from different sources. It shall employ internationally recognized and accepted concepts, classifications, terminologies and methods.”
- Continuity: “Statistics authorities shall ensure continuity and comparability of statistical information over time.”
- Sustainability: “African statistics shall be conserved in as detailed as possible a form to ensure their use by future generations, while preserving the principles of confidentiality and protection of respondents.”
- Accuracy and reliability: “African statistics shall be an accurate and reliable reflection of the reality.”

### *Reflecting African realities in an African revenue classification*

An African classification needs to reflect African realities, as called for by SHaSA 2 and by the African Charter on Statistics (Principle 2: Quality – Specificities: “Statistical data production and analytical methods shall take into account African peculiarities”). Information collected from *Revenue Statistics in Africa* and NRLs, as well as through consultation with officials and partners, suggests the following characteristics be considered when interpreting revenue data and developing an African revenue classification:

1. African countries rely heavily on natural resource revenues, which are generated through several instruments (e.g. rents and royalties, CIT, dividends). (AFDB, 2023<sup>[8]</sup>) projects that Africa’s extractive resources would contribute more than USD 30 billion annually to government revenue by 2024.
2. Trade taxes are an important source of tax revenues in Africa: Trade taxes have been affected by trade liberalisation across the globe but their share of total tax revenues remains relatively high in Africa, especially among countries at lower income levels. In 2021, about 13.3% of total tax revenues was from trade taxes across 28 African countries included in *Revenue Statistics in Africa* (OECD/AUC/ATAF, 2023<sup>[1]</sup>).
3. Most African countries have a large informal sector. An estimated one-third of African economic output comes from informal activity, while over 80% of workers in the average African country are in informal employment.<sup>2</sup> Many countries are developing and implementing measures to tax the informal sector, such as presumptive or withholding taxes. Local taxes and fees also play an important role in the informal sector.
4. Africa is highly reliant on VAT. VAT is applied in all African countries on the domestic markets and on imports. However, the VAT system does not always function efficiently and several countries do not provide timely VAT refunds.
5. Africa’s public wage bill can be sizeable. In Sub-Saharan Africa, public sector employment makes up around half of formal wage employment against 37% globally (World Bank, 2023<sup>[9]</sup>) which impacts PIT.

6. Foreign companies may contribute relatively low revenues due to profit-shifting strategies as well as tax incentives provided by African governments to attract foreign investment. This creates unfair conditions for domestic companies. For example, (Albertin, Devlin and Yontcheva, 2021<sup>[10]</sup>) found that governments in sub-Saharan Africa lose between USD 450 million and USD 730 million per year in CIT revenues as a result of profit shifting by multinational companies in the mining sector.
7. Many African countries resort to taxes that are easier to administer: due to limited administrative capacity, many countries use of simpler taxes such as stamp duties and withholding taxes which are easier to collect.

### *Towards a proposal for an African revenue classification*

Some options for an African revenue classification can be proposed based on existing empirical analyses, the principles and African realities listed above as well as on the key findings emerging from analysis of *Revenue Statistics in Africa* data and the NRLs. For instance, an African revenue classification could be developed starting with the OECD classification and adding, removing, aggregating, or sub-dividing OECD revenue categories, according to the following key principles:

- The definitions of tax and non-tax revenues for an African revenue classification follow those in the *OECD Interpretative Guide*, so as to ensure international comparability.
- The highest-level revenue categories are primarily defined according to the revenue base, while African specificities are reflected through the addition of new sub-categories to aggregated categories. This means retaining the same six main tax categories as the OECD classification (income taxes, social security contributions, payroll, property, taxes on goods and services and other taxes).
- The revenue categories may apply to a subset of countries but not necessarily to all.
- Options for including (or not) categories and sub-categories of revenues are primarily based on NRL analysis, regional classifications and African realities previously identified, and they serve as a starting point for discussions. The option to merge revenue categories should be carefully considered in light of possible adverse impacts on the granularity of the classification and analysis of key sectors or taxpayer groups (i.e. multinationals and high net worth individuals).

An example of this proposed approach is shown in Table 3.3.

**Table 3.3. Proposed options for selecting categories and sub-categories in an African revenue classification for taxes on income**

Revenue Statistics code	Revenue Statistics name (OECD Interpretative Guide) (English)	Options: no change / remove / merge with another category / further disaggregation
1100	Taxes on income, profits and capital gains: Individuals	No change
1110	Taxes on income, profits and capital gains: Individuals: Income and profits	No change OR Possible disaggregation by income types (e.g. Employment income, Business income, Professional income, Investment income, Winnings income, Non-employment income subject to withholding taxes)  Rationale (NRL analysis): PIT in Africa data distinguishes different income types.
1120	Taxes on income, profits and capital gains: Individuals: Capital gains	No change OR Remove OR Merge with 1220 to create a single "Capital gain taxes" category

		Rationale (NRL analysis): Capital gains tax is rarely disaggregated between individuals and companies in African data.
1200	Taxes on income, profits and capital gains: Corporations	No change
1210	Taxes on income, profits and capital gains: Corporations: Income and profits	No change OR Disaggregation by extractive / non-extractive. Disaggregation by residents / non residents. Other disaggregation to be investigated.  Rationale (NRL analysis): CIT is an important instrument for taxing the extractive sector. The disaggregation between resident and non-resident companies reflects the African reality described above
1220	Taxes on income, profits and capital gains: Corporations: Capital gains	No change OR Remove OR Merging with 1120 to create a single "Capital gain taxes" category
1300	Taxes on income, profits and capital gains: Unallocable as between 1100 and 1200	No change

## Conclusion

As part of PAS II, the *Revenue Statistics in Africa* initiative undertook extended work in harmonising public revenue data and identifying the scope for a more refined revenue harmonisation across the continent. Analysis of the NRLs produced in collaboration with African countries uncovered commonalities and specificities across revenue classifications in Africa and in comparison, with the OECD classification.

The following key findings emerged from the analysis:

- The degree of granularity of revenue data varies significantly between African countries and over time.
- Several revenue categories of income taxes and taxes on goods and services are common to most African countries. Most countries distinguish between income taxes on individuals and income taxes on corporations, for example. Most also distinguish between *VAT, excises, import duties and export duties, and taxes on specific services* under taxes on goods and services.
- Some distinctions within revenue categories are common in Africa but do not exist in the OECD classification: VAT and excises in African countries are commonly broken down between domestic and imported goods.
- Certain African revenue categories tend not to include some divisions found in the OECD classification.
- There are large numbers of revenue items in African countries within main tax categories that share similar themes. For example, PIT can be differentiated according to income type (e.g. employment, business, professional, etc) and excises can be differentiated by products.
- Extractive-related revenues are not systematically identified in national reporting, despite the importance of the extractive sector to many African countries. This is particularly the case for PIT, CIT and VAT, despite the fact that extractive industries have a significant impact on these taxes.

These findings provide an initial framework for the development of an African revenue classification, which is an objective aligned with STATAFRIC's broader strategy to harmonise statistics across the continent. Further analytical work and consultations with African tax and statistical experts and regional organisations (e.g., ATAF, AUC, Regional Economic Communities, UNECA and AFRISTAT) could improve and extend

the analysis described in this Special Feature. This will ensure that a potential African revenue classification is fit-for-purpose, reflects African realities and responds to the continent's needs and priorities.

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## Notes

<sup>1</sup> Between 2021 and 2024, *Revenue Statistics in Africa* activities received financial support from the European Union as part of PAS II. The Pan-African Statistics programme is a joint African Union-European Union initiative to improve measurement of progress in the process of African Integration by promoting the use of statistical data of quality in the Africa Integration decision making process and policy monitoring.

<sup>2</sup> Authors' calculations based on (ILO, 2025<sub>[11]</sub>) and (UN, 2024<sub>[12]</sub>).



# 4 Tax levels and tax structures, 1990-2023

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## **Comparative tables, 1990-2023**

In all of the following tables, a (“..”) indicates not available. The main series in this volume covers the years 1990 to 2023. Figures referring to 1991-99 and 2011 in Tables 4.1 and 4.2 and figures relating to 1990-94, 1996-99, 2001-04, 2006-09, 2011-14 and 2016-18 in Tables 4.5 to 4.19 have been omitted because of lack of space. Complete series are, however, available on line at OECD (2025), OECD Data explorer and can be accessed at <https://data-explorer.oecd.org/> within the theme Taxation/ Global tax revenue or by searching for African tax revenues.

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Table 4.1. Total tax revenue as percentage of GDP, 1990-2023

	1990	2000	2005	2007	2008	2009	2010	2011	2012	2013
Botswana	..	..	15.4	14.1	17.4	16.0	15.8	16.0	14.3	15.3
Burkina Faso	..	10.2	11.7	12.6	11.9	12.6	14.0	13.4	14.9	15.9
Cabo Verde	8.6	13.5	15.2	19.1	19.7	17.3	17.3	18.4	16.6	16.8
Cameroon	..	10.8	11.0	12.0	12.0	12.3	11.5	12.5	13.0	13.6
Chad	..	..	..	..	..	..	11.1	13.1	10.1	11.2
Congo	..	3.8	5.9	5.9	6.0	8.0	7.1	7.6	7.0	8.8
Congo, Dem. Rep. <sup>1</sup>	..	0.6	4.9	6.3	7.6	8.0	8.3	8.7	10.6	9.6
Côte d'Ivoire	15.6	11.1	11.3	12.4	12.2	12.2	11.9	11.1	12.8	12.7
Egypt <sup>2</sup>	..	..	15.7	17.1	16.8	17.0	15.5	15.5	13.9	15.0
Equatorial Guinea	..	..	8.2	7.5	7.8	12.8	7.6	7.0	8.8	8.9
Eswatini	..	10.7	11.6	11.8	12.9	12.9	13.9	13.9	12.8	13.7
Gabon <sup>3 4</sup>	..	..	..	..	..	..	..	..	..	..
Gambia	..	..	..	10.0	9.4	9.5	8.5	9.5	9.8	9.8
Ghana	..	7.2	9.8	9.4	10.0	9.9	10.4	11.9	12.2	11.4
Guinea	..	7.5	8.4	8.8	9.5	10.2	9.7	11.6	14.5	13.0
Kenya	..	..	14.7	16.0	16.7	16.0	15.9	16.7	16.2	16.3
Lesotho	..	..	14.3	16.5	17.3	18.6	19.3	19.7	21.2	18.6
Liberia	..	..	..	..	..	..	..	..	14.5	14.6
Madagascar <sup>2</sup>	..	9.4	8.7	9.8	11.4	9.4	8.5	9.0	8.7	9.1
Malawi	..	..	9.0	9.7	10.3	10.9	11.3	11.6	10.3	11.5
Mali <sup>2</sup>	..	11.4	14.5	14.3	13.3	14.4	14.1	14.0	14.2	14.5
Mauritania <sup>3</sup>	..	..	..	10.0	10.1	10.4	9.8	10.1	13.0	12.8
Mauritius <sup>5</sup>	22.0	18.1	17.7	16.8	18.5	18.9	18.7	18.7	19.3	18.9
Morocco <sup>2 3</sup>	..	20.3	23.0	26.4	28.7	25.6	25.5	26.2	27.3	26.0
Mozambique	..	..	..	30.9	20.8	28.9	26.1	29.4	21.2	25.8
Namibia	..	0.0	0.0	17.2	17.7	17.9	18.6	21.5	19.9	20.0
Niger	..	7.0	8.0	8.8	8.8	10.1	9.4	13.1	10.4	12.4
Nigeria	..	..	..	..	..	..	7.3	9.7	9.4	8.3
Rwanda <sup>2</sup>	..	8.5	10.7	11.5	12.5	12.1	12.3	13.0	13.7	15.0
Senegal <sup>6</sup>	..	13.1	15.3	16.2	15.2	15.0	15.9	16.0	16.1	15.4
Seychelles	..	..	..	..	27.9	28.8	30.7	32.8	31.2	29.3
Sierra Leone	..	..	4.7	4.7	5.2	5.3	5.6	5.6	6.4	6.1
Somalia	..	..	..	..	..	..	..	..	..	1.0
South Africa <sup>7</sup>	21.9	20.1	22.8	25.3	25.2	23.2	23.1	24.0	24.4	24.8
Togo	..	7.0	9.9	10.8	10.5	10.5	10.7	11.6	12.0	14.0
Tunisia <sup>2 3</sup>	..	23.3	23.1	24.0	25.6	25.5	25.9	27.7	27.7	28.3
Uganda	..	8.3	9.3	9.5	9.3	8.5	8.3	8.4	8.5	9.0
Zambia	..	..	..	..	..	..	..	..	14.7	14.1
<b>Africa average<sup>8</sup></b>	..	..	..	..	..	..	..	..	..	<b>14.7</b>
<b>Asia-Pacific average<sup>9</sup></b>	..	..	..	..	..	..	..	..	..	..
<b>LAC average<sup>10</sup></b>	<b>14.6</b>	<b>16.9</b>	<b>18.6</b>	<b>19.7</b>	<b>19.9</b>	<b>19.1</b>	<b>19.7</b>	<b>20.1</b>	<b>20.3</b>	<b>20.4</b>
<b>OECD average<sup>11</sup></b>	<b>30.9</b>	<b>32.9</b>	<b>32.6</b>	<b>32.9</b>	<b>32.2</b>	<b>31.5</b>	<b>31.5</b>	<b>31.9</b>	<b>32.3</b>	<b>32.6</b>

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Botswana	16.0	13.4	14.6	13.3	13.3	13.7	12.2	14.7	13.8	13.4
Burkina Faso	14.3	14.6	15.3	16.2	16.8	17.2	16.2	16.8	18.6	19.5
Cabo Verde	15.9	17.6	17.5	18.2	19.6	18.7	18.7	17.1	18.0	18.7
Cameroon	13.8	14.1	13.7	14.0	14.2	13.9	12.8	13.4	14.1	14.4
Chad	8.2	4.3	3.7	4.7	5.7	5.9	10.5	7.0	9.8	13.1
Congo	9.8	13.2	12.5	10.3	7.6	8.2	9.8	8.2	8.9	10.2

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Congo, Dem. Rep. <sup>1</sup>	9.1	9.4	8.3	6.7	7.6	7.6	7.2	9.3	13.0	10.9
Côte d'Ivoire	12.2	12.6	13.0	13.1	12.9	12.8	13.1	13.7	13.0	14.0
Egypt <sup>2</sup>	14.0	13.9	15.0	14.9	15.5	15.2	13.6	14.1	14.2	13.6
Equatorial Guinea	9.8	12.0	7.1	6.6	6.5	9.8	8.6	6.0	7.0	11.5
Eswatini	14.9	15.0	16.1	17.0	17.4	18.3	17.8	17.4	17.6	17.2
Gabon <sup>3 4</sup>	16.5	15.3	12.3	10.9	10.4	12.1	12.8	10.7	11.8	16.7
Gambia	11.3	12.3	11.6	10.7	10.7	11.6	12.0	11.5	9.9	10.2
Ghana	12.0	13.2	13.8	14.1	14.4	13.9	13.8	14.7	14.5	14.5
Guinea	12.8	12.8	13.9	12.7	12.4	12.7	12.1	12.0	12.3	11.8
Kenya	17.4	17.0	17.2	17.5	16.8	16.6	16.0	15.3	16.5	15.8
Lesotho	18.9	19.3	19.3	19.3	21.4	21.1	19.8	21.6	21.8	22.7
Liberia	11.7	11.8	11.6	11.8	12.1	11.8	13.3	14.2	12.5	11.7
Madagascar <sup>2</sup>	8.8	9.3	9.6	10.4	10.9	11.1	10.1	10.8	11.4	12.3
Malawi	12.7	12.0	12.0	13.2	12.8	12.5	12.6	12.4	12.4	13.2
Mali <sup>2</sup>	14.2	15.6	16.9	17.3	13.8	18.4	19.0	20.4	17.2	18.7
Mauritania <sup>3</sup>	14.8	14.4	13.7	14.2	14.7	13.4	12.4	14.2	14.7	13.6
Mauritius <sup>5</sup>	18.9	18.8	19.0	19.2	19.7	20.4	20.2	20.0	22.3	23.1
Morocco <sup>2 3</sup>	25.7	24.6	25.4	25.9	26.2	26.4	27.3	27.2	29.9	28.5
Mozambique	34.3	31.7	25.0	19.4	21.2	21.0	20.7	22.7	21.3	21.3
Namibia	21.1	21.5	21.1	20.4	19.6	20.4	18.7	19.7	19.9	22.1
Niger	12.1	12.3	10.2	9.5	11.2	10.4	9.8	10.5	9.6	8.2
Nigeria	7.7	6.1	5.3	5.7	6.4	6.0	5.5	6.7	7.9	8.2
Rwanda <sup>2</sup>	15.4	16.2	16.3	16.2	16.9	17.3	17.1	17.0	16.5	15.7
Senegal <sup>6</sup>	16.2	16.4	17.0	16.7	17.3	18.8	17.7	18.4	18.6	19.6
Seychelles	29.6	28.7	29.3	29.4	30.1	29.0	27.8	28.4	27.8	29.1
Sierra Leone	6.7	6.2	6.8	6.9	8.0	8.3	7.6	7.9	6.6	6.7
Somalia	1.0	1.1	1.0	1.2	1.6	2.1	2.5	2.5	2.6	2.9
South Africa <sup>7</sup>	25.4	26.4	26.0	26.0	26.4	26.0	25.0	26.5	27.2	26.5
Togo	14.9	15.7	16.3	15.8	14.8	15.5	15.7	17.2	17.4	18.4
Tunisia <sup>2 3</sup>	29.3	28.5	27.9	29.2	29.9	32.1	32.5	32.4	34.8	34.0
Uganda	9.3	10.4	11.0	11.4	11.7	12.1	11.4	12.5	12.5	13.0
Zambia	15.3	14.3	13.0	14.9	16.2	16.2	15.7	16.1	16.2	16.7
<b>Africa average<sup>8</sup></b>	<b>15.1</b>	<b>15.1</b>	<b>14.7</b>	<b>14.6</b>	<b>14.9</b>	<b>15.2</b>	<b>15.0</b>	<b>15.3</b>	<b>15.6</b>	<b>16.1</b>
<b>Asia-Pacific average<sup>9</sup></b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>19.3</b>	<b>18.4</b>	<b>18.7</b>	<b>19.4</b>	<b>19.6</b>
<b>LAC average<sup>10</sup></b>	<b>20.6</b>	<b>21.0</b>	<b>20.9</b>	<b>21.0</b>	<b>21.3</b>	<b>21.4</b>	<b>20.8</b>	<b>21.0</b>	<b>21.4</b>	<b>21.3</b>
<b>OECD average<sup>11</sup></b>	<b>32.8</b>	<b>32.9</b>	<b>33.5</b>	<b>33.3</b>	<b>33.5</b>	<b>33.4</b>	<b>33.5</b>	<b>34.1</b>	<b>34.0</b>	<b>33.9</b>

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

Data on social security contributions are not available for Chad, the Democratic Republic of the Congo (prior to 2012), Equatorial Guinea (prior to 2013), the Gambia, Guinea, Madagascar (prior to 2011), Namibia (prior to 2009), the Republic of the Congo (prior to 2018), Sierra Leone (prior to 2018), Togo, Uganda and Zambia and are only partially available in Cameroon and Senegal. Social security contributions for Botswana, Lesotho and Malawi are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the *OECD Interpretative Guide*.

In Ghana, Lesotho, Malawi, Nigeria, Sierra Leone and Uganda, revenues from property taxes are mainly levied by local governments for which data on revenue are not available. In the Democratic Republic of the Congo, only data for property taxes levied by the Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participation (DGRAD) are available since 2010.

See the country tables in Chapter 5 for further information on data issues for individual countries.

1. The figures should be interpreted with caution as they are affected by macroeconomic instability in the early 2000s. For the years prior to 2010, the figures exclude some revenues collected by the Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participation (DGRAD), which are estimated to be less than 1% of total tax revenue. See Chapter 5 for further information.

2. Egypt, Madagascar, Mali, Morocco, Rwanda and Tunisia do not include social security contributions in the tax-to-GDP ratio in their official publications as these countries do not consider them to be taxes. They are included as tax revenue in this publication, following the classification set out in the OECD Interpretative Guide.
3. Social security contributions are estimated in Equatorial Guinea (2023), Gabon (years prior to 2015), Mauritania (2021-23), Morocco (years prior to 2002), Senegal (2018-23) and Tunisia (2022 and 2023).
4. The figures should be interpreted with caution for years prior to 2014 as customs revenues (representing roughly 50% of tax revenues) are estimated for these years.
5. The fiscal year for Mauritius changed in 2010 and in 2015. Figures for 2015 needed to be estimated as a result.
6. These figures include contributions to the Senegalese Pension Institute (IPRES) (estimated prior to 2006) and contributions to the social security fund (CSS) (from 2012 as data for previous years are not available).
7. The tax-to-GDP ratio for South Africa includes payments made by South Africa to the Southern African Customs Union pool.
8. Represents an unweighted average of the 38 African countries in this publication. The Africa average should be interpreted with caution as data for social security contributions (category 2000) and property taxes (category 4000) are not available or are partial in a few countries. See the country tables in Chapter 5 for further information.
9. Represents an unweighted average for 37 Asian and Pacific economies included in the publication *Revenue Statistics in Asia and the Pacific 2025*.
10. Represents an unweighted average for 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2025*.
11. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*.

Table 4.2. Total tax revenue (excluding social security) as percentage of GDP

	1990	2000	2005	2007	2008	2009	2010	2011	2012	2013
Botswana	..	..	15.4	14.1	17.4	16.0	15.8	16.0	14.3	15.3
Burkina Faso	..	8.6	10.2	11.0	10.4	11.1	12.4	12.0	13.5	14.3
Cabo Verde	8.6	12.8	14.8	19.0	19.7	17.2	17.3	18.4	16.6	16.7
Cameroon	..	9.9	10.2	11.2	11.2	11.4	10.6	11.5	12.0	12.6
Chad	..	..	..	..	..	..	11.1	13.1	10.1	11.2
Congo	..	3.8	5.9	5.9	6.0	8.0	7.1	7.6	7.0	8.8
Congo, Dem. Rep. <sup>1</sup>	..	0.0	0.0	0.0	7.6	8.0	8.3	8.7	10.1	9.0
Côte d'Ivoire	14.6	10.1	10.4	11.4	11.3	11.2	11.0	10.3	11.6	11.3
Egypt	..	..	12.8	14.0	14.0	14.5	13.0	13.0	11.4	12.5
Equatorial Guinea	..	..	8.2	7.5	7.8	12.8	7.6	7.0	8.8	8.4
Eswatini	..	9.5	10.2	10.2	11.4	11.1	12.0	12.2	11.3	12.2
Gabon <sup>2</sup>	..	..	..	..	..	..	..	..	..	..
Gambia	..	..	..	10.0	9.4	9.5	8.5	9.5	9.8	9.8
Ghana	..	6.6	9.0	8.4	9.0	8.6	9.5	10.9	11.3	10.5
Guinea	..	7.5	8.4	8.8	9.5	10.2	9.7	11.6	14.5	13.0
Kenya	..	..	14.5	15.8	16.5	15.9	15.7	16.5	16.0	16.0
Lesotho	..	..	14.3	16.5	17.3	18.6	19.3	19.7	21.2	18.6
Liberia	..	..	..	..	..	..	..	..	14.5	14.6
Madagascar	..	9.4	8.7	9.8	11.4	9.4	8.5	8.7	8.3	8.8
Malawi	..	..	9.0	9.7	10.3	10.9	11.3	11.6	10.3	11.5
Mali	..	10.5	13.1	12.8	11.8	12.8	12.8	12.3	12.5	12.8
Mauritania	..	..	..	0.0	0.0	9.7	9.1	9.5	12.3	12.2
Mauritius <sup>3</sup>	21.1	17.3	17.0	16.2	17.8	18.3	18.0	18.0	18.6	18.2
Morocco	..	18.1	19.1	22.0	24.5	21.2	21.1	21.4	22.3	21.0
Mozambique	..	..	..	30.7	20.6	28.7	25.8	29.0	20.9	25.3
Namibia	..	0.0	0.0	17.2	17.7	17.6	18.3	21.1	19.5	19.7
Niger	..	6.6	7.7	8.4	8.4	9.7	8.9	12.5	9.9	11.9
Nigeria	..	..	..	..	..	..	6.7	9.1	8.7	7.6
Rwanda	..	8.1	9.9	10.7	11.6	11.3	11.6	12.1	12.8	14.0
Senegal	..	12.6	14.7	15.5	14.5	14.3	15.0	15.3	15.1	14.4
Seychelles	..	..	..	..	22.6	23.9	27.9	32.2	30.6	28.5
Sierra Leone	..	..	4.7	4.7	5.2	5.3	5.6	5.6	6.4	6.1
Somalia	..	..	..	..	..	..	..	..	..	1.0
South Africa <sup>4</sup>	21.9	20.1	22.4	24.9	24.9	22.8	22.7	23.6	24.0	24.4
Togo	..	7.0	9.9	10.8	10.5	10.5	10.7	11.6	12.0	14.0
Tunisia	..	18.3	17.8	18.1	19.4	18.9	18.9	20.1	19.8	20.1
Uganda	..	8.3	9.3	9.5	9.3	8.5	8.3	8.4	8.5	9.0
Zambia	..	..	..	..	..	..	..	..	14.7	14.1
<b>Africa average<sup>5</sup></b>	..	..	..	..	..	..	..	..	..	<b>13.8</b>
<b>Asia-Pacific average<sup>6</sup></b>	..	..	..	..	..	..	..	..	..	..
<b>LAC average<sup>7</sup></b>	<b>12.5</b>	<b>14.4</b>	<b>16.0</b>	<b>17.0</b>	<b>17.1</b>	<b>16.1</b>	<b>16.5</b>	<b>16.9</b>	<b>16.9</b>	<b>16.9</b>
<b>OECD average<sup>8</sup></b>	<b>23.8</b>	<b>24.5</b>	<b>24.3</b>	<b>24.6</b>	<b>23.9</b>	<b>22.8</b>	<b>22.9</b>	<b>23.3</b>	<b>23.6</b>	<b>23.8</b>

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Botswana	16.0	13.4	14.6	13.3	13.3	13.7	12.2	14.7	13.8	13.4
Burkina Faso	12.7	12.8	13.5	14.4	14.9	15.3	14.7	15.1	17.0	17.6
Cabo Verde	15.9	17.6	17.4	18.2	19.5	18.7	18.7	17.1	18.0	18.7
Cameroon	13.0	13.3	12.7	13.0	13.2	12.8	11.8	12.4	13.1	13.5
Chad	8.2	4.3	3.7	4.7	5.7	5.9	10.5	7.0	9.8	13.1
Congo	9.8	13.2	12.5	10.3	7.0	7.5	9.0	7.5	8.3	9.5

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Congo, Dem. Rep. <sup>1</sup>	8.5	8.8	7.8	6.2	7.1	6.8	6.4	8.5	12.2	9.9
Côte d'Ivoire	10.8	11.2	11.5	11.6	11.4	11.4	11.5	12.2	11.6	12.6
Egypt	11.3	11.6	12.0	12.3	13.1	12.8	11.7	12.2	12.3	12.0
Equatorial Guinea	9.2	11.3	6.3	5.9	5.9	9.0	7.7	5.3	6.4	10.9
Eswatini	13.1	13.0	14.2	14.7	14.9	15.9	15.4	15.1	15.5	15.2
Gabon <sup>2</sup>	15.1	14.3	10.6	9.2	8.8	10.5	11.2	9.3	10.5	15.2
Gambia	11.3	12.3	11.6	10.7	10.7	11.6	12.0	11.5	9.9	10.2
Ghana	10.9	12.0	12.9	13.2	13.6	13.2	12.7	14.0	13.8	13.8
Guinea	12.8	12.8	13.9	12.7	12.4	12.7	12.1	12.0	12.3	11.8
Kenya	17.2	16.8	16.7	17.1	16.2	16.0	15.4	14.8	15.9	15.2
Lesotho	18.9	19.3	19.3	19.3	21.4	21.1	19.8	21.6	21.8	22.7
Liberia	11.7	11.8	11.6	11.8	12.1	11.8	13.3	14.2	12.5	11.7
Madagascar	8.5	8.9	9.2	10.0	10.3	10.6	9.5	10.4	10.9	11.5
Malawi	12.7	12.0	12.0	13.2	12.8	12.5	12.6	12.4	12.4	13.2
Mali	12.4	13.7	14.7	15.0	11.7	15.5	15.7	16.6	13.6	14.6
Mauritania	14.0	13.5	12.9	13.4	13.9	12.7	11.7	13.6	14.1	13.0
Mauritius <sup>3</sup>	18.2	18.0	18.2	18.5	18.9	19.6	19.3	18.7	20.7	21.7
Morocco	20.7	19.7	20.3	20.6	20.8	20.5	20.5	20.8	23.2	22.0
Mozambique	33.8	31.1	24.7	19.4	21.1	21.0	20.5	22.6	21.1	21.1
Namibia	20.8	21.1	20.8	20.0	19.2	20.0	18.4	19.4	19.7	21.9
Niger	11.5	11.7	9.7	8.9	10.7	9.8	9.2	9.9	9.1	7.7
Nigeria	7.0	5.5	4.8	5.1	5.8	5.3	4.9	6.1	7.4	7.7
Rwanda	14.4	15.2	15.2	15.2	15.9	16.3	16.1	16.0	15.6	14.8
Senegal	15.2	15.3	15.9	15.6	16.1	17.6	16.6	17.4	17.7	18.6
Seychelles	28.5	27.6	28.3	28.3	27.9	27.5	26.0	26.7	25.6	26.6
Sierra Leone	6.7	6.2	6.8	6.9	7.0	7.4	6.7	6.9	5.7	5.9
Somalia	1.0	1.1	1.0	1.2	1.6	2.1	2.5	2.5	2.6	2.9
South Africa <sup>4</sup>	25.0	26.0	25.6	25.7	26.1	25.7	24.7	26.2	26.9	26.2
Togo	14.9	15.7	16.3	15.8	14.8	15.5	15.7	17.2	17.4	18.4
Tunisia	21.2	20.1	19.1	20.1	21.2	23.0	22.5	22.8	25.2	24.8
Uganda	9.3	10.4	11.0	11.4	11.7	12.1	11.4	12.5	12.5	13.0
Zambia	15.3	14.3	13.0	14.9	16.2	16.2	15.7	16.1	16.2	16.7
<b>Africa average<sup>5</sup></b>	<b>14.1</b>	<b>14.1</b>	<b>13.7</b>	<b>13.6</b>	<b>13.8</b>	<b>14.1</b>	<b>13.9</b>	<b>14.2</b>	<b>14.5</b>	<b>15.0</b>
<b>Asia-Pacific average<sup>6</sup></b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>17.8</b>	<b>16.8</b>	<b>17.1</b>	<b>17.8</b>	<b>17.9</b>
<b>LAC average<sup>7</sup></b>	<b>17.1</b>	<b>17.4</b>	<b>17.3</b>	<b>17.3</b>	<b>17.6</b>	<b>17.7</b>	<b>17.0</b>	<b>17.3</b>	<b>17.9</b>	<b>17.7</b>
<b>OECD average<sup>8</sup></b>	<b>24.1</b>	<b>24.1</b>	<b>24.7</b>	<b>24.5</b>	<b>24.5</b>	<b>24.5</b>	<b>24.4</b>	<b>25.1</b>	<b>25.3</b>	<b>..</b>

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries. In Ghana, Lesotho, Malawi, Nigeria, Sierra Leone and Uganda, revenues from property taxes are mainly levied by local governments for which data on revenue are not available. In the Democratic Republic of the Congo only data for property taxes levied by the Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participation (DGRAD) are available since 2010. See the country tables in Chapter 5 for further information on data issues for individual countries.

1. The figures should be interpreted with caution as they are affected by macroeconomic instability in the early 2000s. For the years prior to 2010, the figures exclude some revenues collected by the Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participation (DGRAD), which are estimated to be less than 1% of total tax revenue. See Chapter 5 for further information.

2. Egypt, Madagascar, Mali, Morocco, Rwanda and Tunisia do not include social security contributions in the tax-to-GDP ratio in their official publications as these countries do not consider them to be taxes. They are included as tax revenue in this publication, following the classification set out in the OECD Interpretative Guide.

3. The figures should be interpreted with caution for years prior to 2014 as customs revenues (representing roughly 50% of tax revenues) are estimated for these years.

4. The tax-to-GDP ratio for South Africa includes payments made by South Africa to the Southern African Customs Union pool.



5. Represents an unweighted average of the 38 African countries in this publication. The Africa average should be interpreted with caution as data for social security contributions (category 2000) and property taxes (category 4000) are not available or are partial in a few countries. See the country tables in Chapter 5 for further information.
6. Represents an unweighted average for 37 Asian and Pacific economies included in the publication *Revenue Statistics in Asia and the Pacific 2025*.
7. Represents an unweighted average for 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2025*.
8. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*.

Table 4.3. Tax revenue of the main headings as percentage of GDP, 2023

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Botswana	9.1	0.0	0.0	0.0	4.3	0.0
Burkina Faso	5.7	1.9	0.1	0.1	11.2	0.4
Cabo Verde	4.6	0.0	0.0	0.3	13.7	0.0
Cameroon	4.5	1.0	0.2	0.1	8.3	0.4
Chad	9.3	..	0.1	0.2	3.5	0.0
Congo	3.1	0.7	0.1	0.3	6.0	0.0
Congo, Dem. Rep.	5.2	1.0	0.3	0.1	4.2	0.1
Côte d'Ivoire	2.2	1.5	1.5	0.5	8.2	0.1
Egypt	6.2	1.6	0.0	0.1	5.7	0.0
Equatorial Guinea	9.6	0.6	0.0	0.0	1.3	0.0
Eswatini	8.1	2.0	0.0	0.5	6.5	0.0
Gabon <sup>1</sup>	8.3	1.4	0.1	0.2	6.6	0.1
Gambia	2.9	..	0.0	0.0	7.1	0.0
Ghana	5.6	0.7	0.0	0.1	8.1	0.0
Guinea	2.6	..	0.2	0.1	8.9	0.0
Kenya	6.7	0.6	0.0	0.0	8.4	0.1
Lesotho	11.4	0.0	0.0	..	11.2	0.0
Liberia	5.2	..	0.0	0.1	6.3	0.0
Madagascar	3.1	0.7	0.0	0.1	8.2	0.2
Malawi	6.5	0.0	0.0	..	6.7	0.0
Mali	5.1	4.1	0.2	0.3	8.2	0.8
Mauritania <sup>1</sup>	4.6	0.6	0.0	0.0	8.3	0.1
Mauritius	7.1	1.5	0.2	1.2	13.2	0.0
Morocco <sup>1</sup>	8.6	6.5	0.0	1.5	11.8	0.1
Mozambique	11.2	0.2	0.0	0.3	9.4	0.2
Namibia	13.4	0.3	0.0	0.1	8.2	0.1
Niger	2.6	0.5	0.1	0.2	4.3	0.6
Nigeria	4.2	0.5	0.0	0.1	2.9	0.5
Rwanda	6.8	0.9	0.0	0.1	7.8	0.0
Senegal	6.1	0.9	0.2	0.3	11.8	0.3
Seychelles	9.1	2.5	0.0	0.3	17.2	0.0
Sierra Leone	2.9	0.7	0.0	..	3.0	0.0
Somalia	0.3	..	0.0	0.0	2.5	0.0
South Africa <sup>2</sup>	14.0	0.3	0.3	1.2	10.7	0.0
Togo	4.1	..	0.0	0.1	14.0	0.3
Tunisia <sup>1</sup>	11.1	9.2	0.4	0.3	12.3	0.6
Uganda	4.9	..	0.0	0.1	7.9	0.0
Zambia	8.0	..	0.1	0.1	8.5	0.0
<b>Africa average<sup>3</sup></b>	6.4	1.4	0.1	0.3	8.1	0.1
<b>Asia-Pacific average<sup>4</sup></b>	7.4	1.8	0.1	0.6	9.7	0.2
<b>LAC average<sup>5</sup></b>	6.2	3.6	0.2	0.8	10.0	0.4
<b>OECD average<sup>6</sup></b>	12.3	8.7	0.5	1.8	10.6	0.2

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

Data on social security contributions are not available for Chad, the Democratic Republic of the Congo (prior to 2012), Equatorial Guinea (prior to 2013), the Gambia, Guinea, Liberia, Madagascar (prior to 2011), Namibia (prior to 2009), the Republic of the Congo (prior to 2018), Sierra Leone (prior to 2018), Togo, and Uganda and Zambia and are only partially available in Cameroon and Senegal. Social security contributions for Botswana, Lesotho and Malawi are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the OECD Interpretative Guide.

In Ghana, Lesotho, Malawi, Mauritania, Nigeria, Sierra Leone and Uganda, revenues from property taxes are mainly levied by local governments for which data on revenue are not available. In the Democratic Republic of the Congo only data for property taxes levied by the Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participation (DGRAD) are available since 2010.

1. Social security contributions are estimated in Equatorial Guinea (2023), Gabon (years prior to 2015), Mauritania (2021-23), Morocco (years prior to 2002), Senegal (2018-23) and Tunisia (2022 and 2023).
2. The figures for heading 5000 taxes on goods and services should be interpreted with caution as they include payments made by South Africa to the Southern African Customs Union (SACU) Common Revenue Pool.
3. Represents an unweighted average of the 38 African countries in this publication. The Africa average should be interpreted with caution as data for social security contributions (category 2000) and property taxes (category 4000) are not available or are partial in a few countries. See the country tables in Chapter 5 for further information.
4. Represents an unweighted average for 37 Asian and Pacific economies included in the publication *Revenue Statistics in Asia and the Pacific 2025*.
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6. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*. Data are for 2022 as data for 2023 were not available at the date of publication.

Table 4.4. Tax revenue of the main headings as percentage of total taxes, 2023

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Botswana	68.0	0.0	0.0	0.2	31.8	0.0
Burkina Faso	29.0	9.6	0.7	0.7	57.7	2.3
Cabo Verde	24.8	0.2	0.0	1.6	73.4	0.0
Cameroon	31.2	6.7	1.3	0.5	57.6	2.8
Chad	70.6	..	0.9	1.6	26.8	0.2
Congo	30.0	6.5	1.4	3.1	58.9	0.2
Congo, Dem. Rep.	47.5	9.6	2.9	1.0	38.0	1.1
Côte d'Ivoire	16.0	10.5	11.0	3.3	58.6	0.6
Egypt	45.6	11.7	0.0	0.6	42.2	0.0
Equatorial Guinea	83.7	5.0	0.0	0.0	11.2	0.1
Eswatini	47.3	11.8	0.0	2.9	38.0	0.0
Gabon <sup>1</sup>	49.8	8.5	0.6	1.1	39.6	0.4
Gambia	29.0	..	0.4	0.4	70.1	0.2
Ghana	38.9	4.7	0.0	0.9	55.5	0.0
Guinea	21.9	..	2.0	0.8	75.2	0.1
Kenya	42.4	3.6	0.0	0.0	53.4	0.5
Lesotho	50.4	0.0	0.0	..	49.6	0.0
Liberia	44.9	..	0.0	1.0	54.1	0.0
Madagascar	25.6	5.9	0.0	0.4	66.5	1.6
Malawi	49.5	0.0	0.0	..	50.4	0.1
Mali	27.2	21.8	0.8	1.7	44.0	4.5
Mauritania <sup>1</sup>	33.9	4.3	0.1	0.2	60.8	0.7
Mauritius	30.5	6.5	0.8	5.1	57.0	0.1
Morocco <sup>1</sup>	30.2	22.7	0.0	5.3	41.5	0.3
Mozambique	52.4	0.9	0.0	1.4	44.2	1.0
Namibia	60.6	1.2	0.0	0.5	37.2	0.5
Niger	31.6	6.2	0.6	2.2	52.4	7.1
Nigeria	50.8	6.4	0.2	0.9	35.8	5.9
Rwanda	43.4	5.9	0.0	0.7	50.0	0.0
Senegal	31.0	4.7	1.1	1.5	60.3	1.4
Seychelles	31.3	8.5	0.0	1.0	59.2	0.0
Sierra Leone	43.9	11.2	0.0	..	44.9	0.0
Somalia	11.7	..	0.0	1.4	86.0	0.9
South Africa <sup>2</sup>	52.6	1.3	1.2	4.5	40.4	0.0
Togo	22.3	..	0.1	0.6	75.7	1.4
Tunisia <sup>1</sup>	32.6	27.1	1.3	0.9	36.2	1.9
Uganda	38.0	..	0.0	0.7	61.2	0.1
Zambia	48.0	..	0.3	0.4	51.3	0.0
<b>Africa average<sup>3</sup></b>	<b>40.0</b>	<b>7.4</b>	<b>0.7</b>	<b>1.4</b>	<b>51.2</b>	<b>0.9</b>
<b>Asia-Pacific average<sup>4</sup></b>	<b>38.6</b>	<b>7.7</b>	<b>0.3</b>	<b>2.7</b>	<b>50.2</b>	<b>1.2</b>
<b>LAC average<sup>5</sup></b>	<b>29.6</b>	<b>16.6</b>	<b>1.0</b>	<b>3.8</b>	<b>47.0</b>	<b>1.9</b>
<b>OECD average<sup>6</sup></b>	<b>36.5</b>	<b>24.8</b>	<b>1.3</b>	<b>5.3</b>	<b>31.5</b>	<b>0.6</b>

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

Data on social security contributions are not available for Chad, the Democratic Republic of the Congo (prior to 2012), Equatorial Guinea (prior to 2013), the Gambia, Guinea, Liberia, Madagascar (prior to 2011), Namibia (prior to 2009), the Republic of the Congo (prior to 2018), Sierra Leone (prior to 2018), Togo, and Uganda and Zambia and are only partially available in Cameroon and Senegal. Social security contributions for Botswana, Lesotho and Malawi are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the OECD Interpretative Guide.

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1. Social security contributions are estimated in Equatorial Guinea (2023), Gabon (years prior to 2015), Mauritania (2021-23), Morocco (years prior to 2002), Senegal (2018-23) and Tunisia (2022 and 2023).
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4. Represents an unweighted average for 37 Asian and Pacific economies included in the publication Revenue Statistics in Asia and the Pacific 2025.
5. Represents an unweighted average for 26 Latin American and Caribbean (LAC) countries included in the publication Revenue Statistics in Latin America and the Caribbean 2025.
6. Represents an unweighted average for 38 OECD countries in the OECD publication Revenue Statistics 2024. Data are for 2022 as data for 2023 were not available at the date of publication.

Table 4.5. Taxes on income and profits (1000) as percentage of GDP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	11.3	10.4	9.1	8.6	7.4	9.2	8.9	9.1
Burkina Faso	..	2.5	2.4	2.7	3.4	4.8	4.5	5.3	6.0	5.7
Cabo Verde	4.8	4.8	4.7	5.2	5.6	5.8	5.6	4.6	4.0	4.6
Cameroon	2.2	3.0	3.2	3.1	4.6	3.8	3.7	3.7	4.2	4.5
Chad	..	..	..	8.4	2.4	2.7	6.5	3.4	6.8	9.3
Congo	..	1.8	1.8	2.3	4.9	2.2	2.7	2.2	2.0	3.1
Congo, Dem. Rep.	..	0.2	0.9	2.2	3.3	3.2	2.4	3.6	6.7	5.2
Côte d'Ivoire	1.8	1.8	1.5	1.5	1.5	1.6	1.6	1.8	2.0	2.2
Egypt	..	..	6.3	6.8	6.1	5.9	6.0	6.0	6.1	6.2
Equatorial Guinea	..	..	7.5	6.8	9.9	7.5	6.2	4.1	5.2	9.6
Eswatini	5.4	5.5	6.2	7.2	7.3	8.8	8.4	8.5	8.1	8.1
Gabon	..	..	..	4.0	6.0	5.7	5.8	3.7	5.5	8.3
Gambia	..	..	..	..	2.9	2.9	3.0	3.0	3.2	2.9
Ghana	..	2.1	2.7	3.7	4.1	5.6	5.4	5.4	5.4	5.6
Guinea	..	0.7	1.0	2.7	3.0	2.1	2.1	2.0	2.6	2.6
Kenya	..	..	5.3	6.4	7.8	7.1	7.2	6.2	6.9	6.7
Lesotho	..	..	8.4	11.8	12.0	11.8	10.9	11.5	11.2	11.4
Liberia	..	..	..	..	4.6	4.5	5.7	5.9	5.3	5.2
Madagascar	1.0	1.5	1.9	2.4	2.1	2.8	2.6	2.8	3.1	3.1
Malawi	..	..	3.8	5.0	5.8	6.0	5.9	5.7	5.9	6.5
Mali	1.6	1.6	2.4	3.5	3.8	4.0	4.9	4.9	4.4	5.1
Mauritania	..	..	..	3.4	4.9	4.3	4.9	5.5	5.1	4.6
Mauritius <sup>1</sup>	2.5	2.3	3.0	4.8	4.7	5.5	5.8	5.9	6.7	7.1
Morocco	..	5.3	7.1	7.4	7.3	7.9	8.3	7.7	9.2	8.6
Mozambique	..	..	..	4.8	8.9	9.3	10.1	10.3	10.7	11.2
Namibia	..	..	..	11.7	12.8	12.6	12.6	12.2	12.0	13.4
Niger	..	1.3	1.5	2.4	3.1	2.3	2.3	2.5	2.4	2.6
Nigeria	..	..	..	4.6	3.7	3.4	2.8	3.1	4.3	4.2
Rwanda	..	2.2	3.0	4.5	6.2	6.9	7.1	7.2	7.0	6.8
Senegal	..	2.9	3.5	4.1	4.1	5.2	5.1	5.2	5.8	6.1
Seychelles	..	..	..	9.1	8.9	9.0	9.1	9.9	8.0	9.1
Sierra Leone	..	..	1.4	1.8	2.6	3.2	3.0	3.3	2.9	2.9
Somalia	..	..	..	..	0.0	0.2	0.3	0.3	0.3	0.3
South Africa	10.5	11.4	12.0	12.0	13.7	13.6	12.8	14.2	14.5	14.0
Togo	..	1.5	2.3	1.8	2.6	3.3	3.1	4.0	3.8	4.1
Tunisia	..	5.3	6.7	7.7	8.5	10.2	10.0	9.6	10.7	11.1
Uganda	1.2	1.5	2.7	2.6	3.6	4.3	4.3	4.6	4.6	4.9
Zambia	..	..	..	..	6.8	7.9	8.6	9.5	9.6	8.0
<b>Africa average<sup>2</sup></b>	..	..	..	..	<b>5.6</b>	<b>5.7</b>	<b>5.8</b>	<b>5.8</b>	<b>6.1</b>	<b>6.4</b>
<b>Asia-Pacific average<sup>3</sup></b>	..	..	..	..	..	<b>7.5</b>	<b>7.2</b>	<b>7.4</b>	<b>7.8</b>	<b>7.4</b>
<b>LAC average<sup>4</sup></b>	<b>3.6</b>	<b>4.0</b>	<b>4.9</b>	<b>5.4</b>	<b>5.6</b>	<b>5.7</b>	<b>5.6</b>	<b>5.6</b>	<b>6.3</b>	<b>6.2</b>
<b>OECD average<sup>5</sup></b>	<b>10.8</b>	<b>11.4</b>	<b>11.2</b>	<b>10.2</b>	<b>10.9</b>	<b>11.3</b>	<b>11.3</b>	<b>11.9</b>	<b>12.3</b>	..

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

1. The figures should be interpreted with caution for years prior to 2014 as customs revenues (representing roughly 50% of tax revenues) are estimated for these years.

2. Represents an unweighted average of the 38 African countries in this publication.



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Table 4.6. Taxes on income and profits (1000) as percentage of total taxation

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	73.3	65.3	67.9	63.0	61.1	62.6	64.2	68.0
Burkina Faso	..	24.7	20.9	19.3	23.2	27.8	27.4	31.4	32.0	29.0
Cabo Verde	33.5	35.7	30.9	30.0	31.5	30.9	30.2	26.9	22.2	24.8
Cameroon	24.0	28.1	28.7	27.1	32.3	27.4	28.7	27.3	30.2	31.2
Chad	..	..	..	75.1	54.2	45.2	62.1	48.8	69.6	70.6
Congo	..	48.2	30.3	32.6	36.8	27.3	27.7	26.2	22.9	30.0
Congo, Dem. Rep.	..	34.0	18.5	26.5	35.1	42.3	33.0	39.1	51.5	47.5
Côte d'Ivoire	15.0	16.4	13.7	12.8	12.0	12.3	12.3	13.2	15.1	16.0
Egypt	..	..	40.0	43.6	43.8	39.1	43.9	42.4	43.1	45.6
Equatorial Guinea	..	..	91.3	89.1	82.5	76.3	71.6	69.3	74.9	83.7
Eswatini	52.6	51.0	53.6	51.7	48.7	48.2	47.2	48.6	46.2	47.3
Gabon	..	..	..	31.3	39.5	47.1	45.0	34.5	46.7	49.8
Gambia	..	..	..	..	23.7	24.8	24.8	26.6	32.4	29.0
Ghana	..	28.9	27.3	35.9	31.3	40.1	38.9	36.7	37.4	38.9
Guinea	..	9.1	11.9	27.3	23.4	16.4	17.1	17.1	21.5	21.9
Kenya	..	..	35.9	40.2	46.0	42.9	45.0	40.7	42.0	42.4
Lesotho	..	..	58.5	60.9	62.2	56.0	55.3	53.2	51.4	50.4
Liberia	..	..	..	..	39.0	38.3	43.1	41.9	42.2	44.9
Madagascar	15.4	15.7	21.6	27.6	22.8	25.5	26.0	26.0	26.8	25.6
Malawi	..	..	42.7	44.2	48.7	47.5	47.3	46.5	48.1	49.5
Mali	21.3	14.5	16.6	24.7	24.5	22.0	26.0	24.1	25.5	27.2
Mauritania	..	..	..	34.8	33.9	32.3	39.1	38.9	34.8	33.9
Mauritius <sup>1</sup>	14.7	13.0	16.7	25.7	25.0	26.9	28.7	29.7	29.9	30.5
Morocco	..	26.0	31.0	28.9	29.8	30.0	30.4	28.3	30.8	30.2
Mozambique	..	..	..	18.2	28.2	44.4	48.9	45.6	50.3	52.4
Namibia	..	..	..	63.0	59.4	61.9	67.4	61.7	60.2	60.6
Niger	..	18.8	18.8	26.0	25.2	21.9	23.5	24.3	25.3	31.6
Nigeria	..	..	..	63.5	60.3	57.0	49.8	46.3	53.9	50.8
Rwanda	..	26.0	28.6	36.2	38.1	39.8	41.3	42.6	42.6	43.4
Senegal	..	22.1	23.1	25.9	25.3	27.6	28.5	28.3	31.0	31.0
Seychelles	..	..	..	29.5	31.0	31.0	32.7	34.7	28.7	31.3
Sierra Leone	..	..	29.4	31.4	41.9	38.3	39.9	41.3	44.2	43.9
Somalia	..	..	..	..	2.4	8.1	10.7	10.0	11.5	11.7
South Africa	53.8	56.7	52.7	52.1	51.8	52.2	51.1	53.4	53.2	52.6
Togo	..	20.9	23.6	16.5	16.6	21.4	19.8	23.2	21.8	22.3
Tunisia	..	22.6	28.9	29.7	30.0	31.7	30.9	29.5	30.8	32.6
Uganda	14.8	18.2	29.0	31.5	34.7	35.2	37.6	36.8	36.4	38.0
Zambia	..	..	..	..	47.4	48.6	55.0	58.7	59.2	48.0
<b>Africa average<sup>2</sup></b>	..	..	..	..	<b>37.1</b>	<b>37.1</b>	<b>38.1</b>	<b>37.3</b>	<b>39.2</b>	<b>40.0</b>
<b>Asia-Pacific average<sup>3</sup></b>	..	..	..	..	..	<b>37.9</b>	<b>38.7</b>	<b>38.5</b>	<b>40.0</b>	<b>38.6</b>
<b>LAC average<sup>4</sup></b>	<b>21.6</b>	<b>22.4</b>	<b>25.0</b>	<b>26.4</b>	<b>26.5</b>	<b>26.5</b>	<b>26.9</b>	<b>27.2</b>	<b>29.8</b>	<b>29.6</b>
<b>OECD average<sup>5</sup></b>	<b>33.0</b>	<b>33.9</b>	<b>33.8</b>	<b>32.2</b>	<b>33.1</b>	<b>33.9</b>	<b>33.8</b>	<b>35.1</b>	<b>36.5</b>	..

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

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5. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*.

Table 4.7. Social security contributions (2000) as percentage of GDP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Burkina Faso	..	1.6	1.5	1.5	1.7	1.9	1.5	1.7	1.6	1.9
Cabo Verde	0.0	0.7	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cameroon	0.8	0.9	0.8	1.0	0.8	1.0	1.0	1.0	1.0	1.0
Chad	..	..	..	..	..	..	..	..	..	..
Congo	..	..	..	..	..	0.7	0.8	0.7	0.6	0.7
Congo, Dem. Rep.	..	..	..	..	0.5	0.8	0.8	0.8	0.9	1.0
Côte d'Ivoire	0.7	1.0	0.9	1.0	1.4	1.4	1.5	1.5	1.5	1.5
Egypt <sup>1</sup>	..	..	2.9	2.5	2.3	2.4	1.8	1.9	1.9	1.6
Equatorial Guinea <sup>2</sup>	..	..	0.0	0.0	0.8	0.7	0.9	0.7	0.6	0.6
Eswatini	1.6	1.2	1.4	1.9	1.9	2.4	2.4	2.3	2.1	2.0
Gabon <sup>2</sup>	..	..	..	1.5	1.0	1.5	1.7	1.4	1.3	1.4
Gambia	..	..	..	..	..	..	..	..	..	..
Ghana	..	0.7	0.8	0.9	1.2	0.7	1.1	0.7	0.7	0.7
Guinea	..	..	..	..	..	..	..	..	..	..
Kenya	..	..	0.2	0.2	0.2	0.6	0.6	0.5	0.6	0.6
Lesotho	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Liberia	..	..	..	..	..	..	..	..	..	..
Madagascar <sup>1</sup>	..	..	..	..	0.4	0.5	0.6	0.4	0.6	0.7
Malawi	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mali <sup>1</sup>	0.8	0.9	1.4	1.4	1.9	2.9	3.3	3.8	3.7	4.1
Mauritania <sup>2</sup>	..	..	..	0.7	0.9	0.7	0.7	0.6	0.6	0.6
Mauritius <sup>3</sup>	0.9	0.8	0.7	0.7	0.8	0.8	0.9	1.3	1.6	1.5
Morocco <sup>1 2</sup>	..	2.2	3.8	4.5	4.9	5.9	6.8	6.4	6.8	6.5
Mozambique	..	..	..	..	..	..	..	..	..	..
Namibia	..	..	..	0.4	0.4	0.3	0.4	0.3	0.3	0.3
Niger	..	0.4	0.3	0.5	0.6	0.6	0.5	0.6	0.5	0.5
Nigeria	..	..	..	0.6	0.6	0.6	0.6	0.5	0.6	0.5
Rwanda <sup>1</sup>	..	0.4	0.7	0.8	1.0	1.0	1.1	1.0	0.9	0.9
Senegal <sup>1 2 4</sup>	..	0.5	0.6	0.9	1.1	1.2	1.1	1.0	0.9	0.9
Seychelles	..	..	..	2.8	1.1	1.5	1.8	1.7	2.2	2.5
Sierra Leone	..	..	..	..	..	0.9	0.9	0.9	0.8	0.7
Somalia	..	..	..	..	..	..	..	..	..	..
South Africa	0.0	0.0	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3
Togo	..	..	..	..	..	..	..	..	..	..
Tunisia <sup>1 2</sup>	..	5.0	5.3	7.0	8.4	9.1	10.0	9.6	9.6	9.2
Uganda	..	..	..	..	..	..	..	..	..	..
Zambia	..	..	..	..	..	..	..	..	..	..
<b>Africa average<sup>5</sup></b>	..	..	..	..	1.2	1.4	1.4	1.4	1.4	1.4
<b>Asia-Pacific average<sup>6</sup></b>	..	..	..	..	..	1.7	1.7	1.8	1.8	1.8
<b>LAC average<sup>7</sup></b>	2.5	2.7	2.7	3.2	3.6	3.7	3.8	3.7	3.5	3.6
<b>OECD average<sup>8</sup></b>	8.5	8.4	8.3	8.6	8.8	8.9	9.2	9.0	8.7	..

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

Data on social security contributions are not available for Chad, the Democratic Republic of the Congo (prior to 2012), Equatorial Guinea (prior to 2013), the Gambia, Guinea, Liberia, Madagascar (prior to 2011), Namibia (prior to 2009), the Republic of the Congo (prior to 2018), Sierra Leone (prior to 2018), Togo, and Uganda and Zambia and are only partially available in Cameroon and Senegal. Social security contributions for Botswana, Lesotho and Malawi are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the OECD Interpretative Guide.

1. Egypt, Madagascar, Mali, Morocco, Rwanda and Tunisia do not include social security contributions in the tax-to-GDP ratio in their official publications as these countries do not consider them to be taxes. They are included as tax revenue in this publication, following the classification set out in the OECD Interpretative Guide.
2. Social security contributions are estimated in Equatorial Guinea (2023), Gabon (years prior to 2015), Mauritania (2021-23), Morocco (years prior to 2002), Senegal (2018-23) and Tunisia (2022 and 2023).
3. The fiscal year for Mauritius changed in 2010 and in 2015. Figures for 2015 needed to be estimated as a result.
4. These figures include contributions to the Senegalese Pension Institute (IPRES) (estimated prior to 2006) and contributions to the social security fund (CSS) (from 2012 as data for previous years are not available).
5. Represents an unweighted average of the 38 African countries in this publication. The Africa average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few countries.
6. Represents an unweighted average for 37 Asian and Pacific economies included in the publication *Revenue Statistics in Asia and the Pacific 2025*.
7. Represents an unweighted average for 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2025*.
8. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*.

Table 4.8. Social security contributions (2000) as percentage of total taxation

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Burkina Faso	..	15.9	13.2	11.0	11.8	10.9	9.5	10.0	8.7	9.6
Cabo Verde	0.0	5.2	2.8	0.2	0.1	0.2	0.2	0.2	0.2	0.2
Cameroon	8.3	8.1	7.4	8.6	6.0	7.3	8.1	7.6	6.8	6.7
Chad	..	..	..	..	..	..	..	..	..	..
Congo	..	..	..	..	..	8.2	8.5	8.6	6.9	6.5
Congo, Dem. Rep.	..	..	..	..	5.8	10.2	11.5	8.7	6.7	9.6
Côte d'Ivoire	5.6	8.8	8.3	8.0	11.2	11.3	11.6	11.1	11.2	10.5
Egypt <sup>1</sup>	..	..	18.3	16.0	16.8	15.8	13.6	13.7	13.5	11.7
Equatorial Guinea <sup>2</sup>	..	..	0.0	0.0	6.3	7.5	10.2	11.1	8.1	5.0
Eswatini	15.5	11.6	11.9	13.6	13.0	13.0	13.3	13.3	12.0	11.8
Gabon <sup>2</sup>	..	..	..	11.4	6.7	12.5	12.9	13.2	10.7	8.5
Gambia	..	..	..	..	..	..	..	..	..	..
Ghana	..	9.4	8.1	8.6	8.8	5.0	7.7	5.0	4.9	4.7
Guinea	..	..	..	..	..	..	..	..	..	..
Kenya	..	..	1.3	1.1	1.4	3.4	3.6	3.5	3.7	3.6
Lesotho	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Liberia	..	..	..	..	..	..	..	..	..	..
Madagascar <sup>1</sup>	..	..	..	..	4.3	4.6	6.1	4.2	5.0	5.9
Malawi	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mali <sup>1</sup>	10.6	7.7	9.5	9.8	12.3	15.9	17.4	18.5	21.4	21.8
Mauritania <sup>2</sup>	..	..	..	6.8	6.3	5.2	5.5	4.6	4.3	4.3
Mauritius <sup>3</sup>	5.6	4.5	3.8	3.6	4.1	4.1	4.7	6.5	7.1	6.5
Morocco <sup>1 2</sup>	..	11.0	16.7	17.5	19.8	22.5	24.8	23.7	22.6	22.7
Mozambique	..	..	..	1.1	1.7	0.3	0.8	0.4	0.7	0.9
Namibia	..	..	..	1.9	1.7	1.7	2.0	1.6	1.4	1.2
Niger	..	5.6	3.9	5.5	4.8	5.4	5.6	5.3	5.4	6.2
Nigeria	..	..	..	7.5	9.9	10.7	11.5	8.2	7.0	6.4
Rwanda <sup>1</sup>	..	5.0	6.9	6.4	6.0	5.9	6.2	5.7	5.5	5.9
Senegal <sup>1 2 4</sup>	..	4.0	4.1	5.8	6.7	6.3	6.2	5.3	5.0	4.7
Seychelles	..	..	..	9.1	3.9	5.2	6.4	6.1	7.8	8.5
Sierra Leone	..	..	..	..	..	11.2	12.3	11.9	12.7	11.2
Somalia	..	..	..	..	..	..	..	..	..	..
South Africa	0.0	0.0	1.5	1.6	1.5	1.4	1.4	1.3	1.3	1.3
Togo	..	..	..	..	..	..	..	..	..	..
Tunisia <sup>1 2</sup>	..	21.6	22.7	27.0	29.5	28.3	30.9	29.7	27.5	27.1
Uganda	..	..	..	..	..	..	..	..	..	..
Zambia	..	..	..	..	..	..	..	..	..	..
<b>Africa average<sup>5</sup></b>	..	..	..	..	7.2	7.8	8.4	8.0	7.6	7.4
<b>Asia-Pacific average<sup>6</sup></b>	..	..	..	..	..	7.1	7.5	7.5	7.4	7.7
<b>LAC average<sup>7</sup></b>	15.4	15.5	14.5	15.8	16.8	17.2	18.3	17.5	16.2	16.6
<b>OECD average<sup>8</sup></b>	25.5	24.9	25.0	26.6	25.9	25.9	26.5	25.6	24.8	..

.. Not available

Note: Data on social security contributions are not available for Chad, the Democratic Republic of the Congo (prior to 2012), Equatorial Guinea (prior to 2013), Guinea, Madagascar (prior to 2011), Namibia (prior to 2009), the Republic of the Congo (prior to 2018), Sierra Leone (prior to 2018), Togo, Uganda and Zambia; and are only partially available in Cameroon and Senegal. Social security contributions for Botswana, Lesotho and Malawi are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the OECD Interpretative Guide.

1. Egypt, Madagascar, Mali, Morocco, Rwanda and Tunisia do not include social security contributions in the tax-to-GDP ratio in their official publications as these countries do not consider them to be taxes. They are included as tax revenue in this publication, following the classification set out in the OECD Interpretative Guide.
2. Social security contributions are estimated in Equatorial Guinea (2023), Gabon (years prior to 2015), Mauritania (2021-23), Morocco (years prior to 2002), Senegal (2018-23) and Tunisia (2022 and 2023).
3. The fiscal year for Mauritius changed in 2010 and in 2015. Figures for 2015 needed to be estimated as a result.
4. These figures include contributions to the Senegalese Pension Institute (IPRES) (estimated prior to 2006) and contributions to the social security fund (CSS) (from 2012 as data for previous years are not available).
5. Represents an unweighted average of the 38 African countries in this publication. The Africa average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few countries.
6. Represents an unweighted average for 37 Asian and Pacific economies included in the publication *Revenue Statistics in Asia and the Pacific 2025*.
7. Represents an unweighted average for 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2025*.
8. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*.



Table 4.9. Taxes on property (4000) as percentage of GDP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Burkina Faso	..	0.0	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
Cabo Verde	0.8	0.7	0.7	0.9	0.9	0.8	0.9	0.3	0.3	0.3
Cameroon	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Chad	..	..	..	0.3	0.1	0.3	0.4	0.3	0.2	0.2
Congo	..	0.1	0.0	0.2	0.7	0.3	0.3	0.3	0.3	0.3
Congo, Dem. Rep.	..	..	..	0.0	0.0	0.1	0.1	0.1	0.1	0.1
Côte d'Ivoire	0.2	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.4	0.5
Egypt	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Equatorial Guinea	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Eswatini	0.2	0.3	0.3	0.3	0.3	0.5	0.3	0.3	0.5	0.5
Gabon	..	..	..	0.0	0.2	0.1	0.2	0.2	0.2	0.2
Gambia	..	..	..	0.1	0.1	0.1	0.1	0.0	0.0	0.0
Ghana	..	..	..	..	..	..	..	..	0.1	0.1
Guinea	..	0.0	0.0	0.1	0.0	0.1	0.1	0.0	0.1	0.1
Kenya	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lesotho	..	..	..	..	..	..	..	..	..	..
Liberia	..	..	..	..	0.2	0.2	0.2	0.2	0.1	0.1
Madagascar	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Malawi	..	..	..	..	..	..	..	..	..	..
Mali	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.3
Mauritania <sup>1</sup>	..	..	..	0.4	0.7	0.0	0.0	0.0	0.0	0.0
Mauritius <sup>2</sup>	1.3	1.2	1.0	1.1	1.0	0.9	0.9	1.0	1.1	1.2
Morocco	..	1.2	1.4	1.5	1.8	1.3	1.2	1.5	1.5	1.5
Mozambique	..	..	..	0.2	0.2	0.3	0.4	0.6	0.3	0.3
Namibia	..	..	..	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Niger	..	0.1	0.1	0.1	0.0	0.1	0.2	0.2	0.2	0.2
Nigeria	..	..	..	..	..	..	..	0.1	0.1	0.1
Rwanda	..	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.1	0.1
Senegal	..	0.3	0.4	0.5	0.4	0.4	0.4	0.6	0.5	0.3
Seychelles	..	..	..	1.1	0.7	0.6	0.5	0.4	0.3	0.3
Sierra Leone	..	..	..	..	..	..	..	..	..	..
Somalia	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
South Africa	0.3	0.4	1.2	1.3	1.3	1.5	1.6	1.4	1.5	1.2
Togo	..	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Tunisia	..	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Uganda	..	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1
Zambia	..	..	..	..	0.2	0.1	0.1	0.1	0.1	0.1
<b>Africa average<sup>3</sup></b>	..	..	..	..	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>
<b>Asia-Pacific average<sup>4</sup></b>	..	..	..	..	..	<b>0.6</b>	<b>0.7</b>	<b>0.7</b>	<b>0.6</b>	<b>0.6</b>
<b>LAC average<sup>5</sup></b>	<b>0.8</b>	<b>0.7</b>	<b>1.0</b>	<b>0.8</b>	<b>0.9</b>	<b>0.9</b>	<b>0.8</b>	<b>0.9</b>	<b>0.9</b>	<b>0.8</b>
<b>OECD average<sup>6</sup></b>	<b>1.5</b>	<b>1.7</b>	<b>1.7</b>	<b>1.6</b>	<b>1.8</b>	<b>1.8</b>	<b>1.9</b>	<b>1.9</b>	<b>1.8</b>	..

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius and Somalia (from 2019). Sub-national government tax revenues are not available in other countries.

In Ghana, Lesotho, Malawi, Nigeria, Sierra Leone and Uganda, revenues from property taxes are mainly levied by local governments, for which data are not available. In the Democratic Republic of the Congo, only data for property tax revenues levied by the Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participation (DGRAD) are available since 2010. The figures for heading 4000 for Uganda starting in 2014, Nigeria starting in 2021 and Ghana starting in 2022 represent only the introduction of new taxes on money transfers in these countries and are still missing data on local property taxes for those years. See the country tables in Chapter 5 for further information.

1. Municipalities are the primary source of property tax revenue, but data on their revenues have not been available since 2019.
2. The fiscal year for Mauritius changed in 2010 and in 2015. Figures for 2015 needed to be estimated as a result.
3. Represents an unweighted average of the 38 African countries in this publication. The Africa average should be interpreted with caution as data for property taxes (category 4000) are not available or are partial in a few countries. See the country tables in Chapter 5 for further information.
4. Represents an unweighted average for 37 Asian and Pacific economies included in the publication *Revenue Statistics in Asia and the Pacific 2025*.
5. Represents an unweighted average for 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2025*.
6. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*.

Table 4.10. Taxes on property (4000) as percentage of total taxation

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	0.2	0.4	0.3	0.3	0.3	0.3	0.3	0.2
Burkina Faso	..	0.4	0.5	0.7	0.8	0.7	0.8	1.4	0.6	0.7
Cabo Verde	5.3	5.3	4.3	5.5	5.2	4.5	4.7	2.0	1.7	1.6
Cameroon	1.6	1.6	1.2	1.1	0.9	0.8	0.9	0.9	0.7	0.5
Chad	..	..	..	3.1	3.2	4.6	3.5	4.1	2.1	1.6
Congo	..	1.3	0.8	2.6	5.1	3.4	3.0	3.9	3.0	3.1
Congo, Dem. Rep.	..	..	..	0.6	0.4	0.7	0.8	0.6	0.5	1.0
Côte d'Ivoire	1.7	2.8	3.1	2.4	2.6	3.1	2.9	3.1	3.3	3.3
Egypt	..	..	0.7	0.6	0.6	0.7	0.6	0.7	0.6	0.6
Equatorial Guinea	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Eswatini	2.0	2.6	2.3	2.0	1.9	2.6	1.5	1.8	2.8	2.9
Gabon	..	..	..	0.4	1.5	1.1	1.7	1.5	1.6	1.1
Gambia	..	..	..	0.6	1.1	0.5	0.5	0.4	0.4	0.4
Ghana	..	..	..	..	..	..	..	..	0.7	0.9
Guinea	..	0.4	0.1	0.6	0.2	0.4	0.4	0.3	0.8	0.8
Kenya	..	..	0.1	0.2	0.1	0.0	0.0	0.0	0.0	0.0
Lesotho	..	..	..	..	..	..	..	..	..	..
Liberia	..	..	..	..	1.4	1.4	1.2	1.1	1.0	1.0
Madagascar	1.1	0.7	0.8	0.6	0.8	0.6	0.6	0.6	0.6	0.4
Malawi	..	..	..	..	..	..	..	..	..	..
Mali	2.2	1.3	1.7	1.6	1.5	1.7	1.4	1.4	1.4	1.7
Mauritania <sup>1</sup>	..	..	..	4.3	4.8	0.1	0.2	0.2	0.1	0.2
Mauritius <sup>2</sup>	7.7	6.4	5.5	5.7	5.2	4.6	4.2	4.9	5.0	5.1
Morocco	..	5.9	6.1	5.9	7.4	5.1	4.3	5.4	5.0	5.3
Mozambique	..	..	..	0.6	0.7	1.3	2.0	2.8	1.2	1.4
Namibia	..	..	..	0.9	1.0	0.5	0.5	0.7	0.6	0.5
Niger	..	1.1	0.9	0.8	0.4	1.2	1.8	1.7	1.9	2.2
Nigeria	..	..	..	..	..	..	..	0.9	0.8	0.9
Rwanda	..	0.2	0.0	0.0	0.1	0.1	0.9	0.8	0.9	0.7
Senegal	..	2.0	2.6	3.1	2.4	2.4	2.5	3.3	2.4	1.5
Seychelles	..	..	..	3.5	2.6	2.2	1.8	1.4	0.9	1.0
Sierra Leone	..	..	..	..	..	..	..	..	..	..
Somalia	..	..	..	..	0.0	0.9	0.7	1.5	0.9	1.4
South Africa	1.7	1.8	5.5	5.6	5.0	5.9	6.4	5.1	5.5	4.5
Togo	..	0.4	0.4	0.8	0.8	0.8	0.8	0.5	0.6	0.6
Tunisia	..	1.1	1.0	1.0	1.1	0.9	0.8	1.0	1.0	0.9
Uganda	..	..	..	..	0.5	0.5	0.5	0.6	0.7	0.7
Zambia	..	..	..	..	1.2	0.8	0.6	0.5	0.6	0.4
<b>Africa average<sup>3</sup></b>	..	..	..	..	<b>1.8</b>	<b>1.6</b>	<b>1.6</b>	<b>1.6</b>	<b>1.4</b>	<b>1.4</b>
<b>Asia-Pacific average<sup>4</sup></b>	..	..	..	..	..	<b>3.2</b>	<b>3.3</b>	<b>3.2</b>	<b>2.8</b>	<b>2.7</b>
<b>LAC average<sup>5</sup></b>	<b>4.7</b>	<b>3.9</b>	<b>5.5</b>	<b>4.3</b>	<b>4.3</b>	<b>4.1</b>	<b>3.9</b>	<b>4.2</b>	<b>4.0</b>	<b>3.8</b>
<b>OECD average<sup>6</sup></b>	<b>5.1</b>	<b>5.3</b>	<b>5.4</b>	<b>5.4</b>	<b>5.7</b>	<b>5.5</b>	<b>5.7</b>	<b>5.6</b>	<b>5.3</b>	<b>..</b>

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries. In Ghana, Lesotho, Malawi, Mauritania, Nigeria, Sierra Leone and Uganda, revenues from property taxes are mainly levied by local governments for which data on revenue are not available. In the Democratic Republic of the Congo only data for property taxes levied by the Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participation (DGRAD) are available since 2010. See the country tables in Chapter 5 for further information on data issues for individual countries.

1. Municipalities are the primary source of property tax revenue, but data on their revenues have not been available since 2019.

2. The fiscal year for Mauritius changed in 2010 and in 2015. Figures for 2015 needed to be estimated as a result.
3. Represents an unweighted average of the 38 African countries in this publication. The Africa average should be interpreted with caution as data for property taxes (category 4000) are not available or are partial in a few countries. See the country tables in Chapter 5 for further information.
4. Represents an unweighted average for 37 Asian and Pacific economies included in the publication *Revenue Statistics in Asia and the Pacific 2025*.
5. Represents an unweighted average for 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2025*.
6. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*.

Table 4.11. Taxes on goods and services (5000) as percentage of GDP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	4.1	5.4	4.3	5.0	4.7	5.5	4.9	4.3
Burkina Faso	..	5.8	7.5	9.4	9.1	10.2	9.9	9.4	10.7	11.2
Cabo Verde	8.8	7.3	9.4	11.1	11.1	12.0	12.2	12.1	13.7	13.7
Cameroon	6.1	6.7	6.7	6.9	8.0	8.4	7.5	8.1	8.2	8.3
Chad	..	..	..	2.3	1.7	2.9	3.5	3.2	2.7	3.5
Congo	..	1.7	4.0	4.3	7.3	4.8	5.7	4.8	5.8	6.0
Congo, Dem. Rep.	..	0.4	3.3	5.4	5.1	3.2	3.7	4.4	4.9	4.2
Côte d'Ivoire	8.4	6.6	7.2	7.9	7.9	7.8	8.0	8.4	7.6	8.2
Egypt	..	..	6.5	6.2	5.4	6.7	5.7	6.1	6.1	5.7
Equatorial Guinea	..	..	0.7	0.7	1.2	1.5	1.4	1.1	1.2	1.3
Eswatini	3.1	3.7	3.7	4.5	5.5	6.6	6.7	6.3	6.9	6.5
Gabon <sup>1</sup>	..	..	..	7.1	7.9	4.6	5.0	5.0	4.7	6.6
Gambia	..	..	..	6.0	9.1	8.6	8.9	8.3	6.6	7.1
Ghana	..	4.5	6.4	5.8	7.9	7.6	7.4	8.6	8.3	8.1
Guinea	..	6.7	7.3	6.9	9.6	10.3	9.7	9.7	9.4	8.9
Kenya	..	..	9.2	9.1	8.8	8.8	8.1	8.4	9.0	8.4
Lesotho	..	..	5.9	7.6	7.3	9.3	8.8	10.1	10.6	11.2
Liberia	..	..	..	..	7.0	7.1	7.4	8.1	7.1	6.3
Madagascar	5.4	7.8	6.6	6.1	6.7	7.6	6.8	7.5	7.7	8.2
Malawi	..	..	5.1	6.3	6.1	6.6	6.6	6.6	6.4	6.7
Mali	4.5	8.2	10.0	8.5	8.9	10.1	9.5	10.6	8.2	8.2
Mauritania	..	..	..	5.3	7.9	8.4	6.8	8.0	8.8	8.3
Mauritius <sup>2</sup>	11.7	13.5	12.8	12.1	12.2	13.0	12.4	11.6	12.7	13.2
Morocco	..	11.3	10.4	11.9	10.4	11.1	11.0	11.5	12.4	11.8
Mozambique	..	..	..	20.8	21.8	11.3	9.6	11.4	10.0	9.4
Namibia	..	..	..	6.1	8.0	7.3	5.6	7.0	7.5	8.2
Niger	..	5.0	5.8	5.9	7.3	6.6	5.8	6.2	5.7	4.3
Nigeria	..	..	..	1.9	1.6	1.6	1.8	2.6	2.6	2.9
Rwanda	..	5.9	6.9	7.1	9.1	9.4	8.8	8.6	8.4	7.8
Senegal	..	9.1	10.4	10.1	10.3	11.6	10.8	11.1	11.0	11.8
Seychelles	..	..	..	17.8	17.9	17.9	16.4	16.4	17.4	17.2
Sierra Leone	..	..	3.3	3.8	3.6	4.2	3.6	3.7	2.8	3.0
Somalia	..	..	..	..	1.0	1.9	2.2	2.2	2.2	2.5
South Africa	8.5	8.0	8.9	9.1	10.7	10.2	10.1	10.4	10.6	10.7
Togo	..	5.2	7.2	8.4	12.6	11.8	12.1	12.8	13.2	14.0
Tunisia	..	12.1	10.4	10.2	10.2	11.4	11.2	11.9	13.0	12.3
Uganda	6.4	6.8	6.6	5.6	6.7	7.8	7.0	7.8	7.9	7.9
Zambia	..	..	..	..	7.3	8.1	6.9	6.5	6.5	8.5
<b>Africa average<sup>3</sup></b>	..	..	..	..	<b>8.0</b>	<b>8.0</b>	<b>7.6</b>	<b>7.9</b>	<b>8.0</b>	<b>8.1</b>
<b>Asia-Pacific average<sup>4</sup></b>	..	..	..	..	..	<b>9.4</b>	<b>8.7</b>	<b>8.8</b>	<b>9.2</b>	<b>9.7</b>
<b>LAC average<sup>5</sup></b>	<b>8.8</b>	<b>9.3</b>	<b>9.7</b>	<b>9.9</b>	<b>10.4</b>	<b>10.7</b>	<b>10.1</b>	<b>10.2</b>	<b>10.0</b>	<b>10.0</b>
<b>OECD average<sup>6</sup></b>	<b>10.8</b>	<b>10.8</b>	<b>10.8</b>	<b>10.5</b>	<b>10.8</b>	<b>10.8</b>	<b>10.6</b>	<b>10.7</b>	<b>10.6</b>	..

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

1. The figures should be interpreted with caution for years prior to 2014 as customs revenues (representing roughly 50% of tax revenues) are estimated for these years.

2. The fiscal year for Mauritius changed in 2010 and in 2015. Figures for 2015 needed to be estimated as a result.

3. Represents an unweighted average of the 38 African countries in this publication.

4. Represents an unweighted average for 37 Asian and Pacific economies included in the publication *Revenue Statistics in Asia and the Pacific 2025*.
5. Represents an unweighted average for 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2025*.
6. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*.

Table 4.12. Taxes on goods and services (5000) as percentage of total taxation

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	26.6	34.3	31.7	36.7	38.7	37.1	35.5	31.8
Burkina Faso	..	57.0	63.6	67.3	62.8	59.1	60.9	55.7	57.4	57.7
Cabo Verde	61.3	53.8	62.0	64.3	63.1	64.4	64.9	70.9	75.9	73.4
Cameroon	66.1	62.2	60.5	60.1	57.0	60.9	58.5	60.0	58.3	57.6
Chad	..	..	..	20.7	39.7	48.7	33.0	45.6	27.4	26.8
Congo	..	45.5	67.3	60.8	55.3	58.3	58.2	58.8	65.1	58.9
Congo, Dem. Rep.	..	65.3	67.4	65.5	54.2	42.2	50.7	47.2	37.9	38.0
Côte d'Ivoire	68.6	59.8	63.9	66.0	62.7	61.0	60.9	61.1	58.3	58.6
Egypt	..	..	41.1	39.8	38.8	44.4	41.9	43.2	42.8	42.2
Equatorial Guinea	..	..	8.5	9.4	10.3	15.2	16.4	18.3	16.7	11.2
Eswatini	29.9	34.8	32.2	32.6	36.5	36.3	38.0	36.4	39.0	38.0
Gabon <sup>1</sup>	..	..	..	56.2	51.6	38.2	39.4	46.9	40.0	39.6
Gambia	..	..	..	69.7	74.6	74.2	73.9	72.1	66.5	70.1
Ghana	..	61.7	64.6	55.6	60.0	54.9	53.4	58.3	57.1	55.5
Guinea	..	89.4	87.1	70.8	74.8	81.1	80.4	81.4	75.9	75.2
Kenya	..	..	62.4	57.5	51.4	53.0	50.8	55.0	54.2	53.4
Lesotho	..	..	41.5	39.1	37.8	44.0	44.7	46.8	48.6	49.6
Liberia	..	..	..	..	59.6	60.3	55.7	57.0	56.9	54.1
Madagascar	81.6	82.5	76.4	71.4	72.1	68.9	67.1	69.2	67.5	66.5
Malawi	..	..	57.2	55.6	51.2	52.4	52.7	53.4	51.8	50.4
Mali	59.3	72.0	68.9	60.4	57.1	54.8	49.8	51.8	47.5	44.0
Mauritania	..	..	..	53.9	54.8	62.3	55.1	56.1	60.0	60.8
Mauritius <sup>2</sup>	70.3	74.6	72.6	64.4	64.9	63.6	61.5	58.3	57.1	57.0
Morocco	..	55.7	45.2	46.8	42.2	42.1	40.3	42.4	41.4	41.5
Mozambique	..	..	..	79.6	68.9	53.6	46.5	50.3	47.1	44.2
Namibia	..	..	..	32.9	37.2	35.7	29.8	35.7	37.5	37.2
Niger	..	70.9	71.9	62.1	58.9	63.4	59.3	59.5	59.3	52.4
Nigeria	..	..	..	25.6	26.3	26.6	32.4	38.2	32.4	35.8
Rwanda	..	68.8	64.5	57.4	55.9	54.2	51.6	50.8	51.0	50.0
Senegal	..	69.2	67.8	63.4	63.1	61.9	61.1	60.3	59.1	60.3
Seychelles	..	..	..	57.8	62.5	61.6	59.0	57.7	62.6	59.2
Sierra Leone	..	..	70.6	68.6	58.1	50.5	47.8	46.8	43.1	44.9
Somalia	..	..	..	..	97.6	91.0	87.1	87.3	86.7	86.0
South Africa	43.4	39.9	39.0	39.5	40.4	39.3	40.3	39.1	38.9	40.4
Togo	..	74.8	73.0	78.4	80.1	75.9	77.0	74.6	75.8	75.7
Tunisia	..	51.8	45.0	39.5	35.8	35.6	34.5	36.7	37.4	36.2
Uganda	82.2	81.6	70.9	67.3	64.6	64.4	61.6	62.4	62.9	61.2
Zambia	..	..	..	..	51.4	50.2	44.0	40.5	40.0	51.3
<b>Africa average<sup>3</sup></b>	..	..	..	..	<b>54.3</b>	<b>53.7</b>	<b>52.1</b>	<b>53.2</b>	<b>51.9</b>	<b>51.2</b>
<b>Asia-Pacific average<sup>4</sup></b>	..	..	..	..	..	<b>50.8</b>	<b>49.7</b>	<b>49.9</b>	<b>49.0</b>	<b>50.2</b>
<b>LAC average<sup>5</sup></b>	<b>57.4</b>	<b>56.9</b>	<b>53.4</b>	<b>51.1</b>	<b>50.3</b>	<b>49.9</b>	<b>48.6</b>	<b>48.4</b>	<b>46.8</b>	<b>47.0</b>
<b>OECD average<sup>6</sup></b>	<b>34.4</b>	<b>33.9</b>	<b>33.9</b>	<b>34.0</b>	<b>33.4</b>	<b>32.7</b>	<b>32.1</b>	<b>31.9</b>	<b>31.5</b>	..

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

1. The figures should be interpreted with caution for years prior to 2014 as customs revenues (representing roughly 50% of tax revenues) are estimated for these years.

2. The fiscal year for Mauritius changed in 2010 and in 2015. Figures for 2015 needed to be estimated as a result.

3. Represents an unweighted average of the 38 African countries in this publication.



4. Represents an unweighted average for 37 Asian and Pacific economies included in the publication *Revenue Statistics in Asia and the Pacific 2025*.
5. Represents an unweighted average for 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2025*.
6. Represents an unweighted average for 38 OECD countries in the OECD publication *Revenue Statistics 2024*.

Table 4.13. Taxes on general consumption (5110) as percentage of GDP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	3.6	5.0	3.8	4.5	4.3	4.4	4.2	3.8
Burkina Faso	..	2.9	4.1	4.6	4.9	5.7	5.2	4.4	5.3	5.6
Cabo Verde	0.0	0.0	5.2	6.6	6.2	6.8	7.1	6.7	7.5	7.8
Cameroon	2.7	3.5	3.5	3.6	4.6	4.9	4.0	4.3	4.6	4.6
Chad	..	..	..	1.4	0.9	1.3	1.4	1.4	0.6	1.4
Congo	..	1.5	2.2	2.4	4.0	2.8	3.3	2.4	3.5	3.3
Congo, Dem. Rep.	..	0.1	1.8	2.9	2.4	1.7	2.3	2.9	2.9	2.6
Côte d'Ivoire	2.7	2.4	2.3	2.9	2.6	2.8	2.7	3.1	3.2	3.5
Egypt	..	..	3.3	3.1	2.5	3.5	3.1	3.5	3.2	3.3
Equatorial Guinea	..	..	0.5	0.6	0.8	0.9	0.9	0.6	0.6	0.8
Eswatini	2.4	3.0	3.2	3.8	4.0	4.6	4.7	4.3	5.0	4.8
Gabon <sup>1</sup>	..	..	..	3.7	4.7	2.2	2.1	2.4	2.4	3.2
Gambia	..	..	..	3.1	3.8	4.1	4.3	3.7	3.3	3.7
Ghana	..	1.9	2.5	3.2	4.5	4.2	3.9	4.7	4.8	5.1
Guinea	..	2.1	2.4	2.9	3.9	4.1	3.6	3.8	3.6	3.6
Kenya	..	..	3.8	4.1	4.1	4.0	3.6	3.6	4.1	3.8
Lesotho	..	..	5.9	7.6	7.3	8.5	7.6	8.6	9.2	9.5
Liberia	..	..	..	..	2.8	2.7	3.0	3.1	2.8	2.6
Madagascar	3.2	3.9	3.5	3.9	4.5	5.0	4.4	5.0	5.2	5.9
Malawi	..	..	2.5	2.9	3.4	3.7	3.9	3.7	3.3	3.6
Mali	1.7	3.8	5.8	4.9	4.2	5.6	5.1	5.6	4.3	3.7
Mauritania	..	..	..	3.3	4.8	4.4	3.3	3.9	4.1	3.9
Mauritius <sup>2</sup>	0.1	4.6	6.4	6.8	6.7	6.9	6.8	6.1	7.3	7.9
Morocco	..	4.8	5.5	7.7	7.0	7.0	6.9	7.3	8.0	7.5
Mozambique	..	..	..	6.2	8.0	7.6	6.4	7.9	7.0	6.4
Namibia	..	..	..	6.0	7.8	6.4	4.7	6.1	6.7	7.4
Niger	..	..	..	..	4.5	3.8	3.1	3.4	3.3	2.6
Nigeria	..	..	..	1.0	0.8	0.8	1.0	1.2	1.2	1.6
Rwanda	..	1.7	3.5	3.7	5.0	5.5	5.1	5.1	4.8	4.4
Senegal	..	5.2	6.1	6.0	5.9	6.4	5.6	6.1	5.3	6.4
Seychelles	..	..	..	4.0	9.9	10.3	9.1	9.6	10.4	9.9
Sierra Leone	..	..	0.0	1.5	1.7	1.8	1.6	1.7	1.4	1.5
Somalia	..	..	..	..	0.1	0.3	0.4	0.4	0.4	0.6
South Africa	5.1	4.9	5.9	5.6	6.3	5.9	6.0	6.0	6.2	6.3
Togo	..	2.6	4.0	4.9	7.4	6.9	6.9	7.1	7.2	7.5
Tunisia	..	5.9	5.3	5.8	5.8	6.5	6.2	6.9	7.7	7.2
Uganda	2.4	2.7	3.1	2.7	3.4	3.7	3.4	3.7	3.8	3.8
Zambia	..	..	..	..	4.5	5.6	4.4	4.3	4.2	5.9
<b>Africa average<sup>3</sup></b>	..	..	..	..	<b>4.5</b>	<b>4.6</b>	<b>4.3</b>	<b>4.4</b>	<b>4.5</b>	<b>4.7</b>
<b>Asia-Pacific average<sup>4</sup></b>	..	..	..	..	..	<b>5.0</b>	<b>4.7</b>	<b>4.9</b>	<b>5.2</b>	<b>5.7</b>
<b>LAC average<sup>5</sup></b>	<b>4.3</b>	<b>4.8</b>	<b>5.4</b>	<b>5.9</b>	<b>6.6</b>	<b>6.7</b>	<b>6.4</b>	<b>6.6</b>	<b>6.7</b>	<b>6.7</b>
<b>OECD average<sup>6</sup></b>	<b>6.3</b>	<b>6.5</b>	<b>6.7</b>	<b>6.5</b>	<b>6.8</b>	<b>6.9</b>	<b>6.8</b>	<b>7.1</b>	<b>7.1</b>	..

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

1. The figures should be interpreted with caution for years prior to 2014 as customs revenues (representing roughly 50% of tax revenues) are estimated for these years.

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6. Represents an unweighted average for 38 OECD countries in the OECD publication Revenue Statistics 2024.

Table 4.14. Taxes on general consumption (5110) as percentage of total taxation

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	23.2	31.3	28.2	32.6	35.0	29.9	30.2	28.1
Burkina Faso	..	28.7	34.7	32.8	33.7	33.1	31.8	26.0	28.8	28.9
Cabo Verde	0.0	0.0	34.0	38.2	35.3	36.3	38.0	39.0	41.7	41.8
Cameroon	29.0	32.2	31.7	31.2	32.9	35.3	31.2	31.9	32.9	32.0
Chad	..	..	..	12.3	20.0	22.2	13.5	20.6	6.0	10.4
Congo	..	40.2	37.9	34.2	30.6	34.0	33.7	29.7	39.0	32.8
Congo, Dem. Rep.	..	18.4	37.1	35.1	25.6	22.2	31.9	30.9	21.9	23.8
Côte d'Ivoire	22.4	21.8	20.5	24.1	20.3	21.7	21.0	22.8	24.2	24.6
Egypt	..	..	21.0	20.2	18.3	23.3	23.2	24.9	22.9	24.4
Equatorial Guinea	..	..	6.2	7.4	6.3	8.9	10.1	10.4	8.2	6.6
Eswatini	23.2	28.0	27.5	27.4	26.6	25.0	26.2	24.5	28.5	27.9
Gabon <sup>1</sup>	..	..	..	29.3	30.5	18.0	16.4	22.1	19.9	19.2
Gambia	..	..	..	36.5	30.7	35.6	36.1	32.3	33.0	36.1
Ghana	..	26.1	25.8	30.4	33.8	30.2	28.6	32.1	33.1	35.0
Guinea	..	28.1	29.2	30.1	30.6	32.2	29.9	31.9	29.5	30.5
Kenya	..	..	26.1	25.9	24.2	24.3	22.8	23.4	24.7	24.3
Lesotho	..	..	41.5	39.1	37.6	40.1	38.5	39.9	42.1	41.8
Liberia	..	..	..	..	23.8	22.7	22.2	21.6	22.2	22.0
Madagascar	48.6	41.4	40.4	45.3	48.4	45.5	43.4	45.9	45.2	47.8
Malawi	..	..	27.8	25.4	28.3	29.7	31.4	29.6	27.0	27.1
Mali	22.3	33.7	40.2	34.8	27.2	30.6	26.8	27.3	24.8	19.8
Mauritania	..	..	..	33.4	33.6	33.1	26.5	27.2	28.1	28.5
Mauritius <sup>2</sup>	0.5	25.3	36.0	36.1	35.4	33.8	33.6	30.7	32.7	34.1
Morocco	..	23.6	23.7	30.1	28.4	26.7	25.4	26.8	26.8	26.4
Mozambique	..	..	..	23.9	25.3	36.3	30.9	34.7	32.9	30.0
Namibia	..	..	..	32.1	36.5	31.5	25.2	30.7	33.6	33.6
Niger	..	28.5	43.2	37.5	36.4	36.8	32.2	32.7	34.5	31.1
Nigeria	..	..	..	14.0	13.3	13.7	17.9	17.6	15.7	19.0
Rwanda	..	20.0	33.1	29.9	30.6	31.5	29.6	29.9	29.3	27.8
Senegal	..	39.6	40.0	37.7	35.8	34.3	31.8	33.4	28.7	32.5
Seychelles	..	..	..	13.0	34.6	35.6	32.9	33.6	37.4	34.0
Sierra Leone	..	..	0.0	26.5	27.8	21.1	21.0	21.3	21.6	23.3
Somalia	..	..	..	..	6.6	16.3	14.6	15.1	15.9	20.4
South Africa	26.0	24.6	26.1	24.2	23.8	22.5	23.9	22.7	22.8	23.7
Togo	..	36.9	40.1	45.9	46.9	44.5	43.6	41.3	41.2	40.9
Tunisia	..	25.2	23.1	22.3	20.3	20.4	19.1	21.3	22.1	21.3
Uganda	30.4	33.0	33.0	32.3	32.3	30.8	29.8	29.9	30.4	29.6
Zambia	..	..	..	..	31.6	34.5	28.1	26.8	26.1	35.7
<b>Africa average<sup>3</sup></b>	..	..	..	..	<b>28.7</b>	<b>29.1</b>	<b>27.8</b>	<b>28.2</b>	<b>28.0</b>	<b>28.3</b>
<b>Asia-Pacific average<sup>4</sup></b>	..	..	..	..	..	<b>26.9</b>	<b>26.3</b>	<b>27.2</b>	<b>27.3</b>	<b>28.3</b>
<b>LAC average<sup>5</sup></b>	<b>26.7</b>	<b>28.0</b>	<b>28.6</b>	<b>29.6</b>	<b>31.0</b>	<b>31.1</b>	<b>30.9</b>	<b>31.1</b>	<b>30.9</b>	<b>31.1</b>
<b>OECD average<sup>6</sup></b>	<b>20.1</b>	<b>20.3</b>	<b>21.0</b>	<b>21.2</b>	<b>20.9</b>	<b>20.9</b>	<b>20.8</b>	<b>21.3</b>	<b>21.4</b>	..

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

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Table 4.15. Taxes on specific goods and services (5120) as percentage of GDP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	0.3	0.2	0.3	0.3	0.2	0.8	0.4	0.2
Burkina Faso	..	2.2	2.8	2.8	3.6	3.8	3.6	4.0	4.6	4.8
Cabo Verde	8.8	7.3	4.3	4.5	4.9	5.2	5.0	5.4	6.2	5.9
Cameroon	3.4	3.2	3.1	3.3	3.4	3.5	3.5	3.8	3.6	3.7
Chad	..	..	..	0.9	0.8	1.6	1.9	1.7	2.0	2.0
Congo	..	0.2	1.7	1.9	3.3	2.0	2.3	2.3	2.3	2.4
Congo, Dem. Rep.	..	0.3	1.5	2.4	2.6	1.4	1.2	1.4	1.9	1.4
Côte d'Ivoire	5.5	4.0	4.7	4.7	5.0	4.7	4.9	5.0	4.1	4.5
Egypt	..	..	3.0	2.9	2.7	3.1	2.4	2.4	2.7	2.3
Equatorial Guinea	..	..	0.2	0.2	0.5	0.6	0.5	0.5	0.6	0.5
Eswatini	0.6	0.6	0.5	0.6	1.4	1.9	1.9	1.9	1.7	1.5
Gabon <sup>1</sup>	..	..	..	3.4	3.1	2.4	2.9	2.6	2.3	3.3
Gambia	..	..	..	2.4	4.9	4.2	4.3	4.3	3.1	3.2
Ghana	..	2.6	3.8	2.6	3.5	3.4	3.4	3.9	3.5	3.0
Guinea	..	4.3	4.7	3.9	5.4	5.5	6.0	5.7	5.1	4.9
Kenya	..	..	5.1	4.9	4.5	4.7	4.4	4.8	4.8	4.6
Lesotho	..	..	..	..	0.0	0.8	1.2	1.5	1.4	1.8
Liberia	..	..	..	..	3.7	3.7	3.9	4.3	3.6	3.1
Madagascar	2.2	3.9	3.1	2.2	2.2	2.6	2.4	2.5	2.6	2.3
Malawi	..	..	2.6	3.4	2.7	2.8	2.7	2.9	3.0	3.1
Mali	2.7	4.3	4.1	3.6	4.6	4.4	4.3	5.0	3.9	4.5
Mauritania	..	..	..	1.9	2.9	3.4	3.1	3.7	4.2	4.1
Mauritius <sup>2</sup>	11.5	8.7	5.5	4.4	4.6	5.2	4.8	4.7	4.6	4.5
Morocco	..	6.3	4.7	4.0	3.1	3.6	3.6	3.7	3.8	3.8
Mozambique	..	..	..	3.0	4.0	3.6	3.2	3.5	3.0	3.0
Namibia	..	..	..	0.1	0.1	0.8	0.9	1.0	0.8	0.8
Niger	..	2.9	2.3	2.3	2.7	2.7	2.6	2.7	2.3	1.7
Nigeria	..	..	..	0.8	0.8	0.8	0.8	1.4	1.3	1.4
Rwanda	..	4.1	3.3	3.3	4.0	3.9	3.7	3.5	3.5	3.4
Senegal	..	3.8	4.2	4.0	4.4	5.2	5.2	4.9	5.7	5.4
Seychelles	..	..	..	12.7	7.0	6.7	6.4	6.1	6.2	6.6
Sierra Leone	..	..	3.3	2.4	1.9	2.4	2.0	2.0	1.4	1.4
Somalia	..	..	..	..	0.9	1.4	1.7	1.7	1.7	1.9
South Africa	3.4	3.1	2.7	3.4	4.2	4.3	3.9	4.1	4.1	4.2
Togo	..	2.6	3.2	3.4	5.1	4.7	5.0	5.4	5.5	5.8
Tunisia	..	6.0	4.8	4.2	4.2	4.7	4.8	4.8	5.1	4.9
Uganda	3.8	3.8	3.2	2.7	3.2	3.9	3.5	3.9	3.9	4.0
Zambia	..	..	..	..	2.8	2.5	2.5	2.2	2.2	2.6
<b>Africa average<sup>3</sup></b>	..	..	..	..	3.1	3.2	3.2	3.3	3.2	3.2
<b>Asia-Pacific average<sup>4</sup></b>	..	..	..	..	..	4.0	3.6	3.6	3.6	3.6
<b>LAC average<sup>5</sup></b>	4.2	4.2	3.9	3.6	3.5	3.6	3.3	3.3	3.1	3.0
<b>OECD average<sup>6</sup></b>	3.9	3.7	3.5	3.4	3.4	3.2	3.1	2.9	2.8	..

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

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Table 4.16. Taxes on specific goods and services (5120) as percentage of total taxation

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	1.8	1.3	2.2	2.2	2.0	5.6	3.0	1.6
Burkina Faso	..	21.7	24.0	20.3	25.0	22.1	22.1	24.1	24.6	24.8
Cabo Verde	61.3	53.8	27.9	26.2	27.8	28.1	26.9	31.8	34.2	31.7
Cameroon	36.5	29.6	28.1	28.4	23.8	25.3	27.0	28.0	25.3	25.4
Chad	..	..	..	8.1	19.1	26.1	18.2	24.4	20.0	15.6
Congo	..	5.1	29.3	26.4	24.6	23.8	23.8	28.5	25.4	23.9
Congo, Dem. Rep.	..	45.6	30.1	28.4	28.1	18.9	17.3	15.1	14.6	13.2
Côte d'Ivoire	45.3	35.8	41.3	39.5	40.0	36.9	37.7	36.1	31.8	31.7
Egypt	..	..	19.1	18.5	19.6	20.4	17.9	17.4	19.1	17.0
Equatorial Guinea	..	..	2.3	2.0	4.0	6.3	6.3	8.0	8.5	4.6
Eswatini	5.6	5.9	4.0	4.1	9.0	10.4	11.0	10.9	9.5	9.0
Gabon <sup>1</sup>	..	..	..	26.6	20.5	19.8	22.6	24.3	19.8	20.1
Gambia	..	..	..	28.7	40.1	36.7	35.8	37.4	31.3	31.9
Ghana	..	35.6	38.9	25.1	26.2	24.6	24.8	26.2	24.0	20.5
Guinea	..	58.0	56.1	39.9	42.2	43.7	49.3	47.5	41.6	41.8
Kenya	..	..	35.0	30.9	26.6	28.3	27.7	31.2	29.2	28.8
Lesotho	..	..	..	..	0.2	3.9	6.2	6.9	6.5	7.7
Liberia	..	..	..	..	31.7	31.6	29.4	30.2	29.0	26.5
Madagascar	33.1	41.2	36.0	26.1	23.6	23.4	23.7	23.3	22.3	18.7
Malawi	..	..	29.4	30.2	22.9	22.7	21.2	23.6	24.6	23.2
Mali	36.5	37.9	28.4	25.3	29.7	24.0	22.8	24.3	22.5	24.1
Mauritania	..	..	..	19.1	20.0	25.4	25.1	25.9	28.8	29.7
Mauritius <sup>2</sup>	68.8	48.3	31.3	23.4	24.3	25.2	23.8	23.4	20.7	19.5
Morocco	..	30.9	20.4	15.6	12.7	13.5	13.0	13.7	12.8	13.3
Mozambique	..	..	..	11.6	12.7	17.2	15.6	15.5	14.2	14.2
Namibia	..	..	..	0.7	0.7	4.2	4.6	5.0	3.9	3.7
Niger	..	40.7	28.4	24.2	22.2	26.1	26.6	26.2	24.3	20.6
Nigeria	..	..	..	11.5	12.7	12.6	14.2	20.3	16.5	16.7
Rwanda	..	47.9	31.0	26.9	24.4	22.3	21.6	20.5	20.9	21.6
Senegal	..	29.2	27.4	25.4	26.8	27.5	29.3	26.9	30.4	27.8
Seychelles	..	..	..	41.4	24.3	23.2	23.2	21.3	22.5	22.8
Sierra Leone	..	..	70.6	42.1	30.3	29.3	26.8	25.5	21.5	21.7
Somalia	..	..	..	..	86.8	70.1	67.8	67.6	65.8	64.9
South Africa	17.4	15.3	12.0	14.6	15.9	16.7	15.4	15.5	15.2	15.9
Togo	..	37.7	32.7	32.2	32.8	30.3	31.9	31.4	31.6	31.6
Tunisia	..	25.7	20.8	16.3	14.7	14.6	14.8	14.8	14.8	14.4
Uganda	49.2	46.4	34.6	32.9	30.7	32.5	30.8	31.4	31.4	30.6
Zambia	..	..	..	..	19.8	15.6	15.9	13.6	13.8	15.5
<b>Africa average<sup>3</sup></b>	..	..	..	..	<b>23.7</b>	<b>23.3</b>	<b>23.0</b>	<b>23.8</b>	<b>22.5</b>	<b>21.7</b>
<b>Asia-Pacific average<sup>4</sup></b>	..	..	..	..	..	<b>21.9</b>	<b>21.5</b>	<b>21.0</b>	<b>20.0</b>	<b>19.9</b>
<b>LAC average<sup>5</sup></b>	<b>29.1</b>	<b>27.3</b>	<b>23.2</b>	<b>19.6</b>	<b>17.4</b>	<b>16.9</b>	<b>16.1</b>	<b>15.8</b>	<b>14.5</b>	<b>14.2</b>
<b>OECD average<sup>6</sup></b>	<b>12.5</b>	<b>11.8</b>	<b>11.1</b>	<b>10.9</b>	<b>10.5</b>	<b>9.7</b>	<b>9.3</b>	<b>8.7</b>	<b>8.2</b>	<b>..</b>

.. Not available

Note: The figures include sub-national government tax revenues for Cabo Verde (2008-2020), Eswatini, Mauritania (2009-2018), Mauritius, Morocco, Nigeria (only state revenues), Somalia (from 2019) and South Africa (from 2003). Sub-national government tax revenues are not available in other countries.

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**Table 4.17. Gross domestic product for tax reporting years at current prices, in national currency units**

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana <sup>1</sup>	14 054	29 719	52 191	90 222	143 894	177 446	180 254	218 753	254 492	263 575
Burkina Faso	1 335 831	2 108 160	3 240 716	5 002 182	6 995 311	9 428 060	10 252 166	10 944 537	12 191 996	12 845 778
Cabo Verde	43 830	81 020	123 686	151 963	173 911	221 731	176 866	191 269	241 576	263 815
Cameroon	5 225 059	7 504 469	10 286 733	13 610 554	19 043 067	23 243 662	23 486 470	24 960 496	27 662 020	29 889 035
Chad	1 059 539	1 447 693	4 563 709	6 956 068	8 607 806	8 733 307	8 595 167	9 356 007	11 120 705	11 124 631
Congo	1 226 473	2 580 266	3 506 269	6 505 751	7 029 660	8 189 066	6 601 216	7 419 748	8 693 647	8 593 071
Congo, Dem. Rep.	1 758	1 317 075	5 975 851	20 261 584	37 185 001	83 859 421	91 858 647	110 109 525	127 090 764	157 410 674
Côte d'Ivoire	7 589 656	10 547 189	12 456 798	17 036 258	27 086 367	35 379 059	36 277 950	40 366 859	44 238 800	48 293 905
Egypt <sup>2</sup>	214 501	357 607	566 220	1 268 711	2 576 700	5 596 000	6 152 600	6 663 100	7 842 500	10 155 500
Equatorial Guinea	84 131	822 850	4 316 629	8 072 293	7 795 420	6 658 371	5 694 742	6 774 079	8 537 800	7 483 585
Eswatini <sup>1</sup>	7 221	12 366	20 730	33 123	52 876	65 121	67 119	73 382	81 208	91 070
Gabon	2 635 849	3 842 278	4 989 260	7 111 477	8 503 445	9 886 900	8 830 776	10 782 813	12 750 057	12 165 193
Gambia	8 676	12 911	29 367	43 231	58 581	90 794	93 330	105 487	121 093	146 702
Ghana	1 882	6 729	23 911	64 983	183 525	356 544	391 941	461 695	614 336	887 748
Guinea	5 095 078	7 055 304	16 422 581	39 243 500	65 829 149	123 457 571	134 759 570	159 336 000	170 313 000	196 878 549
Kenya <sup>2</sup>	760 599	1 347 240	1 896 005	3 436 636	6 444 076	9 789 019	10 475 910	11 370 876	12 758 654	14 299 225
Lesotho <sup>1</sup>	3 742	6 395	11 071	16 950	30 356	34 355	34 239	36 306	38 658	41 471
Liberia	..	863	944	1 966	3 092	3 080	3 037	3 509	3 974	4 390
Madagascar	3 274 385	6 265 668	11 736 269	20 863 367	33 216 184	51 035 217	49 435 649	54 978 305	62 775 452	70 297 181
Malawi <sup>1 2</sup>	38 871	222 319	571 292	1 352 608	4 060 849	7 727 897	8 517 597	9 395 431	12 715 426	16 686 388
Mali	1 650 181	2 103 270	3 294 055	5 288 939	7 747 730	10 124 689	10 052 813	10 707 690	12 024 376	12 847 966
Mauritania	27 144	42 517	77 981	155 297	200 221	289 665	307 212	332 596	353 024	388 672
Mauritius <sup>2</sup>	73 494	122 653	196 989	312 103	420 936	506 078	480 491	463 841	524 554	604 312
Morocco	360 722	446 843	598 108	849 130	1 078 119	1 239 836	1 152 478	1 276 563	1 330 558	1 463 358
Mozambique	27 629	90 308	204 516	387 549	648 075	970 297	988 863	1 058 442	1 205 729	1 338 678
Namibia <sup>1</sup>	14 988	28 194	47 993	84 476	148 941	179 469	176 505	188 865	211 410	232 940
Niger	1 145 340	1 586 921	2 304 126	3 875 000	5 724 873	7 567 900	7 910 951	8 270 763	9 621 241	10 194 448
Nigeria	2 895 201	6 897 482	22 269 978	55 469 351	95 177 736	145 639 140	154 252 320	176 075 502	202 365 028	234 425 915
Rwanda	385 387	806 000	1 637 000	3 571 000	6 150 000	9 308 000	9 597 000	10 943 000	13 720 000	16 626 000
Senegal	3 007 532	4 270 612	5 804 605	7 976 735	10 508 650	13 712 800	14 101 000	15 287 932	17 272 184	18 573 350
Seychelles	2 420	3 513	5 055	11 705	19 071	26 224	24 356	25 164	28 807	30 663
Sierra Leone	..	..	..	..	34 263 411	58 778 876	65 748 398	74 800 718	100 007 149	136 604 079
Somalia	0	0	0	0	6 841	8 655	8 628	9 484	10 203	10 969
South Africa	622 901	1 053 138	1 837 000	3 055 613	4 420 793	5 625 207	5 562 760	6 220 151	6 655 523	7 023 993
Togo	1 118 314	1 429 225	1 622 674	2 348 485	3 402 694	4 097 073	4 253 191	4 621 478	5 068 944	5 507 178
Tunisia	19 497	30 874	43 920	66 140	89 802	122 969	119 504	130 816	138 416	150 777
Uganda <sup>2</sup>	6 676 316	12 067 688	20 823 563	51 348 000	93 981 000	133 514 000	140 623 000	147 350 000	163 993 000	183 977 000
Zambia	..	11 201	37 189	97 216	183 381	300 450	332 721	442 337	493 964	557 406

.. Not available

Note:

1. The GDP for Botswana, Eswatini, Malawi (from 2022) and Namibia are adjusted using the following formula:  $GDP(n) \times 3/4 + GDP(n+1)/4$  in order to make them correspond more closely to an April(n)-to-March(n+1) fiscal year. The GDP for Lesotho is not adjusted because it is already reported on an April-March fiscal year basis in the IMF World Economic Outlook.

2. The GDP for Kenya and Uganda in all years, for Malawi for the years up to 2021, and for Mauritius in the years preceding 2010 and for 2016 are adjusted using the formula  $GDP(n)/2 + GDP(n-1)/2$ . This is done in order to make the value of the GDP correspond more closely to a July(n-1)-to-June(n) fiscal year. The GDP for Egypt is not adjusted because it is already reported on a July-June fiscal year basis in the IMF World Economic Outlook. The GDP for Mauritius is not adjusted from 2010 to 2015 because public finance data are reported on a calendar year for those years.

Source: World Economic Outlook April 2025, IMF.

**Table 4.18. Gross domestic product for tax reporting years at current prices, in millions of US dollars**

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana <sup>1</sup>	4 835	5 627	9 855	13 256	13 919	16 255	15 885	19 143	20 094	19 397
Burkina Faso	2 676	2 961	6 150	10 118	11 833	16 092	17 837	19 747	19 588	21 181
Cabo Verde	570	699	1 395	1 825	1 750	2 251	1 831	2 053	2 309	2 588
Cameroon	10 075	10 245	19 534	27 530	32 213	39 673	40 863	45 036	44 442	49 283
Chad	2 123	2 039	8 660	14 070	14 561	14 906	14 954	16 881	17 867	18 343
Congo	2 457	3 624	6 654	13 159	11 891	13 977	11 485	13 387	13 967	14 169
Congo, Dem. Rep.	25 021	19 077	12 720	22 340	40 154	50 891	49 613	55 327	63 324	64 402
Côte d'Ivoire	15 205	14 851	23 626	34 431	45 815	60 383	63 119	72 833	71 075	79 630
Egypt <sup>2</sup>	63 250	104 752	94 127	230 024	350 119	317 894	382 525	423 300	475 231	393 828
Equatorial Guinea	169	1 159	8 191	16 328	13 187	11 365	9 908	12 222	13 717	12 339
Eswatini <sup>1</sup>	1 907	1 690	3 206	4 535	4 000	4 367	4 201	4 836	4 808	4 943
Gabon	5 281	5 397	9 468	14 384	14 385	16 875	15 364	19 455	20 485	20 059
Gambia	909	1 010	1 028	1 543	1 355	1 806	1 809	2 045	2 135	2 345
Ghana	15 692	12 349	26 415	45 447	49 437	68 353	70 008	79 514	73 919	80 547
Guinea	5 139	4 039	4 506	6 858	8 790	13 443	14 089	16 320	19 589	22 750
Kenya <sup>2</sup>	14 226	18 400	24 549	43 877	69 383	96 270	100 620	105 394	112 304	111 740
Lesotho <sup>1</sup>	1 032	922	1 730	2 356	2 202	2 323	2 092	2 445	2 275	2 213
Liberia	..	863	944	1 966	3 092	3 080	3 037	3 509	3 974	4 390
Madagascar	3 838	4 629	5 859	9 983	11 323	14 105	13 051	14 355	15 326	15 870
Malawi <sup>1 2</sup>	3 171	4 297	5 022	9 260	8 770	10 457	11 439	12 161	12 758	13 029
Mali	3 337	2 963	6 251	10 698	13 106	17 281	17 491	19 320	19 319	21 184
Mauritania	2 092	1 780	2 936	5 637	6 182	7 894	8 464	9 126	9 564	10 649
Mauritius <sup>2</sup>	4 163	4 766	6 915	10 138	12 007	14 586	12 922	11 446	12 196	13 505
Morocco	42 238	42 053	67 468	100 881	110 414	128 920	121 354	142 022	130 952	144 438
Mozambique	3 062	5 931	8 868	11 412	16 209	15 513	14 235	16 168	18 884	20 954
Namibia <sup>1</sup>	3 950	3 850	7 421	11 567	11 267	12 050	11 037	12 440	12 524	12 644
Niger	2 296	2 235	4 372	7 838	9 684	12 917	13 764	14 923	15 458	16 809
Nigeria	132 230	67 824	169 645	374 098	494 307	474 517	432 299	441 074	476 468	363 816
Rwanda	1 470	2 049	2 945	6 124	8 546	10 349	10 174	11 066	13 313	14 331
Senegal	6 026	6 016	11 015	16 134	17 777	23 405	24 534	27 584	27 750	30 625
Seychelles	508	615	919	970	1 432	1 867	1 384	1 490	2 018	2 187
Sierra Leone	2 026	1 498	2 738	4 174	6 750	6 519	6 682	7 165	7 119	6 397
Somalia	..	..	..	..	6 841	8 655	8 628	9 484	10 203	10 969
South Africa	171 736	151 855	288 749	417 315	346 663	389 245	337 876	420 778	406 755	380 592
Togo	2 240	2 014	3 080	4 750	5 756	6 993	7 400	8 338	8 144	9 081
Tunisia	20 616	22 524	33 851	46 210	45 779	41 905	42 494	46 813	44 596	48 541
Uganda <sup>2</sup>	6 857	7 790	11 605	24 395	32 438	36 011	37 892	40 347	45 041	49 605
Zambia	..	3 601	8 329	20 264	21 245	23 309	18 138	22 096	29 164	27 578

.. Not available

Note:

1. The GDP for Botswana, Eswatini, Malawi (from 2022) and Namibia are adjusted using the following formula:  $GDP(n) \cdot 3/4 + GDP(n+1)/4$  in order to make them correspond more closely to an April(n)-to-March(n+1) fiscal year. The GDP for Lesotho is not adjusted because it is already reported on an April-March fiscal year basis in the IMF World Economic Outlook.

2. The GDP for Kenya and Uganda in all years, for Malawi for the years up to 2021, and for Mauritius in the years preceding 2010 and for 2016 are adjusted using the formula  $GDP(n)/2 + GDP(n-1)/2$ . This is done in order to make the value of the GDP correspond more closely to a July(n-1)-to-June(n) fiscal year. The GDP for Egypt is not adjusted because it is already reported on a July-June fiscal year basis in the IMF World Economic Outlook. The GDP for Mauritius is not adjusted from 2010 to 2015 because public finance data are reported on a calendar year for those years.

Source: World Economic Outlook April 2024, IMF

**Table 4.19. Exchange rates used, national currency per US dollar**

Exchange rates used, national currency per US dollar

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	3	5	5	7	10	11	11	11	13	14
Burkina Faso	499	712	527	494	591	586	575	554	622	606
Cabo Verde	77	116	89	83	99	99	97	93	105	102
Cameroon	519	733	527	494	591	586	575	554	622	606
Chad	499	710	527	494	591	586	575	554	622	606
Congo	499	712	527	494	591	586	575	554	622	606
Congo, Dem. Rep.	0	69	470	907	926	1 648	1 852	1 990	2 007	2 444
Côte d'Ivoire	499	710	527	495	591	586	575	554	622	606
Egypt	3	3	6	6	7	18	16	16	17	26
Equatorial Guinea	498	710	527	494	591	586	575	554	622	606
Eswatini	4	7	6	7	13	15	16	15	17	18
Gabon	499	712	527	494	591	586	575	554	622	606
Gambia	10	13	29	28	43	50	52	52	57	63
Ghana	0	1	1	1	4	5	6	6	8	11
Guinea	991	1 747	3 645	5 722	7 489	9 184	9 565	9 763	8 694	8 654
Kenya	53	73	77	78	93	102	104	108	114	128
Lesotho	4	7	6	7	14	15	16	15	17	19
Liberia	..	1	1	1	1	1	1	1	1	1
Madagascar	853	1 354	2 003	2 090	2 934	3 618	3 788	3 830	4 096	4 430
Malawi	12	52	114	146	463	739	745	773	997	1 281
Mali	495	710	527	494	591	586	575	554	622	606
Mauritania	13	24	27	28	32	37	36	36	37	36
Mauritius	18	26	28	31	35	35	37	41	43	45
Morocco	9	11	9	8	10	10	9	9	10	10
Mozambique	9	15	23	34	40	63	69	65	64	64
Namibia	4	7	6	7	13	15	16	15	17	18
Niger	499	710	527	494	591	586	575	554	622	606
Nigeria	22	102	131	148	193	307	357	399	425	644
Rwanda	262	393	556	583	720	899	943	989	1 031	1 160
Senegal	499	710	527	494	591	586	575	554	622	606
Seychelles	5	6	6	12	13	14	18	17	14	14
Sierra Leone	754	2 063	2 892	3 978	5 076	9 017	9 840	10 440	14 048	21 354
Somalia	..	..	..	..	1	1	1	1	1	1
South Africa	4	7	6	7	13	14	16	15	16	18
Togo	499	710	527	494	591	586	575	554	622	606
Tunisia	1	1	1	1	2	3	3	3	3	3
Uganda	974	1 549	1 794	2 105	2 897	3 708	3 711	3 652	3 641	3 709
Zambia	..	3	4	5	9	13	18	20	17	20

Note: The exchange rate is calculated by taking the ratio of the estimated fiscal year GDP in national currency for Table 4.17 to the estimated fiscal year GDP in US dollars in Table 4.18.

# 5 Country tables, 1995-2023 – Tax revenues

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## Country tables, 1995-2023

In all of the following tables a (“..”) indicates not available or not applicable. The main series in this volume covers the years 1995 to 2023. figures referring to 1990-94, 1996-99, 2001-04, 2006-09, 2011-14 and 2016-18 in Tables 5.1 to 5.38 have been omitted because of lack of space. Complete series are, however, available on line at the OECD Data explorer and can be accessed at <https://data-explorer.oecd.org/> within the theme Taxation/ Global tax revenue or by searching for African tax revenues.

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Table 5.1. Botswana – Details of tax revenue

Million BWP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	8 037	14 300	19 332	24 357	21 973	32 254	35 233	35 417
<b>1000 Taxes on income, profits and capital gains</b>	..	..	5 887	9 345	13 134	15 341	13 418	20 178	22 619	24 084
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	5 887	9 345	13 134	15 341	13 418	20 178	22 619	24 084
Assessed income tax	..	..	3 877	5 168	6 825	6 501	4 836	9 002	10 916	13 531
Income tax arrears and deductions	..	..	1 171	3 114	5 259	7 187	7 287	8 486	8 563	8 558
Withholding tax	..	..	840	1 062	1 050	1 653	1 295	2 690	3 140	1 995
Pay-as-you-earn (PAYE) taxes	..	..	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	13	52	66	71	63	99	100	84
4100 Recurrent taxes on immovable property	..	..	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	13	52	66	71	63	99	100	84
4500 Other non-recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	2 136	4 903	6 132	8 944	8 493	11 977	12 514	11 249
5100 Taxes on production, sale, transfer, etc	..	..	2 006	4 669	5 870	8 475	8 131	11 449	11 721	10 530
5110 General taxes on goods and services	..	..	1 862	4 481	5 448	7 939	7 687	9 639	10 654	9 967
5111 Value added taxes	..	..	1 862	4 481	5 448	7 939	7 687	9 639	10 654	9 967
VAT revenues (gross)	..	..	1 832	4 481	5 448	7 939	7 687	9 639	10 654	9 967
VAT accrued interest	..	..	31	0	0	0	0	0	0	0
VAT refunds	..	..	- 1	0	0	0	0	0	0	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	144	188	422	536	445	1 809	1 067	562
5121 Excises	..	..	115	157	393	531	353	1 791	1 059	561
Alcohol levy	..	..	0	0	284	401	236	382	462	402
Fuel levy	..	..	115	157	109	130	117	1 312	491	119
Plastic levy	..	..	0	0	0	0	0	17	0	9
Sweetened beverage levy	..	..	0	0	0	0	0	79	106	31
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	2	9	4	1	2	1	0	0
5124 Taxes on exports	..	..	0	2	2	3	1	1	3	1
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	27	20	23	1	88	16	5	0
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	131	234	262	469	361	528	792	720
5210 Recurrent taxes	..	..	131	234	262	469	361	528	792	720
5211 Paid by households: motor vehicles	..	..	41	62	77	118	120	173	176	204
5212 Paid by others: motor vehicles	..	..	74	144	180	346	196	293	507	407
5213 Paid in respect of other goods	..	..	15	29	5	5	45	62	110	109
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are on a fiscal year basis beginning 1st April. For example, the data for 2023 represent April 2023 to March 2024.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 2000: Social security contributions for Botswana are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the Interpretative Guide.

Source: Botswana Ministry of Finance and Economic Development and Statistics Botswana.

Table 5.2. Burkina Faso – Details of tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	214 601	380 161	698 853	1 018 759	1 622 546	1 663 896	1 836 707	2 267 374	2 504 625
<b>1000 Taxes on income, profits and capital gains</b>	..	53 109	79 290	135 056	236 193	450 579	456 645	576 631	725 812	727 064
1100 Of individuals	..	15 371	27 639	56 429	75 300	149 467	172 403	178 426	207 072	216 605
1110 On income and profits	..	15 371	27 639	56 429	75 300	149 467	172 403	178 426	207 072	216 605
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	36 190	48 829	76 008	157 319	295 436	278 203	390 819	508 543	500 018
1210 On profits	..	36 190	48 829	76 008	157 319	295 436	278 203	390 819	508 543	500 018
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	1 549	2 821	2 619	3 574	5 675	6 039	7 386	10 196	10 441
<b>2000 Social security contributions</b>	..	34 142	50 081	76 584	120 046	177 435	158 101	183 719	198 196	240 782
2100 Employees	..	10 332	15 753	23 424	35 064	45 391	..	..	..	38 935
2110 On a payroll basis	..	10 332	15 753	23 424	35 064	45 391	..	..	..	..
2120 On an income tax basis	..	0	0	0	0	0	..	..	..	..
2200 Employers	..	23 810	34 329	53 160	84 983	132 044	51 556	57 968	63 370	109 728
2210 On a payroll basis	..	23 810	34 329	53 160	84 983	132 044	..	..	..	..
2220 On an income tax basis	..	0	0	0	0	0	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	0	106 546	125 751	134 825	92 118
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	2 678	4 370	5 479	7 889	13 210	14 647	16 230	18 269	18 464
<b>4000 Taxes on property</b>	..	938	2 076	4 778	8 529	11 025	13 012	25 886	14 138	16 514
4100 Recurrent taxes on immovable property	..	54	0	615	1 011	2 438	2 775	12 963	3 685	4 333
4110 Households	..	0	..	0	0	0	0	..	..	..
4120 Others	..	0	..	0	0	0	0	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	73	56	41	200	317	306	302	498	438
4310 Estate and inheritance taxes	..	66	38	28	179	265	251	258	410	320
4320 Gift taxes	..	7	18	13	21	52	55	44	88	117
4400 Taxes on financial and capital transactions	..	646	1 481	2 803	6 160	5 778	7 241	8 597	6 815	8 004
4500 Non-recurrent taxes	..	165	539	1 318	1 158	2 492	2 690	4 023	3 141	3 739
4510 On net wealth	..	0	0	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	165	539	1 318	1 158	2 492	2 690	4 023	3 141	3 739
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	122 232	241 776	470 504	639 524	959 602	1 013 028	1 023 482	1 300 487	1 444 958
5100 Taxes on production, sale, transfer, etc	..	108 003	222 923	370 927	598 102	895 777	896 818	918 653	1 210 521	1 343 769
5110 General taxes	..	61 497	131 867	229 176	343 378	536 770	528 576	476 894	652 090	722 606
5111 Value added taxes	..	61 497	131 005	228 498	342 660	535 895	528 254	476 352	651 482	721 924
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	862	678	719	874	322	542	608	683
5120 Taxes on specific goods and services	..	46 506	91 056	141 750	254 723	359 007	368 242	441 759	558 431	621 163
5121 Excises	..	16 129	31 956	46 912	94 105	138 068	145 014	172 758	191 743	203 302
5122 Profits of fiscal monopolies	..	2 912	5 344	7 234	15 212	24 158	22 646	23 675	23 887	23 437
5123 Customs and import duties	..	25 242	52 066	85 075	128 465	176 799	167 212	194 772	268 583	290 069
5124 Taxes on exports	..	572	322	434	601	422	345	315	362	473



	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	1 651	1 369	2 096	16 339	19 560	33 026	50 238	73 856	103 882
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	10 503	15 876	98 077	38 970	58 412	114 498	103 126	82 572	92 266
5210 Recurrent taxes	..	3 837	648	70 529	12 022	21 043	73 348	58 691	35 040	34 429
5211 Paid by households: motor vehicles	..	0	0	0	0	942	900	1 048	1 258	2 243
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	3 837	648	70 529	12 022	20 101	72 448	57 643	33 783	32 186
5220 Non-recurrent taxes	..	6 666	15 228	27 547	26 948	37 369	41 150	44 436	47 531	57 837
5300 Unallocable between 5100 and 5200	..	3 726	2 977	1 501	2 452	5 413	1 713	1 702	7 394	8 923
<b>6000 Other taxes</b>	..	<b>1 502</b>	<b>2 568</b>	<b>6 452</b>	<b>6 579</b>	<b>10 695</b>	<b>8 462</b>	<b>10 760</b>	<b>10 472</b>	<b>56 843</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available. They do however include revenues collected by the central administration for sub-national governments.

Revenues from property rental tax, mining title fees, mining royalties and administrative fees are included in non-tax revenue following the OECD classification of taxes (see the *Interpretative Guide* in Annex A). Under Burkina Faso's national classification they are included in tax revenues.

The higher revenues in 2010 and 2020 under heading 5213 are attributable to revenues from mobile telephone licences, most of which were collected in those two years.

Source: Ministère de l'Économie et des Finances du Burkina Faso.

Table 5.3. Cabo Verde – Details of tax revenue

Million CPV

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	<b>6 290</b>	<b>10 974</b>	<b>18 828</b>	<b>26 290</b>	<b>30 692</b>	<b>41 447</b>	<b>33 130</b>	<b>32 739</b>	<b>43 568</b>	<b>49 311</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>2 105</b>	<b>3 913</b>	<b>5 815</b>	<b>7 892</b>	<b>9 669</b>	<b>12 806</b>	<b>9 990</b>	<b>8 811</b>	<b>9 673</b>	<b>12 236</b>
1100 Of individuals	1 579	2 958	3 516	4 645	5 327	7 334	6 581	6 073	6 466	6 721
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	526	955	2 299	3 247	4 342	5 472	3 410	2 738	3 207	5 515
1210 On profits	526	955	2 299	3 247	4 342	5 472	3 410	2 738	3 207	5 515
Corporate taxes	526	955	2 299	3 247	4 342	5 472	3 410	2 738	3 207	5 514
Fire Service Fee	0	0	0	0	0	0	0	0	1	1
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>569</b>	<b>533</b>	<b>42</b>	<b>46</b>	<b>76</b>	<b>77</b>	<b>79</b>	<b>82</b>	<b>89</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	569	533	42	46	76	77	79	82	89
2410 On a payroll basis	..	569	533	42	46	76	77	79	82	89
Social security contributions	..	11	1	28	40	76	77	78	81	88
Unique social tax	..	558	532	14	5	0	0	0	0	0
Other contributions	..	0	0	0	0	0	0	0	1	1
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>332</b>	<b>584</b>	<b>810</b>	<b>1 439</b>	<b>1 606</b>	<b>1 884</b>	<b>1 556</b>	<b>642</b>	<b>755</b>	<b>776</b>
4100 Recurrent taxes on immovable property	..	..	..	738	1 024	1 250	905	0	0	0
Single property tax	..	..	..	738	1 024	1 250	905	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	332	584	810	701	582	634	651	642	755	776
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>3 853</b>	<b>5 908</b>	<b>11 670</b>	<b>16 917</b>	<b>19 370</b>	<b>26 681</b>	<b>21 507</b>	<b>23 207</b>	<b>33 059</b>	<b>36 210</b>
5100 Taxes on production, sale, transfer, etc	3 853	5 908	11 670	16 917	19 370	26 681	21 507	23 207	33 059	36 210
5110 General taxes on goods and services	0	0	6 409	10 035	10 824	15 048	12 589	12 784	18 175	20 590
5111 Value added taxes	..	..	6 409	10 035	10 824	15 048	12 589	12 784	17 633	19 925

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
VAT on imports (gross) - DGA	..	..	4 192	6 180	6 358	8 260	6 670	8 319	10 918	10 527
Interior VAT (gross) - DGCI	..	..	2 359	4 341	4 935	8 468	6 371	4 798	7 002	9 709
VAT refunds	..	..	- 143	- 486	- 469	-1 679	- 452	- 333	- 287	- 312
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	542	666
Unified special tax	..	..	..	..	..	..	..	..	542	666
5120 Taxes on specific goods and services	3 853	5 908	5 261	6 882	8 546	11 633	8 918	10 423	14 884	15 619
5121 Excises	1 197	1 938	1 030	1 494	2 073	2 931	2 295	2 685	4 216	4 264
Special tax on consumption	1 197	1 812	838	1 227	1 478	2 192	1 702	2 010	3 146	3 106
Ecological tax	0	126	192	267	595	739	593	675	685	693
Tobacco tax	0	0	0	0	0	0	0	0	385	465
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	2 656	3 971	4 231	5 388	5 827	7 672	6 296	7 565	9 871	10 014
Customs duties	2 656	3 971	4 231	5 388	5 827	7 672	6 296	7 565	9 593	9 729
Customs Statistics Fee	0	0	0	0	0	0	0	0	278	285
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	645	1 030	327	172	796	1 341
Contribution for tourism	..	..	..	..	645	992	297	145	735	1 288
Other (fire tax, tourist tax)	..	..	..	..	0	38	30	27	61	53
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Memo item:	..	..	..	..	..	..	..	..	..	..
ECOWAS Community rate	0	67	156	245	254	339	297	328	433	428

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

More granular data was provided from 2022 for the first time in this edition impacting headings 1210, 2410, 5113 and 5123.

Heading 4100: This heading includes revenue from the Single Property Tax (*Imposto Único sobre o Património*) collected by Cabo Verde municipalities.

Heading 4400: This heading includes stamp duty, included in the heading "Other taxes" under Cabo Verde's national classification.

Heading 5126: The fire tax and the tourist tax are included in the heading "Other taxes" under Cabo Verde's national classification.

The ECOWAS (Economic Community of West African States) community levy is not considered as a revenue of the government of Cabo Verde following the OECD *Interpretative Guide* (see § 4). Under Cabo Verde's national classification, it is included in tax revenues. This revenue, which is not included in total tax revenues or non-tax revenues, is presented separately under the heading "Memo item".

Source: Ministry of Finance and Planning, Cabo Verde.

Table 5.4. Cameroon – Details of tax revenue

Million XAF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	<b>481 383</b>	<b>810 500</b>	<b>1 135 257</b>	<b>1 571 695</b>	<b>2 687 926</b>	<b>3 222 162</b>	<b>3 014 088</b>	<b>3 355 315</b>	<b>3 889 586</b>	<b>4 313 383</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>115 300</b>	<b>228 100</b>	<b>325 764</b>	<b>425 741</b>	<b>867 834</b>	<b>882 190</b>	<b>863 643</b>	<b>916 953</b>	<b>1 174 494</b>	<b>1 346 185</b>
1100 Of individuals	55 400	87 100	66 598	102 793	185 512	226 293	221 249	237 798	248 351	252 514
1110 On income and profits	55 400	87 100	66 548	102 728	184 213	225 213	219 377	235 261	246 261	250 353
Salaries, wages, pensions and annuities	37 100	60 800	17 722	86 440	135 738	150 396	152 945	162 710	184 152	178 877
Property income	0	0	2 225	2 402	12 405	12 442	12 865	11 469	13 219	11 890
Artisanal profits, both industrial and commercial	0	0	3 904	5 342	21 010	35 745	28 826	30 363	30 172	37 243
Agricultural profits	0	0	77	47	56	253	23	21	31	10
Profits of non-commercial professions	0	0	249	295	2 875	14 865	13 387	18 076	11 213	12 385
Other income taxes	18 300	26 300	42 372	8 202	12 130	11 511	11 332	12 622	7 474	9 949
1120 On capital gains	..	..	50	65	1 299	1 079	1 872	2 538	2 090	2 161
Taxes on capital gains on land transfers	..	..	46	46	1 297	1 079	1 871	2 538	2 083	2 160
Other capital gains taxes	..	..	3	19	2	0	1	0	8	0
1200 Corporate	58 800	119 400	217 495	256 404	538 969	457 428	459 160	467 457	663 860	788 633
1210 On profits	58 800	119 400	217 495	256 404	538 969	457 428	459 160	467 457	663 860	788 633
Oil company profits	28 600	39 000	76 523	83 764	171 891	113 018	106 845	73 159	199 333	254 171
Profits of non-oil companies	30 200	80 400	140 972	172 639	367 078	344 410	352 315	394 299	464 527	534 462
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 100	21 600	41 671	66 544	143 352	198 470	183 234	211 697	262 283	305 038
Special tax on revenues paid abroad	0	12 400	19 198	38 877	84 412	91 879	85 517	82 502	124 228	107 198
Taxes on income from movable capital	1 100	9 200	21 619	27 629	48 774	47 612	54 227	45 549	60 624	108 302
Municipal income tax surcharges	0	0	854	39	10 166	58 978	43 490	83 646	77 432	89 538
<b>2000 Social security contributions</b>	<b>40 183</b>	<b>65 500</b>	<b>83 903</b>	<b>135 747</b>	<b>160 992</b>	<b>235 937</b>	<b>243 702</b>	<b>256 642</b>	<b>265 682</b>	<b>289 823</b>
2100 Employees	11 294	19 747	24 123	33 297	44 669	45 565	55 342	55 371	56 258	74 004
2110 On a payroll basis	11 294	19 747	24 123	33 297	44 669	45 565	55 342	55 371	56 258	74 004
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	28 889	45 753	59 780	102 450	116 323	190 372	188 360	201 271	209 424	215 819
2410 On a payroll basis	28 889	45 753	59 780	102 450	116 323	190 372	188 360	201 271	209 424	215 819
2420 On an income tax basis	0	0	0	0	0	0	0	0	0	0
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>8 644</b>	<b>17 860</b>	<b>53 572</b>	<b>36 046</b>	<b>35 521</b>	<b>52 977</b>	<b>67 092</b>	<b>54 218</b>
<b>4000 Taxes on property</b>	<b>7 900</b>	<b>13 100</b>	<b>13 361</b>	<b>18 003</b>	<b>25 437</b>	<b>27 113</b>	<b>25 639</b>	<b>29 116</b>	<b>26 857</b>	<b>20 092</b>
4100 Recurrent taxes on immovable property	500	500	1 318	1 552	1 743	2 249	2 044	1 893	2 209	2 203
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	33	39	62	38	180	122	97	32
4310 Estate and inheritance taxes	..	..	33	39	62	38	180	122	97	32
4320 Gift taxes	..	..	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	7 400	12 600	12 010	16 412	23 632	24 827	23 415	27 101	24 551	17 857
Registration fees on transfers to livestock	..	..	82	32	391	301	46	129	87	40
Registration duties on real estate transactions	..	..	1 909	2 747	3 080	4 991	5 005	4 444	5 987	6 245

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Bail fees	..	..	3 976	4 602	2 364	2 802	2 517	3 125	2 258	2 139
Other fees for transactions and transfers	..	..	6 043	9 031	17 797	16 733	15 847	19 403	16 218	9 434
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>318 000</b>	<b>503 800</b>	<b>686 416</b>	<b>944 412</b>	<b>1 532 668</b>	<b>1 963 031</b>	<b>1 763 852</b>	<b>2 014 841</b>	<b>2 269 539</b>	<b>2 483 480</b>
5100 Taxes on production, sale, transfer, etc	315 100	501 100	679 379	936 564	1 522 834	1 952 839	1 754 298	2 007 632	2 262 071	2 476 009
5110 General taxes	139 600	260 900	360 218	490 521	883 618	1 138 354	941 804	1 069 636	1 278 783	1 381 286
5111 Value added taxes	0	260 900	360 218	490 513	883 580	1 138 354	941 804	1 069 636	1 258 795	1 354 985
VAT revenues (gross) - Domestic	..	186 500	251 019	299 504	604 046	810 285	700 919	740 597	869 844	905 513
VAT revenues (gross) - Paid at the border	..	107 300	157 799	259 343	354 701	394 070	319 879	396 054	468 958	508 740
VAT refunds	..	- 32 900	- 48 600	- 68 334	- 75 167	- 66 002	- 78 995	- 67 015	- 80 007	- 59 268
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	139 600	0	0	8	39	0	0	0	19 988	26 301
5120 Taxes on specific goods and services	175 500	240 200	319 161	446 043	639 216	814 485	812 494	937 996	983 289	1 094 723
5121 Excises	55 800	84 000	114 306	164 943	289 280	380 616	430 287	486 202	529 742	562 722
Interior excise tax	18 300	26 500	42 754	68 414	170 164	217 381	255 610	280 401	289 499	305 155
Excise tax paid at the border	800	1 900	2 198	12 936	14 608	33 798	38 440	58 147	89 140	79 193
Special tax on petroleum products	36 700	55 600	69 345	82 962	103 773	128 709	135 652	146 842	150 253	177 613
Stamp fee for tobacco and manufactured products	0	0	8	632	736	728	585	812	851	761
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	62 400	119 900	189 364	261 731	320 314	386 778	336 729	383 011	394 172	440 902
5124 Taxes on exports	56 400	24 300	1 725	8 793	17 133	31 799	38 440	58 147	42 891	61 933
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	900	1 100	3 108	3 600	5 035	13 889	6 387	9 925	13 996	27 086
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	10 900	10 658	6 977	7 454	1 403	650	710	2 489	2 080
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	2 900	2 700	7 037	7 848	9 835	10 193	9 553	7 209	7 468	7 471
5210 Recurrent taxes	2 900	2 700	7 037	7 848	9 835	10 193	9 553	7 209	7 468	7 471
5211 Paid by households: motor vehicles	2 200	1 600	4 987	6 111	7 539	7 000	7 000	7 000	7 000	7 000
5212 Paid by others: motor vehicles	700	1 100	1 902	1 663	2 213	2 859	2 418	121	15	166
5213 Paid in respect of other goods	0	0	149	74	83	334	136	88	452	305
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>17 169</b>	<b>29 932</b>	<b>47 424</b>	<b>77 845</b>	<b>81 731</b>	<b>84 787</b>	<b>85 922</b>	<b>119 586</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 2000: Social security contributions from the public sector (APU) only include pension contributions and do not cover family and disability benefits.

Heading 5111: Data prior to 1999 correspond to revenues from the turnover tax (*TCA: taxe sur le chiffre d'affaire*) and have been reclassified under heading "5113 Turnover and other general taxes on goods and services". The VAT was introduced in Cameroon in 1999. Data on VAT revenues are presented net of VAT refunds following the OECD classification of taxes (see the *Interpretative Guide* in Annex A).

Heading 5113: A new tax on money transfers introduced in 2022 are reported as other general taxes.

Source: Ministry of Finance, Cameroon.

Table 5.5. Chad – Details of tax revenue

Million XAF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	773 264	374 179	519 374	901 916	652 288	1 088 274	1 461 857
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	580 929	202 651	234 826	560 468	318 624	757 122	1 032 187
1100 Of individuals	..	..	..	55 020	94 216	105 077	124 911	105 113	98 582	139 846
1110 On income and profits	..	..	..	55 020	94 216	105 077	124 911	105 113	98 582	139 846
Employees, beneficiaries of pensions and annuities	..	..	..	45 127	62 041	75 996	66 857	70 419	64 573	69 965
Profits from liberal professions (non-commercial)	..	..	..	4 877	21 221	19 740	48 205	11 738	13 289	19 116
Industrial and commercial profit	..	..	..	0	82	96	1 908	48	2 050	26
Landowners	..	..	..	1 470	2 434	2 098	1 337	1 901	1 709	3 174
Income from capital and securities	..	..	..	3 546	8 438	7 147	6 604	21 007	16 961	47 565
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	525 628	108 316	129 631	435 557	213 511	658 540	892 340
1210 On profits	..	..	..	525 628	108 316	129 631	435 557	213 511	658 540	892 340
Income tax on oil companies	..	..	..	464 428	41 797	93 866	415 990	195 747	588 469	817 088
Tax on profits of non-oil companies	..	..	..	53 381	60 901	30 091	13 907	11 969	67 677	63 571
4% domestic withholding tax	..	..	..	7 819	5 618	5 674	5 660	5 795	2 393	11 682
1220 On capital gains of corporates	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	281	119	118	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	8 304	10 856	7 968	12 389	9 482	10 322	12 954
Flat-rate payroll tax	..	..	..	8 304	10 856	7 304	12 259	9 368	10 192	12 089
Employers' apprenticeship tax	..	..	..	0	0	664	130	114	130	864
<b>4000 Taxes on property</b>	..	..	..	23 875	11 922	23 710	31 318	26 585	22 391	23 049
4100 Recurrent taxes on immovable property	..	..	..	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	71	0	1	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	8	..	0	..	..	..	..
4320 Gift taxes	..	..	..	63	..	1	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	23 651	11 473	23 386	31 022	26 219	20 731	21 247
4500 Other non-recurrent taxes on property	..	..	..	153	449	323	296	366	1 660	1 802
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	153	449	323	296	366	1 660	1 802
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	160 089	148 688	252 787	297 511	297 534	298 439	391 053

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5100 Taxes on production, sale, transfer, etc	..	..	..	157 944	146 538	250 633	285 719	293 580	283 170	379 993
5110 General taxes on goods and services	..	..	..	95 467	74 894	115 074	121 831	134 693	65 492	152 293
5111 Value added taxes	..	..	..	76 549	66 730	98 038	103 449	108 955	63 129	146 600
Domestic value-added tax	..	..	..	46 148	45 476	55 598	59 254	56 652	60 698	87 525
VAT imports	..	..	..	30 401	21 254	42 440	44 195	52 303	2 431	59 075
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	18 918	8 164	17 036	18 382	25 738	2 363	5 693
Minimum tax (IMF)	..	..	..	13 781	6 165	10 569	16 844	18 504	0	0
General withholding tax (IGL)	..	..	..	5 137	1 999	6 467	1 538	7 234	2 363	5 693
5121 Excises	..	..	..	9 388	10 161	34 947	30 234	34 798	41 822	76 949
Domestic excise duties	..	..	..	2 356	7 045	11 575	5 412	485	0	0
Import excise duty	..	..	..	243	125	3 917	1 808	2 089	0	0
Fuels and lubricants	..	..	..	6 168	1 814	13 751	21 692	30 453	0	0
Livestock sales tax	..	..	..	621	1 177	1 734	1 322	1 771	1 727	2 015
Livestock sales tax	..	..	..	621	1 177	1 734	1 322	1 771	1 727	2 015
Domestic tax on petroleum products	..	..	..	0	0	3 970	0	0	14 342	50 332
Unallocated excise duties	..	..	..	0	0	0	0	0	25 753	24 603
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	33 150	48 642	82 129	89 397	101 355	168 308	143 298
Customs duties	..	..	..	26 441	44 056	54 869	67 357	80 985	127 899	97 620
Statistical fees	..	..	..	6 709	4 586	27 260	22 040	20 370	40 409	45 678
5124 Taxes on exports	..	..	..	19 078	12 375	5 224	24 960	7 633	2 724	1 199
Statistical royalty consortium	..	..	..	16 821	9 611	2 505	23 220	3 495	0	0
Exit duties	..	..	..	2 257	2 764	2 719	1 740	4 138	2 724	1 199
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	775	431	13 126	19 167	14 961	0	0
Telephone excise duty 18 %	..	..	..	0	0	12 452	18 387	14 101	..	..
Insurance convention tax	..	..	..	775	431	674	755	789	..	..
4% royalty on sales	..	..	..	0	0	0	25	71	..	..
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	4 824	6 253
5128 Other taxes	..	..	..	86	35	133	130	140	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	2 145	2 150	2 154	11 792	3 954	5 818	3 928
5210 Recurrent taxes	..	..	..	2 145	2 150	2 154	11 792	3 954	5 818	3 928
5211 Paid by households: motor vehicles	..	..	..	1 567	1 929	519	8 317	70	0	0
5212 Paid by others: motor vehicles	..	..	..	204	144	313	35	66	0	0
5213 Paid in respect of other goods	..	..	..	374	77	1 322	3 440	3 818	5 818	3 928
Contribution from patents and licenses	..	..	..	374	77	1 322	3 440	3 818	5 818	3 928
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	9 451	7 133
<b>6000 Other taxes</b>	..	..	..	<b>67</b>	<b>62</b>	<b>83</b>	<b>230</b>	<b>63</b>	<b>0</b>	<b>2 614</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Chad adopted a new budgetary nomenclature from 2022, so the data are presented differently, mainly in headings in relation to taxes on goods and services.

Heading 5113: Revenues from the "minimum tax" (IMF: *Impôt Minimal Fiscal*) and the "General withholding tax" (IGL: *Impôt Général Libérateur*) are classified under this heading because the tax base for these taxes is turnover. Under Chad's new nomenclature, revenues from the minimum tax are not reported separately and are grouped with taxes on the profits of non-oil companies (Heading 1210).

Heading 5121: Details of excise duties are not available from 2022. In this edition they are grouped under "Unallocated excise duties".

Heading 5127: This heading includes revenues from "Other taxes on foreign exchange transactions", which are reported separately under Chad's new budgetary nomenclature.

Heading 5213: The category "Contribution from patents and licences" also includes revenues from the tax on transport of fish, transporters' licences and firearms licences.

Heading 5300: This heading includes revenues from the non-itemised categories of other taxes on goods and services under the new budgetary nomenclature.

Source: Ministry of Finance and Budget, Chad.



Table 5.6. Republic of the Congo – Details of tax revenue

Million XAF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	98 684	206 416	462 923	931 417	672 862	648 016	610 767	772 627	875 640
<b>1000 Taxes on income, profits and capital gains</b>	..	47 544	62 458	150 792	342 763	183 900	179 210	160 325	176 981	262 705
1100 Of individuals	..	22 850	28 265	64 364	145 622	111 996	107 221	113 258	127 814	180 478
1110 On income and profits	..	22 850	28 265	64 364	145 622	111 996	107 221	113 258	127 814	180 478
Salaries and wages	..	21 836	22 581	54 763	103 818	101 282	94 784	86 669	93 318	104 484
Property income	..	549	1 079	2 259	5 531	3 433	3 582	2 755	3 250	3 985
Non-commercial profits (BNC)	..	0	62	112	50	2 098	7 881	6 358	956	846
Industrial and commercial benefits (BIC)	..	0	468	25	152	1 119	339	883	61	255
Securities Income (IRVM)	..	466	4 075	7 176	35 441	0	0	2 189	0	0
Withholding taxes	..	0	0	0	471	1 817	633	14 404	16 527	70 909
Other income from personal income	..	0	0	29	159	2 247	2	0	13 703	0
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	24 694	34 193	86 428	197 141	71 904	71 990	47 067	49 167	82 227
1210 On profits	..	24 694	34 193	86 428	197 141	71 904	71 990	47 067	49 167	82 227
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	..	..	54 897	54 897	52 800	53 600	56 700
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	54 897	54 897	52 800	53 600	56 700
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	4 965	3 455	16 585	24 528	17 356	16 466	13 454	14 873	12 402
<b>4000 Taxes on property</b>	..	1 299	1 571	12 012	47 399	23 129	19 305	23 855	23 046	27 092
4100 Recurrent taxes on immovable property	..	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 299	1 571	12 012	47 399	23 129	19 305	23 855	23 046	27 092
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	44 876	138 932	281 274	515 385	391 993	377 294	359 352	503 020	515 418
5100 Taxes on production, sale, transfer, etc	..	44 809	138 834	280 869	513 854	389 284	372 668	355 394	497 729	510 106
5110 General taxes on goods and services	..	39 641	78 187	158 512	284 586	228 784	218 280	181 115	301 196	287 457
5111 Value added taxes	..	36 889	75 247	147 032	253 875	156 262	154 519	154 091	197 149	186 266

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Domestic VAT (gross)	..	38 962	54 294	92 054	163 875	93 529	93 963	92 786	127 369	113 727
Customs VAT (gross)	..	..	23 744	57 110	90 000	62 733	60 556	61 305	69 781	72 539
VAT refunds	..	-2 073	-2 791	-2 132	0	0	0	0	0	0
5112 Sales tax	..	0	0	1 742	2 214	1 980	2 146	2 326	2 224	2 478
ASDI (Advance payment on various taxes)	..	..	..	1 742	2 214	1 980	2 146	2 326	2 224	2 478
5113 Other	..	2 753	2 940	9 738	28 497	70 542	61 616	24 699	101 823	98 714
Special corporate tax (TSS)	..	2 753	2 940	9 738	26 248	24 907	25 107	12 307	43 888	31 076
Global flat-rate tax	..	0	0	0	2 250	850	899	483	1 639	3 586
Flat-rate corporate tax	..	0	0	0	0	36 860	31 097	9 986	47 630	50 818
Flat-rate tax on income from securities	..	0	0	0	0	7 925	4 513	1 922	8 667	13 233
5120 Taxes on specific goods and services	..	5 059	60 506	122 357	229 268	159 863	154 155	173 793	196 282	209 692
5121 Excises	..	4 966	8 313	17 603	24 337	21 356	15 214	19 437	16 937	18 270
Special tax on alcoholic beverages and tobacco	..	0	0	0	11 140	8 649	2 073	482	267	0
Excise duties	..	4 966	8 313	17 603	13 197	12 566	12 955	18 679	16 487	18 270
Excise on beverages - Customs	..	0	0	0	0	140	186	255	179	0
Excise on tobacco - Customs	..	0	0	0	0	1	0	21	5	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	44 446	85 775	166 613	104 670	106 173	118 387	144 481	150 492
Import receipts	..	..	41 022	77 852	148 444	92 640	93 544	104 042	127 376	131 890
Customs revenue off budget	..	..	3 424	7 923	18 169	12 030	12 629	14 345	17 105	18 601
5124 Taxes on exports	..	0	0	0	0	3 220	1 502	1 213	1 467	410
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	93	7 746	18 979	38 318	30 618	31 266	34 756	33 397	40 521
Air ticket tax	..	0	0	597	849	624	256	443	539	629
Electronic telecommunications tax	..	0	0	0	0	6 378	6 947	7 986	7 486	7 714
Insurance tax	..	93	687	1 526	2 703	3 639	3 567	3 327	3 064	3 752
Funds transfer tax	..	0	7 060	16 856	34 766	19 912	20 474	22 919	22 117	28 158
Tax on games of chance	..	0	0	0	0	64	21	81	192	269
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	109	141	0	0	637	232	485	251	12 957
5200 Taxes on use of goods and to perform activities	..	67	98	405	1 531	2 709	4 626	3 958	5 292	5 312
5210 Recurrent taxes	..	67	98	405	1 531	2 368	4 288	3 574	4 963	4 902
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	67	98	343	1 405	746	1 174	556	572	643
5213 Paid in respect of other goods	..	0	0	62	126	1 622	3 114	3 019	4 390	4 259
Tax on television subscriptions and re-subscriptions	..	..	..	0	0	1 495	2 966	2 886	3 261	2 880
Audiovisual licence fee	..	..	..	52	126	127	148	132	1 129	1 380
Hunting rights	..	..	..	10	0	0	0	0	0	0
5220 Non-recurrent taxes	..	0	0	0	0	341	339	383	329	410
Stamps on motor vehicles	..	..	..	..	..	341	339	383	329	410
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>2 259</b>	<b>1 340</b>	<b>1 587</b>	<b>844</b>	<b>981</b>	<b>1 107</b>	<b>1 323</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 1210: This heading includes revenues from flat-rate corporation tax and flat-rate tax on income from corporate securities for the years from 1998 to 2017 as it was not possible to distinguish them from corporation tax revenues.

Heading 2000: This heading includes contributions to the *Caisse de Retraite des Fonctionnaires* (CRF) and the *Caisse Nationale de Sécurité Sociale* (CNSS). The figures are taken from various public documents (Table of government financial operations (TOFE) 2018, *Perspective de l'économie Congolaise*, Loi de finances).

Heading 5113: This heading includes revenues from the flat-rate corporation tax and the flat-rate tax on income from corporate securities from 2018 following the OECD classification of taxes (see the *Interpretative Guide* in Annex A). Under the Republic of Congo's national classification, they are included in revenues from corporate profits.

Heading 5123: Export duties and excise duties collected at customs for the period 2002-2016 are included in heading 5123 as it was not possible to break down these revenues.

Source: Ministry of Economy and Finance, Republic of the Congo.

Table 5.7. Democratic Republic of the Congo – Details of tax revenue

Million CDF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	7 551	295 581	1 684 363	3 487 560	6 380 522	6 613 477	10 262 695	16 554 900	17 207 040
<b>1000 Taxes on income, profits and capital gains</b>	..	2 565	54 761	447 039	1 225 021	2 697 780	2 179 654	4 013 298	8 520 399	8 169 801
1100 Of individuals	..	996	24 243	208 715	515 851	834 587	993 999	1 301 948	1 451 466	1 894 532
1110 On income and profits	..	996	24 243	208 715	515 851	834 587	993 999	1 301 948	1 451 466	1 894 532
Domestic personal income tax - excluding natural resources (from 2022)	..	899	15 444	162 931	417 442	631 366	629 181	647 657	653 842	919 312
Domestic personal income tax - mining	..	..	..	..	..	..	..	..	272 366	422 720
Domestic personal income tax - hydrocarbons	..	..	..	..	..	..	..	..	3 765	4 381
Domestic personal income tax - forests	..	..	..	..	..	..	..	..	1 013	950
Income tax - Political institutions	..	..	..	1 842	16 698	27 224	44 541	76 941	102 292	80 709
Income tax - Civil servants and public officials	..	..	..	..	12 825	8 855	156 720	306 093	110 021	80 070
Income tax - Financial authorities	..	..	..	..	8 186	18 094	21 965	75 904	33 649	24 241
Personal income tax - expatriates - excluding natural resources (from 2022)	..	81	7 513	43 779	59 921	148 489	140 484	195 347	109 312	174 483
Personal income tax - expatriates - mines	..	..	..	..	..	..	..	..	162 206	184 599
Personal income tax - expatriates - hydrocarbons	..	..	..	..	..	..	..	..	541	869
Personal income tax - expatriates - forests	..	..	..	..	..	..	..	..	96	119
Income tax - Liberal professions	..	15	1 286	44	0	0	0	0	0	0
Ad valorem tax on winnings from bets (DGRAD)	..	..	..	119	779	558	1 108	5	2 363	2 080
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	1 569	30 518	237 937	709 095	1 862 769	1 185 045	2 710 199	7 067 788	6 273 232
1210 On profits	..	1 569	30 518	237 937	709 095	1 862 769	922 393	2 710 199	7 067 768	6 273 232
Corporate income tax - non-oil companies - excluding natural resources (from 2022)	..	1 061	22 942	194 758	607 004	1 603 430	695 141	2 193 793	947 834	2 511 212
Corporate income tax - non-oil companies - mining	..	..	..	..	..	..	..	..	4 181 469	2 125 644
Corporate income tax - non-oil companies - hydrocarbons	..	..	..	..	..	..	..	..	189 105	178 208
Corporate income tax - non-oil companies - forests	..	..	..	..	..	..	..	..	747	1 266
Corporate income tax - Non-residents - excluding natural resources (from 2022)	..	0	0	0	46 124	97 818	100 534	164 043	118 180	196 804
Corporate income tax - Non-residents - mining	..	..	..	..	..	..	..	..	93 791	87 958
Corporate income tax - Non-residents - forests	..	..	..	..	..	..	..	..	42	4
Tax on profits - Individual corporations	..	410	3 523	19 823	2 756	6 747	8 807	8 520	11 416	14 595
Rental income tax	..	69	1 988	0	0	0	0	0	0	0
Special tax on excess mining profits	..	0	0	0	0	23 925	0	159	867 684	608 909
Investment income tax - excluding natural resources (from 2022)	..	30	2 065	23 356	53 212	130 849	117 911	343 684	286 447	241 123
Investment income tax - mining	..	0	0	0	0	0	0	0	370 967	307 509
Investment income tax - hydrocarbons	..	0	0	0	0	0	0	0	53	0
Investment income tax - forests	..	0	0	0	0	0	0	0	34	0
1220 On capital gains of corporates	..	..	..	..	..	..	262 652	0	20	0
1300 Unallocable between 1100 and 1200	..	..	..	386	75	424	610	1 151	1 145	2 037
<b>2000 Social security contributions</b>	..	..	..	..	201 761	653 773	763 148	891 632	1 105 014	1 643 308
2100 Employees	..	..	..	..	56 493	176 369	202 733	238 202	293 664	378 264
2110 On a payroll basis	..	..	..	..	56 493	176 369	202 733	238 202	293 664	378 264
2120 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2200 Employers	..	..	..	..	145 268	452 793	527 105	619 326	765 128	983 485
2210 On a payroll basis	..	..	..	..	145 268	452 793	527 105	619 326	765 128	983 485
2220 On an income tax basis	..	..	..	..	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	..	0	0	0	0	0	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	0	24 611	33 311	34 103	46 222	281 559
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	<b>56</b>	<b>4 266</b>	<b>25 904</b>	<b>79 248</b>	<b>172 187</b>	<b>180 583</b>	<b>314 440</b>	<b>369 057</b>	<b>495 137</b>
Tax on earnings of expatriates - excluding natural resources (from 2022)	..	56	2 630	15 370	48 503	121 128	125 228	229 128	169 251	191 731
Tax on earnings of expatriates - mining	..	..	..	..	..	..	..	..	137 841	159 704
Tax on earnings of expatriates - forests	..	..	..	..	..	..	..	..	135	0
Contributions to the National Institute for Professional Preparation (INPP)	..	0	1 636	10 534	28 447	44 570	48 254	76 069	51 309	131 118
Contributions to the National Employment Office (ONEM)	..	..	..	..	2 298	6 488	7 102	9 243	10 520	12 584
<b>4000 Taxes on property</b>	..	..	..	<b>9 644</b>	<b>12 983</b>	<b>44 567</b>	<b>55 764</b>	<b>62 643</b>	<b>89 581</b>	<b>167 973</b>
4100 Recurrent taxes on immovable property	..	..	..	3 695	8 817	31 985	38 687	42 630	49 699	133 107
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	5 949	4 166	12 582	17 077	20 013	39 882	34 867
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	<b>4 931</b>	<b>199 076</b>	<b>1 102 691</b>	<b>1 889 732</b>	<b>2 689 499</b>	<b>3 354 923</b>	<b>4 847 640</b>	<b>6 279 616</b>	<b>6 545 999</b>
5100 Taxes on production, sale, transfer, etc	..	4 833	198 497	1 068 789	1 870 291	2 622 648	3 254 548	4 720 902	6 051 251	6 364 798
5110 General taxes on goods and services	..	1 390	109 602	590 594	891 546	1 417 107	2 110 167	3 168 331	3 631 298	4 096 996
5111 Value added taxes	..	0	0	0	891 404	1 417 090	2 109 867	3 168 321	3 631 298	4 096 996
VAT revenues - Domestic - excluding natural resources (from 2022)	..	..	..	..	639 995	1 055 667	1 227 594	1 802 284	1 859 181	2 324 406
VAT revenues - Domestic - mining	..	..	..	..	..	..	..	..	347 235	451 760
VAT revenues - Domestic - forests	..	..	..	..	..	..	..	..	30	90
VAT on imports	..	..	..	..	879 549	803 860	882 273	1 366 037	1 424 852	1 320 739
VAT refunds	..	..	..	..	- 628 140	- 442 438	0	0	0	0
5112 Sales tax	..	..	..	110	0	0	215	0	0	0
5113 Other	..	1 390	109 602	590 484	143	18	85	11	0	0
Turnover tax / domestic sales	..	194	20 440	110 004	143	14	0	0	0	0
Turnover tax - Delivery service	..	409	28 534	181 338	0	0	84	11	0	0
Turnover tax - Construction	..	14	3 971	5 969	0	0	0	0	0	0
Turnover tax - Mineral exports	..	0	2	0	0	0	0	0	0	0
Turnover tax - Exports excl. Minerals	..	6	0	0	0	0	0	0	0	0
Turnover tax (ICA) on imports	..	768	56 654	291 557	0	0	0	0	0	0
Other general taxes on goods and services (DGRAD)	..	0	0	1 616	0	3	1	0	0	0
5120 Taxes on specific goods and services	..	3 442	88 896	478 194	978 745	1 205 541	1 144 381	1 552 570	2 419 953	2 267 803
5121 Excises	..	1 417	26 357	146 500	323 127	357 567	389 575	537 330	656 313	550 415
Dedicated product royalties (DGRAD)	..	..	..	12 259	3 256	630	560	0	129	0
Domestic excises - Beers	..	..	..	57 301	131 359	172 880	183 894	231 777	272 746	166 269

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Domestic excises - Drinking water and lemonades	..	..	..	5 336	13 457	21 593	24 015	37 247	39 835	36 865
Domestic excises - Alcohol and alcoholic beverages	..	..	..	147	3 363	9 530	7 823	11 459	15 048	7 739
Domestic excises - Tobacco and matches	..	..	..	40 034	2 643	10 448	14 546	29 356	27 039	19 161
Domestic excises - Other products	..	..	..	848	4 339	4 245	6 185	8 749	12 611	11 007
Excises on imports - Beers	..	..	..	483	3 545	5 504	3 707	1 981	2 017	1 073
Excises on imports - Table water and limonade	..	..	..	467	4 631	1 315	2 429	1 905	2 728	2 987
Excises on imports - Alcohol and alcoholic beverages	..	..	..	1 481	5 380	5 168	3 824	7 960	10 254	11 578
Excises on imports - Tobacco and matches	..	..	..	4 739	59 422	66 304	66 184	75 895	83 206	88 848
Excises on imports - Petroleum products	..	..	..	9 257	53 350	0	10 535	0	0	0
Excises on imports - Vehicles	..	..	..	9 901	15 878	22 940	38 355	70 687	111 330	119 807
Excises on imports - Other products	..	..	..	4 246	22 504	37 011	27 517	60 314	79 371	85 083
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	1 942	56 349	270 089	560 340	670 378	549 396	763 240	1 441 556	1 462 277
5124 Taxes on exports	..	83	6 190	7 725	5 446	7 984	10 216	13 416	28 756	8 390
Mineral export fee	..	82	5 623	3 850	3 238	2 713	1 933	3 580	17 197	2 185
Agricultural product export fee	..	1	567	3 046	2 208	5 271	8 283	9 837	11 559	6 205
Other products export fee	..	0	0	829	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	53 881	89 832	169 611	195 195	238 583	293 328	246 721
Telecommunications taxes	..	0	0	49 338	86 315	168 852	194 138	237 314	292 477	246 134
Tourism, culture and advertising taxes (DGRAD)	..	0	0	4 543	3 518	759	1 056	1 269	851	587
5127 Other taxes on internat. trade and transactions	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	..	0	0	0	0	0	0	1	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	98	579	33 903	19 441	66 852	100 375	126 738	228 364	181 201
5210 Recurrent taxes	..	0	0	822	619	887	6 620	1 066	4 409	3 501
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	822	619	887	6 620	1 066	4 409	3 501
5220 Non-recurrent taxes	..	98	579	33 081	18 821	65 964	93 755	125 672	223 956	177 699
Truck registration (plates)	..	98	579	2 681	1 366	3 476	3 032	3 932	4 176	4 057
Export and import authorisation	..	0	0	3 212	3 571	9 146	14 804	21 079	4 936	3 762
Implementation tax for dangerous, unhealthy and incommensurable establishments	..	0	0	1 225	2 939	32 995	49 963	63 513	145 014	93 773
Other authorisations	..	0	0	25 963	10 945	20 347	25 956	37 149	69 830	76 107
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>0</b>	<b>37 477</b>	<b>99 085</b>	<b>78 815</b>	<b>122 716</b>	<b>79 405</b>	<b>133 043</b>	<b>191 233</b>	<b>184 822</b>
Petrol revenues	..	..	37 477	98 431	78 417	121 703	77 670	131 834	189 105	178 208
Proportional fees on LLC (Direction générale des recettes administratives, judiciaires, domaniales et de participation, DGRAD)	..	..	0	654	398	1 013	1 734	1 209	2 128	6 614
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Data between 2000 and 2003 should be interpreted with caution as they are significantly affected by high inflation rates.

Data are broken down between revenues from natural resources and revenues excluding natural resources from 2022. Revenues labelled "excluding natural resources (from 2022)" include revenues from natural resources for years prior to 2022, as the breakdown is not available.

Headings 1110, 5113, 5121, 5220, 6000: For 2008 and subsequent years, these headings contain revenues from the Direction Générale des Recettes Administratives, Judiciaires, Domaniales et de Participation (DGRAD) and are indicated as such.

Headings 1300, 4100, 4400, 5112, 5126, 5128: For 2008 and subsequent years, these headings contain revenues exclusively from DGRAD.

Heading 2400: This heading includes contributions to the National Social Security Fund for civil servants.

Source: Ministry of Finance, Democratic Republic of the Congo.

Table 5.8. Côte d'Ivoire – Details of tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	<b>924 472</b>	<b>1 169 607</b>	<b>1 407 277</b>	<b>2 035 468</b>	<b>3 414 418</b>	<b>4 527 842</b>	<b>4 734 486</b>	<b>5 542 132</b>	<b>5 772 577</b>	<b>6 778 269</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>138 299</b>	<b>192 282</b>	<b>192 895</b>	<b>260 799</b>	<b>408 880</b>	<b>557 445</b>	<b>580 534</b>	<b>730 313</b>	<b>868 901</b>	<b>1 082 035</b>
1100 Of individuals	3 397	5 108	6 184	6 970	10 054	13 089	14 508	19 601	23 455	28 443
1110 On income and profits	3 397	5 093	6 164	6 937	10 011	13 023	14 435	19 499	23 367	28 345
General income tax	0	0	323	1 420	817	57	12	2	2	2
Industrial and commercial profit tax, excluding gas and oil (individuals)	3 397	5 045	5 770	5 431	9 008	12 760	14 141	19 208	22 998	27 832
Transferable securities tax (persons)	0	48	71	86	186	206	282	289	367	510
1120 On capital gains	0	16	20	33	42	67	73	102	88	99
Capital gains tax (individuals)	..	16	20	33	42	67	73	102	88	99
1200 Corporate	86 005	148 900	176 272	240 768	375 893	517 653	541 288	691 426	827 184	1 029 966
1210 On profits	86 005	143 602	169 683	229 732	361 782	495 535	517 177	657 565	797 996	997 198
Industrial and commercial profit tax on gas and oil	0	0	0	63 649	71 985	104 181	65 361	75 334	93 848	123 007
Industrial and commercial profit tax, excluding gas and oil (corporations)	86 005	127 710	146 074	137 500	228 043	323 022	357 997	486 277	582 215	704 599
Transferable securities tax (corporations)	0	15 892	23 609	28 583	61 753	68 332	93 819	95 954	121 933	169 592
1220 On capital gains of corporates	0	5 297	6 589	11 036	14 111	22 118	24 112	33 861	29 188	32 768
Capital gains tax (corporations)	..	5 297	6 589	11 036	14 111	22 118	24 112	33 861	29 188	32 768
1300 Unallocable between 1100 and 1200	48 897	38 274	10 439	13 061	22 934	26 703	24 738	19 286	18 261	23 626
Tax payment on income from the informal sector	45 763	33 983	5 882	7 624	14 637	16 023	16 124	16 588	17 382	22 835
Synthetic tax	3 134	4 291	4 557	5 437	8 296	10 680	8 614	2 697	879	791
<b>2000 Social security contributions</b>	<b>52 200</b>	<b>102 700</b>	<b>116 818</b>	<b>162 754</b>	<b>383 540</b>	<b>509 592</b>	<b>549 890</b>	<b>617 150</b>	<b>645 516</b>	<b>715 053</b>
2100 Employees	..	..	..	64 364	151 728	201 522	218 051	247 493	259 078	288 883
Caisse nationale de prévoyance sociale (CNPS)	..	..	..	39 044	92 206	122 230	134 183	161 271	169 489	194 908
Caisse générale de retraite des agents de l'État (CGRAE)	..	..	..	25 320	59 522	79 292	83 868	86 222	89 589	93 975
2110 On a payroll basis	..	..	..	0	0	0	0	0	0	0
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	98 390	231 812	308 070	331 839	369 657	386 438	426 170
Caisse nationale de prévoyance sociale (CNPS)	..	..	..	47 721	112 697	149 392	164 002	197 109	207 153	238 220
Caisse générale de retraite des agents de l'État (CGRAE)	..	..	..	50 669	119 115	158 678	167 837	172 548	179 285	187 950
2210 On a payroll basis	..	..	..	0	0	0	0	0	0	0
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	52 200	102 700	116 818	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>84 393</b>	<b>138 023</b>	<b>148 912</b>	<b>207 243</b>	<b>372 524</b>	<b>527 045</b>	<b>549 630</b>	<b>591 639</b>	<b>661 642</b>	<b>748 010</b>
Professional training fund	0	6 990	7 473	9 776	11 805	23 966	25 144	26 755	29 773	34 583
Income and salary tax, balance of wages and salaries tax	84 393	131 033	141 439	197 467	360 719	503 079	524 487	564 884	631 868	713 427
<b>4000 Taxes on property</b>	<b>15 825</b>	<b>32 732</b>	<b>43 879</b>	<b>49 706</b>	<b>89 040</b>	<b>139 654</b>	<b>135 324</b>	<b>172 208</b>	<b>190 254</b>	<b>220 496</b>
4100 Recurrent taxes on immovable property	15 825	24 664	34 032	38 009	72 299	113 362	106 889	132 394	146 262	171 394
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	8 068	9 847	11 697	16 741	26 292	28 435	39 814	43 992	49 101
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>633 755</b>	<b>699 518</b>	<b>899 720</b>	<b>1 344 201</b>	<b>2 139 379</b>	<b>2 760 029</b>	<b>2 885 098</b>	<b>3 388 228</b>	<b>3 364 440</b>	<b>3 969 257</b>
5100 Taxes on production, sale, transfer, etc	625 607	674 206	870 745	1 294 835	2 057 991	2 650 639	2 776 423	3 267 425	3 232 563	3 820 832
5110 General taxes on goods and services	206 914	255 297	288 886	490 521	692 417	982 115	993 540	1 265 875	1 397 309	1 669 777
5111 Value added taxes	206 914	255 297	267 107	473 712	680 081	963 541	960 051	1 213 233	1 313 225	1 542 242
VAT receipts (gross) - DGI	67 614	106 797	112 304	194 241	327 995	516 161	505 522	615 258	660 571	844 495
VAT credit refunds (DGI)	0	0	- 8 100	- 15 480	- 41 825	- 49 349	- 44 080	- 58 900	- 53 500	- 68 845
VAT revenue (gross) DGD	139 300	148 500	172 802	313 870	445 028	547 827	544 935	720 476	767 355	839 901
VAT credit refunds (DGD)	0	0	- 9 899	- 18 919	- 51 118	- 51 099	- 46 326	- 63 600	- 61 200	- 73 309
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	21 779	16 809	12 336	18 575	33 488	52 641	84 084	127 535
Ad valorem tax (national tax)	..	..	0	0	12 185	18 565	33 483	35 229	54 018	93 768
Contribution pour la reconstruction nationale	..	..	21 779	1 567	71	10	6	9	3	0
Solidarity tax for post - crisis measures	..	..	0	15 243	80	0	0	0	0	0
Entrepreneur State Tax (TEE)	..	..	0	0	0	0	0	10 437	17 157	18 613
Micro - Enterprise Tax	..	..	0	0	0	0	0	6 966	12 907	15 155
5120 Taxes on specific goods and services	418 693	418 909	581 859	804 314	1 365 574	1 668 523	1 782 884	2 001 550	1 835 253	2 151 055
5121 Excises	71 495	74 908	59 977	128 698	243 151	376 839	558 188	517 655	266 792	452 124
Tax for aids funding	0	0	0	740	821	1 299	1 568	1 824	1 947	2 146
Tax on rubber	0	0	0	0	78	66	12	241	0	0
Tax on tobacco for sports development	0	0	0	1 708	2 029	3 246	3 924	4 559	4 867	5 366
Tax on plastic bags and plastic material	0	0	0	0	113	122	249	173	415	360
Tax on drinks	1 402	3 642	2 986	5 050	18 213	25 343	26 133	38 480	39 565	45 028
Tax on fuel	267	290	122	81	105	310	101	7	8	4
Tax on tobacco	10 626	15 518	10 933	12 040	14 771	23 971	31 056	35 656	39 348	44 462
Various taxes specific to the DGD	59 200	50 300	38 391	96 560	183 719	281 613	456 135	389 525	135 792	305 754
Various excise taxes specific to the DGD	0	5 158	7 545	12 520	23 302	40 803	38 893	45 055	42 345	46 426
Special tax for forest preservation and development (TSPDF)	0	0	0	0	0	66	118	700	672	674
Tax on perfumery and cosmetic products	0	0	0	0	0	0	0	1 435	1 832	1 903
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	152 200	126 512	167 701	288 039	486 862	607 626	574 910	751 556	824 079	852 927
5124 Taxes on exports	177 400	185 114	320 201	331 261	473 333	477 488	439 701	489 882	484 001	560 607
Registration fees for coffee and cocoa (DGI)	0	21 114	58 039	103 669	86 244	39 240	37 686	74 810	78 205	99 357
Tax on cocoa and coffee (DGD)	162 700	156 700	253 148	221 180	377 418	394 161	359 206	366 966	345 557	389 919
Tax on wood and other products (DGD)	14 700	7 300	9 014	6 412	9 671	2 236	2 229	2 437	18 487	22 318
Export duties on cotton, cashew, kola nut and shea (DGI)	0	0	0	0	0	15 066	14 748	18 381	17 050	15 799
Tax on cashews (DGD)	0	0	0	0	0	26 785	25 832	27 288	24 702	33 215
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	17 598	32 375	33 980	56 315	162 229	206 570	210 085	242 457	260 381	285 396



	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Social contribution on airline tickets	0	0	0	216	3 088	0	0	0	0	0
Tax on airline transport	0	0	0	799	2 569	2 014	1 037	1 681	2 148	2 670
Cultural promotion tax	0	0	0	1 598	1 884	2 169	2 245	2 431	2 329	2 525
Tax for the development of it in rural areas	0	0	0	11 486	16 977	20 830	22 263	22 870	26 044	25 420
Tax on telecommunications	0	0	0	0	50 618	52 160	55 815	60 918	60 813	62 859
Urban transportation tax	0	0	0	1 019	3	0	0	0	0	0
Debit on casino games	359	168	339	378	163	2 324	1 002	2 460	3 175	3 872
Stampage tax	1 240	2 434	1 810	1 125	1 299	1 309	1 232	1 541	1 647	1 426
Tax on advertising	0	137	93	300	437	940	649	1 294	1 285	1 096
Tourism development tax	560	0	0	0	1 298	1 908	1 053	1 569	2 047	2 693
Telephone communications tax	0	0	0	0	20 425	20 091	21 676	28 698	27 572	28 293
Insurance tax	0	6 942	8 666	7 739	14 435	20 445	21 134	23 416	26 985	30 512
Tax on bank loans	1 464	2 002	2 030	3 627	0	0	0	0	0	0
Tax on bank operations	13 975	20 692	21 042	28 028	49 023	70 418	76 919	87 867	97 750	114 638
Health and Environmental Protection Tax	0	0	0	0	11	2	1	3	0	3
Tax for household waste collection	0	0	0	0	0	11 307	4 819	7 254	7 909	8 533
Port and airport tax	0	0	0	0	0	655	239	453	596	759
Video-on-demand tax	0	0	0	0	0	0	0	2	82	100
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	8 148	25 312	28 975	49 366	81 388	109 390	108 675	120 804	131 877	148 425
5210 Recurrent taxes	8 148	25 312	28 975	49 366	81 388	109 390	108 675	120 804	131 877	148 425
5211 Paid by households: motor vehicles	0	4 176	5 942	9 171	14 926	17 592	18 206	21 331	22 097	25 205
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	8 148	21 136	23 033	40 195	66 462	91 798	90 468	99 473	109 780	123 220
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>4 352</b>	<b>5 053</b>	<b>10 765</b>	<b>21 055</b>	<b>34 077</b>	<b>34 009</b>	<b>42 594</b>	<b>41 825</b>	<b>43 418</b>
6100 Paid solely by business	..	0	0	3 732	6 979	10 657	11 164	14 229	9 178	8 043
Housing support tax	..	..	..	45	0	0	0	0	0	0
Interprofessional funds	..	..	..	3 687	6 979	10 657	11 164	14 229	9 178	8 043
6200 Other	..	4 352	5 053	7 033	14 076	23 420	22 846	28 365	32 648	35 375

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 5113 includes the ad-valorem tax, which is a property tax. Revenues collected other than from the ad-valorem tax are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annex A). Under Côte d'Ivoire's national classification, they are included in tax revenues. Heading 5113 includes the "National Reconstruction Levy" (CRN : *Contribution à la reconstruction nationale*), which was introduced in 2004 for five years and expired in 2009. It has been replaced by the Solidarity tax for post-crisis measures (*Taxe de solidarité pour la sortie de crise.*), based on the operating costs of companies with an annual turnover of 1 billion CFA francs or more for the year ended 31 December 2009. This heading also includes the "State Entrepreneurs' Tax" (*TEE: Taxe d'État de l'Entrepreneur*) and the Micro-Business Tax (*Taxe des Micro-Entreprises*), both of which were introduced in 2021.

"Export duties on cotton, cashew, kola and shea (DGI)" under Heading 5124 is mostly collected on cashews.

Heading 6100 includes the "Housing Support Fund" (*FSH: Fonds de soutien à l'habitat*), which is financed by allocated tax revenues (employer payroll contribution, taxes on specified services and the fuel tax). It is not possible to distinguish between these different revenues, hence their classification under heading 6100. This tax was abolished in 2010.

Revenues from the audiovisual tax and the "Ivoirian radio and television" (*RTI: Radiodiffusion télévision ivoirienne*) royalties are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annex A) and have been included under the heading "Sales of goods and services". Under Côte d'Ivoire's national classification, they are included in tax revenues.

Source: Ministry of Economy and Finance, Côte d'Ivoire.

Table 5.9. Egypt – Details of tax revenue

Million EGP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	88 969	196 967	358 658	850 042	835 064	939 710	1 112 732	1 377 715
<b>1000 Taxes on income, profits and capital gains</b>	..	..	35 551	85 867	157 041	332 239	366 875	398 224	479 806	627 578
1100 Of individuals	..	..	9 315	16 403	38 215	87 306	98 032	123 711	151 918	194 119
1110 On income and profits	..	..	9 310	16 319	37 936	86 382	96 978	122 513	149 973	191 274
Tax on salaries	..	..	3 997	9 623	23 803	56 938	64 022	75 562	89 163	113 121
Taxes on industrial and commercial profits	..	..	3 715	4 570	10 589	24 657	28 672	39 997	52 396	66 202
Stamp duty on salaries	..	..	1 180	1 778	2 998	2 243	1 486	2 511	2 762	3 420
Tax on professionals income	..	..	150	314	544	2 506	2 798	4 170	5 629	8 502
Other taxes on activity other than employment	..	..	268	35	2	37	0	273	23	30
1120 On capital gains	..	..	5	84	279	924	1 054	1 198	1 945	2 845
1200 Corporate	..	..	22 257	66 022	108 285	209 702	237 846	254 696	309 556	429 945
1210 On profits	..	..	22 257	66 022	108 285	209 702	237 846	254 696	309 556	429 945
Egyptian General Petroleum Corporation (EGPC) and foreign partner	..	..	4 030	32 181	36 000	42 532	26 337	39 817	30 552	50 538
Suez Canal Authority (SCA)	..	..	7 343	9 443	13 400	34 480	42 913	32 450	38 952	97 013
Central Bank of Egypt (CBE)	..	..	212	0	3 691	0	0	0	0	0
Other companies	..	..	10 672	18 591	38 512	85 763	119 625	125 268	164 971	174 616
Interest income from T-Bills and Bonds	..	..	0	5 808	16 682	46 928	48 972	57 161	75 081	107 778
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	3 979	3 442	10 542	35 231	30 996	19 817	18 331	3 513
Tax on movable capital revenues from CBE and other entities	..	..	3 979	3 309	10 235	34 538	30 579	19 300	17 621	2 193
Delayed tax income	..	..	0	134	306	693	417	517	710	1 320
<b>2000 Social security contributions</b>	..	..	16 252	31 570	60 404	134 425	113 756	128 422	149 697	160 621
2100 Employees	..	..	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	16 252	31 570	60 404	134 425	113 756	128 422	149 697	160 621
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	0	0	0	0	0	1	1	1
<b>4000 Taxes on property</b>	..	..	640	1 128	2 224	6 281	4 836	6 957	6 511	8 293
4100 Recurrent taxes on immovable property	..	..	327	518	637	4 871	3 393	5 159	4 599	6 121

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	312	610	1 588	1 410	1 443	1 798	1 912	2 172
Property transferring fees	..	..	312	607	948	1 407	1 443	1 770	1 887	2 167
Stamps taxes	..	..	0	3	640	3	0	28	26	4
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	..	36 527	78 401	138 988	377 097	349 598	406 106	476 717	581 223
5100 Taxes on production, sale, transfer, etc	..	..	35 697	76 232	135 761	370 724	343 359	396 906	467 313	571 153
5110 General taxes on goods and services	..	..	18 725	39 864	65 523	197 679	193 730	233 704	254 777	336 834
5111 Value added taxes	..	..	18 725	39 864	65 523	197 679	193 730	233 704	254 777	336 834
Local commodities	..	..	5 257	11 735	18 415	50 351	53 017	67 544	74 408	106 681
Imported goods	..	..	8 548	18 977	35 010	105 000	95 249	112 849	122 652	158 969
Hotel and restaurant services for tourists	..	..	1 126	2 172	2 334	7 127	5 478	2 792	5 662	10 465
Operating services for others	..	..	1 555	2 936	4 844	24 048	28 190	36 706	36 644	39 686
International and local communication services	..	..	1 911	3 700	4 393	8 915	10 393	11 338	13 087	16 011
Other services	..	..	328	345	527	2 238	1 403	2 475	2 324	5 022
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	16 971	36 369	70 238	173 045	149 629	163 203	212 536	234 319
5121 Excises	..	..	6 539	17 170	41 207	114 977	100 726	108 361	142 945	142 568
Tobacco and cigarettes	..	..	3 987	6 997	26 463	56 389	61 141	73 390	74 944	81 781
Petroleum products	..	..	818	7 563	12 004	41 484	27 599	23 345	57 223	36 941
Alcohol	..	..	95	198	181	315	250	59	2	8
Beer	..	..	170	241	499	1 113	1 602	1 254	1 903	2 659
Fizz water	..	..	510	0	0	2 128	2 836	2 976	3 878	5 202
Stamp taxes on specific goods	..	..	536	1 603	1 198	3 687	443	2 354	140	779
Other excises	..	..	422	567	864	9 861	6 857	4 984	4 855	15 198
5122 Profits of fiscal monopolies	..	..	80	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	7 664	13 733	21 460	40 995	31 644	35 530	42 179	57 592
Valued customs taxes	..	..	7 285	13 242	20 955	40 344	31 106	35 039	41 979	57 349
Customs taxes on imported cigarettes and tobacco	..	..	379	491	506	651	538	491	201	243
5124 Taxes on exports	..	..	1	819	180	427	190	116	0	0
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	1 952	2 729	3 699	5 261	6 948	1 931	2 528	2 403

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Stamp taxes on specific services	..	..	1 114	1 950	2 700	3 517	5 517	1 157	868	927
Other taxes on specific services	..	..	838	779	999	1 744	1 431	774	1 661	1 476
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	736	1 919	3 690	11 386	10 121	17 265	24 884	31 756
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	830	2 169	3 227	6 373	6 239	9 200	9 404	10 070
5210 Recurrent taxes	..	..	830	2 169	3 227	6 373	6 239	9 200	9 404	10 070
5211 Paid by households: motor vehicles	..	..	394	1 837	2 841	5 702	5 789	8 314	8 654	9 090
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	436	332	386	672	450	886	750	980
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Memo items:	..	..	..	..	..	..	..	..	..	..
VAT revenues (net)	..	..	18 725	39 864	65 523	197 679	193 730	233 704	254 777	336 834
VAT revenues (gross)	..	..	19 544	40 487	66 235	198 876	194 570	235 017	257 218	339 224
VAT refunds	..	..	- 819	- 623	- 712	- 1 197	- 840	- 1 314	- 2 441	- 2 389

.. Not available

Note: Fiscal year ends on 30 June. For example, the data for 2023 represent July 2022 to June 2023.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available. These data are thought to be insignificant.

Heading 2000: Egypt does not include social security contributions in its tax revenue data as the Egyptian authorities do not consider them as taxes.

Royalties on the Suez Canal as well as other royalties and administrative fees are reported as taxes in Egypt. These revenues are considered as non-tax revenues according to the OECD classification, described in the *Interpretative Guide* in Annex A.

Source: Ministry of Finance.

Table 5.10. Equatorial Guinea – Details of tax revenue

Million XAF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	356 040	612 377	935 907	651 421	490 389	404 055	597 171	860 599
<b>1000 Taxes on income, profits and capital gains</b>	..	..	324 934	545 376	772 421	497 079	351 160	279 837	447 462	720 231
1100 Of individuals	..	..	18 417	59 938	85 021	60 285	53 978	49 754	58 617	62 741
1110 On income and profits	..	..	18 417	59 938	85 021	60 285	53 978	49 754	58 617	62 741
Petroleum tax on physical persons	..	..	25 926	44 339	64 217	41 720	39 403	33 848	38 868	39 462
Personal income tax	..	..	7 390	15 325	20 421	18 245	14 299	15 459	19 203	22 727
Taxes on urban farms	..	..	101	129	379	297	272	435	528	533
Taxes on rural farms	..	..	- 15 000	145	4	22	5	12	18	19
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	306 517	485 438	687 400	436 794	297 182	230 083	388 845	657 490
1210 On profits	..	..	306 517	485 438	687 400	436 794	297 182	230 083	388 845	657 490
Oil companies - Contractors	..	..	32 454	406 163	546 181	331 801	216 081	145 418	301 718	502 788
Oil companies - Subcontractors	..	..	218 977	29 619	51 317	52 261	52 375	54 420	65 249	72 101
Non-oil companies - Taxes on companies	..	..	18 251	38 659	86 658	51 395	26 796	28 172	21 045	23 475
Oil companies - Year end (PNT)	..	..	34 763	9 765	573	172	1 777	1 394	190	58 508
OCIPEF Tax on wood exporters	..	..	2 072	1 233	2 671	1 166	153	678	643	617
1220 On capital gains of corporates	..	..	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	0	0	58 868	48 881	49 925	44 870	48 415	43 221
2100 Employees	..	..	..	..	7 935	7 612	7 806	7 195	7 629	7 204
2110 On a payroll basis	..	..	..	..	0	0	0	0	0	0
2120 On an income tax basis	..	..	..	..	7 935	7 612	7 806	7 195	7 629	7 204
2200 Employers	..	..	..	..	41 793	36 370	37 294	34 345	36 450	33 389
2210 On a payroll basis	..	..	..	..	0	0	0	0	0	0
2220 On an income tax basis	..	..	..	..	41 793	36 370	37 294	34 345	36 450	33 389
2300 Self-employed or non-employed	..	..	..	..	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	9 140	4 900	4 826	3 330	4 336	2 629
2410 On a payroll basis	..	..	..	..	0	0	0	0	0	0
2420 On an income tax basis	..	..	..	..	9 140	4 900	4 826	3 330	4 336	2 629
<b>3000 Taxes on payroll and workforce</b>	..	..	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	27	160	211	227	139	97	178	167
4100 Recurrent taxes on immovable property	..	..	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	27	160	211	227	139	97	178	167
4500 Other non-recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	30 243	57 852	96 353	98 695	80 589	74 106	99 622	96 186
5100 Taxes on production, sale, transfer, etc	..	..	30 243	57 852	96 353	98 695	80 589	74 106	99 622	96 186

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5110 General taxes on goods and services	..	..	22 122	45 607	58 761	57 859	49 509	41 943	48 691	56 665
5111 Value added taxes	..	..	22 122	45 607	58 761	57 859	49 509	41 943	48 691	56 665
VAT on domestic activities	..	..	0	0	0	0	43 181	34 389	40 079	47 934
VAT on imports	..	..	0	0	0	0	4 200	5 792	5 619	5 991
VAT revenues on petroleum products	..	..	7 132	15 066	6 799	2 160	2 129	1 762	2 993	2 741
VAT revenues on other products and services	..	..	14 990	30 541	51 962	55 699	0	0	0	0
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	8 121	12 245	37 592	40 836	31 079	32 163	50 931	39 521
5121 Excises	..	..	0	0	19 961	20 904	19 155	19 003	27 478	17 264
Taxes on petroleum products	..	..	..	..	19 961	17 604	17 504	17 425	25 733	15 152
Tax on alcoholic beverages and other drinks	..	..	..	..	0	3 300	1 515	899	989	1 326
Other excise taxes	..	..	..	..	0	0	136	679	756	786
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	3 974	9 667	13 434	15 438	9 952	9 874	20 294	20 067
Imports of petroleum products	..	..	618	1 446	2 009	1 297	1 245	1 308	12 580	11 977
Imports of other products	..	..	3 356	8 221	11 425	14 141	8 707	8 566	7 714	8 090
5124 Taxes on exports	..	..	4 147	2 578	4 197	4 494	1 972	3 286	3 159	2 190
Wood exports	..	..	3 916	2 517	4 088	4 294	1 906	3 205	2 915	1 977
Exports of other products	..	..	91	21	91	193	64	71	65	70
Re-exports	..	..	140	40	18	6	2	10	179	143
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	<b>836</b>	<b>8 989</b>	<b>8 054</b>	<b>6 538</b>	<b>8 575</b>	<b>5 145</b>	<b>1 495</b>	<b>793</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Heading 2000: Social security contributions to the Instituto Nacional de Seguridad Social de Guinea Ecuatorial (INSESO) are reported under this heading for the years 2013-22. 2023 figures for social security contributions are projections based on a linear trend over the years 2013-22.

Source: Ministry of Finance, Economy and Planning; *Instituto Nacional de Seguridad Social de Guinea Ecuatorial* (INSESO).

Table 5.11. Eswatini – Details of tax revenue

Million SZL

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	<b>745</b>	<b>1 327</b>	<b>2 406</b>	<b>4 588</b>	<b>7 921</b>	<b>11 893</b>	<b>11 916</b>	<b>12 784</b>	<b>14 304</b>	<b>15 647</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>392</b>	<b>677</b>	<b>1 289</b>	<b>2 373</b>	<b>3 854</b>	<b>5 732</b>	<b>5 624</b>	<b>6 207</b>	<b>6 604</b>	<b>7 406</b>
1100 Of individuals	165	428	804	1 449	2 278	3 513	3 586	3 820	4 254	4 814
1110 On income and profits	165	428	804	1 449	2 278	3 513	3 586	3 820	4 254	4 814
Pay-as-you-earn (PAYE) tax	162	421	733	1 321	2 176	3 407	3 466	3 700	4 135	4 679
Provisional income tax (farmers, directors, individuals)	0	2	16	75	24	38	40	42	39	48
Taxes on interest, dividends and trust income	0	0	8	35	1	0	0	0	0	0
Personal income tax on non-residents	0	0	0	3	1	0	0	0	0	0
Tax on benefits	0	0	5	11	15	18	19	19	19	20
Withholding tax on resident suppliers of goods and services	0	0	40	0	0	0	0	0	0	0
Personal income tax on the self employed	2	4	0	1	59	47	56	53	58	61
Lottery levy	0	1	1	2	2	3	5	5	3	6
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	202	236	461	905	1 507	2 218	2 036	2 385	2 348	2 591
1210 On profits	202	236	461	905	1 507	2 218	2 036	2 385	2 348	2 591
Corporate income tax on resident companies	201	233	394	739	1 358	1 734	1 462	1 857	1 603	1 881
Taxes on royalties	0	0	54	144	42	0	0	0	0	0
Corporate income tax on non-resident companies	0	3	13	22	107	483	574	528	745	711
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	26	14	23	20	68	1	2	2	2	1
Income taxes on non-residents	23	11	20	15	67	0	0	0	0	0
Other taxes on income	2	3	3	4	2	1	2	2	2	1
<b>2000 Social security contributions</b>	<b>115</b>	<b>154</b>	<b>287</b>	<b>626</b>	<b>1 028</b>	<b>1 542</b>	<b>1 589</b>	<b>1 695</b>	<b>1 714</b>	<b>1 849</b>
2100 Employees	29	38	72	157	309	475	495	511	541	590
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	87	115	215	469	719	1 067	1 094	1 184	1 173	1 259
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>15</b>	<b>34</b>	<b>55</b>	<b>92</b>	<b>148</b>	<b>306</b>	<b>174</b>	<b>234</b>	<b>403</b>	<b>448</b>
4100 Recurrent taxes on immovable property	8	24	30	54	78	236	118	139	303	379
Local property taxes	8	24	30	54	78	236	118	139	303	379
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	15	0	0	0	0	0
4310 Estate and inheritance taxes	0	0	0	0	15	0	0	0	0	0
Tax on trust beneficiaries	..	..	0	0	15	0	0	0	0	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4320 Gift taxes	..	..	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	7	10	25	39	56	70	56	95	99	69
Transfer duties	3	5	13	26	30	37	30	45	39	40
Stamp duties	4	5	12	12	25	34	27	50	60	29
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>223</b>	<b>462</b>	<b>776</b>	<b>1 496</b>	<b>2 892</b>	<b>4 313</b>	<b>4 529</b>	<b>4 648</b>	<b>5 583</b>	<b>5 943</b>
5100 Taxes on production, sale, transfer, etc	214	449	758	1 442	2 823	4 205	4 429	4 524	5 438	5 778
5110 General taxes on goods and services	173	372	661	1 255	2 109	2 972	3 123	3 134	4 074	4 368
5111 Value added taxes	0	0	0	0	2 107	2 965	3 119	3 134	4 073	4 366
VAT revenues (gross)	..	..	..	..	3 048	4 349	4 595	4 823	5 675	6 725
VAT refunds	..	..	..	..	- 941	- 1 384	- 1 475	- 1 689	- 1 601	- 2 359
5112 Sales tax	173	372	661	1 255	2	7	4	0	1	2
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	41	78	97	186	714	1 232	1 306	1 390	1 364	1 410
5121 Excises	40	75	73	148	667	1 218	1 291	1 334	1 305	1 352
Fuel taxes	40	75	73	148	667	1 202	1 261	1 290	1 259	1 310
Levy on alcohol and tobacco	0	0	0	0	0	16	29	44	46	43
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	0	0	0	0	9	12	9	7	10
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Cattle export tax	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	2	23	39	47	6	3	47	52	47
Tax on management fees	0	0	17	37	42	0	0	2	0	0
Taxes on lotteries, gaming and betting	1	2	7	2	5	6	3	46	52	47
Other taxes on services and hospitality	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	8	12	18	54	68	108	100	124	145	166
5210 Recurrent taxes	4	8	13	30	38	51	51	67	68	71
5211 Paid by households: motor vehicles	2	4	1	11	16	22	25	35	35	36
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	2	3	11	19	22	29	26	32	33	35
Trading licences	1	1	8	11	14	19	20	21	22	23
Company licences	1	1	2	7	7	9	5	9	10	11
Special activities licences (gaming, casino, labor agents, cattle slaughter)	0	1	1	1	1	1	1	2	1	1
5220 Non-recurrent taxes	4	5	5	25	31	57	49	57	77	95
Road tolls	4	4	4	24	30	56	48	56	77	94
Firearm registration fees	0	0	1	1	1	1	1	1	1	1
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st April. For example, the data for 2023 represent April 2023 to March 2024.

The data are on a cash basis.



Revenue from PAYE Penalties, tax interests and penalties on taxes are considered as non-tax revenue under the OECD classification, as set out in the *Interpretative Guide* in Annex A. The national classification of Eswatini classifies it as tax revenues.

Heading 5211: This heading includes revenues from motor vehicle licences, the change of ownership fees and the registration of new motor vehicles. These revenues are considered as tax revenue under the OECD classification as set out in the *Interpretative Guide* in Annex A. The national classification of Eswatini classifies these revenues as non-tax revenues.

Heading 5213: This heading includes revenue from business and sundry licences. These revenues are considered as tax revenues according to the OECD classification, described in the interpretative guide in Annex A. The national classification of Eswatini classifies these revenues as non-tax revenues.

Heading 5220: This heading includes revenue from the registrations of specific goods (e.g. firearms). These revenues are considered as tax revenue under the OECD classification, as set out in the *Interpretative Guide* in Annex A. The national classification of Eswatini classifies these revenues as non-tax revenues.

Source: Eswatini Revenue Service; Local Government; Eswatini National Provident Fund and Public Service Pension Fund; Ministry of Economic Planning and Development; Central Government.

Table 5.12. Gabon – Details of tax revenue

Million XAF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	903 847	1 302 204	1 191 698	1 131 616	1 157 115	1 503 272	2 025 892
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	282 644	513 891	561 846	508 963	398 915	702 269	1 009 055
1100 Of individuals	..	..	..	66 984	138 542	109 639	110 446	111 585	135 765	140 034
1110 On income and profits	..	..	..	66 984	138 542	109 639	110 446	111 585	135 765	140 034
Personal income tax (IRPP)	..	..	..	5 514	16 807	21 382	18 909	22 423	30 627	24 372
Personal income tax - employer's levy	..	..	..	45 315	91 116	65 722	69 834	67 378	79 099	88 135
Flat-rate tax and additional wage tax	..	..	..	16 155	30 619	22 534	21 703	21 784	26 039	27 527
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	180 820	343 535	436 010	384 452	270 815	548 723	841 423
1210 On profits	..	..	..	180 820	343 535	436 010	384 452	270 815	548 723	841 423
Corporate income tax excluding mining and oil	..	..	..	154 072	241 835	182 567	119 542	137 882	167 740	156 347
Corporate income tax - mining	..	..	..	144	14 319	102 003	11 304	48 759	48 600	84 186
Corporate income tax - oil	..	..	..	11 787	44 326	122 898	224 470	56 045	298 001	557 384
Corporate income tax - withholding tax	..	..	..	14 816	43 055	28 542	29 136	28 129	34 382	43 507
1220 On capital gains of corporates	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	34 840	31 814	16 198	14 065	16 514	17 780	27 597
Income from movable capital	..	..	..	31 658	22 408	13 814	11 294	13 064	14 421	24 156
Special property tax on rental income	..	..	..	3 182	9 407	2 384	2 770	3 450	3 360	3 441
<b>2000 Social security contributions</b>	..	..	..	103 354	87 655	148 925	146 152	152 901	160 131	172 627
2100 Employees	..	..	..	0	0	20 462	19 775	21 797	22 225	23 815
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	0	0	9 982	9 646	10 633	10 841	11 617
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	103 354	87 655	118 480	116 731	120 471	127 065	137 195
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	5 830	9 847	10 172	9 496	9 999	10 982	11 773
National housing fund	..	..	..	5 613	9 847	7 913	7 435	7 855	8 525	9 163
Vocational training contribution	..	..	..	217	0	2 258	2 061	2 144	2 457	2 610
<b>4000 Taxes on property</b>	..	..	..	3 202	19 163	13 461	19 376	17 480	23 701	22 607
4100 Recurrent taxes on immovable property	..	..	..	2 765	10 610	8 812	13 651	12 170	17 935	16 032
Land taxes	..	..	..	2 720	10 610	8 812	13 615	12 142	17 908	16 003
Other property taxes	..	..	..	45	0	0	36	29	27	30
4110 Households	..	..	..	0	0	0	0	0	0	0
4120 Others	..	..	..	0	0	0	0	0	0	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	437	8 553	4 649	5 725	5 310	5 766	6 575
Registration duty on transfer deeds	..	..	..	426	7 263	4 483	4 795	4 872	4 936	5 804
Other property registration fees	..	..	..	11	1 289	166	931	438	829	772
4500 Other non-recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	<b>507 897</b>	<b>671 600</b>	<b>454 919</b>	<b>445 895</b>	<b>542 365</b>	<b>601 494</b>	<b>801 972</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	507 014	667 296	451 032	441 785	537 769	596 847	797 280
5110 General taxes on goods and services	..	..	..	265 000	397 207	214 426	185 150	255 583	299 644	389 776
5111 Value added taxes	..	..	..	265 000	397 207	214 426	185 150	255 583	299 644	389 776
Value-added tax - domestic	..	..	..	175 231	303 966	187 156	204 468	212 754	224 724	289 979
Value-added tax - import	..	..	..	144 480	143 213	101 673	117 868	115 751	132 526	150 708
VAT refunds	..	..	..	- 54 710	- 49 972	- 74 404	- 137 186	- 72 923	- 57 606	- 50 911
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	240 296	266 498	235 407	255 190	281 277	296 934	407 354
5121 Excises	..	..	..	22 222	61 532	38 067	52 194	54 477	30 519	93 922
Excise duties, domestic	..	..	..	8 406	14 875	17 563	18 685	21 122	17 885	21 398
Tax on butane gas and bitumen	..	..	..	0	0	459	696	615	550	636
Vehicle tax	..	..	..	0	0	12	30	75	44	58
Municipal fuel tax	..	..	..	1 234	2 929	2 296	1 837	2 238	2 359	2 389
Road wear charge	..	..	..	619	35 073	8 909	21 280	20 366	7	55 041
Excise duty on imports	..	..	..	11 963	8 656	8 829	9 668	10 063	9 674	14 400
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	148 649	148 886	123 249	121 916	123 463	151 979	184 255
5124 Taxes on exports	..	..	..	24 912	13 193	24 109	26 058	37 922	27 286	43 200
Exit duty on mines	..	..	..	17 843	10 471	19 307	21 622	24 530	11 178	29 779
Slaughter tax and exit fee	..	..	..	6 944	2 633	4 716	4 253	13 143	16 074	13 379
Customs stamp	..	..	..	18	24	5	70	8	0	8
Tax on mineral products	..	..	..	107	65	81	113	241	34	34
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	44 513	42 887	49 982	55 022	65 415	87 150	85 977
Special solidarity contribution L01	..	..	..	10 435	16 436	18 666	18 246	22 359	23 369	25 549
Computer fee	..	..	..	18 070	16 006	13 175	14 967	14 724	21 024	14 465
Passenger fee	..	..	..	0	0	0	0	1 695	12 300	14 584
Special solidarity contribution L04	..	..	..	6 343	0	8 181	8 682	8 980	9 054	9 302
Household waste contribution	..	..	..	0	0	2 534	5 635	6 318	7 683	4 360
Withdrawal tax	..	..	..	0	0	0	0	3 489	5 678	7 391
Tax on insurance contracts	..	..	..	3 942	5 793	4 715	5 473	5 493	5 168	6 870
Tax on fund transfers	..	..	..	4 267	3 736	1 957	1 652	1 331	2 034	2 730
Other taxes on services	..	..	..	1 455	917	755	366	1 027	840	725

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	1 718	3 591	1 200	1 445	909	269	149
Credit interest and surtax	..	..	..	1 718	3 591	1 200	1 445	909	269	149
5200 Taxes on use of goods and to perform activities	..	..	..	883	4 304	3 887	4 110	4 596	4 647	4 692
5210 Recurrent taxes	..	..	..	883	4 304	3 887	4 110	4 596	4 647	4 692
5211 Paid by households: motor vehicles	..	..	..	15	24	15	10	38	2	4
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	868	4 280	3 872	4 100	4 558	4 645	4 688
Licence contributions	..	..	..	843	4 278	2 297	2 220	2 699	2 824	2 887
Audiov, cinema and hunting royalties	..	..	..	25	3	1 575	1 880	1 860	1 821	1 802
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>921</b>	<b>47</b>	<b>2 375</b>	<b>1 735</b>	<b>35 454</b>	<b>4 696</b>	<b>7 857</b>
Synthetic tax and other taxes	..	..	..	921	47	2 375	1 735	2 435	3 621	3 956
Revenues to be allocated	..	..	..	0	0	0	0	33 019	1 075	3 901
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0
6200 Other	..	..	..	0	0	0	0	0	0	0
Memo Item:	..	..	..	..	..	..	..	..	..	..
Community contributions	..	..	..	10 786	9 726	10 954	7 964	10 627	11 205	13 582

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Total tax revenues prior to 2016 should be interpreted with caution as they exclude social security contributions which are only available from 2016.

Tax revenues include certain tax revenues allocated to sub-national governments and special funds (e.g. *Fonds National de l'Habitat*, or "National Housing Fund").

These revenues are included in headings 4100, 5121, 5126, 5213 and 6000.

Revenues from fines and penalties relating to taxes and certain registration fees are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B). Under Gabon's national classification they are included in tax revenues.

Source: Ministry of Economy and Participations, Gabon.

Table 5.13. The Gambia – Details of tax revenue

Million GMD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	3 693	7 186	10 490	11 230	12 085	12 024	14 916
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	1 048	1 701	2 601	2 784	3 213	3 895	4 320
1100 Of individuals	..	..	..	601	844	1 093	1 071	1 291	1 536	1 846
1110 On income and profits	..	..	..	560	780	990	966	1 126	1 399	1 696
Personal Tax	..	..	..	560	730	963	943	1 093	1 361	1 630
Rental Income	..	..	..	0	50	27	24	33	37	65
1120 On capital gains	..	..	..	41	64	103	104	165	137	150
1200 Corporate	..	..	..	447	857	1 507	1 713	1 922	2 359	2 475
1210 On profits	..	..	..	447	857	1 507	1 713	1 922	2 359	2 475
1220 On capital gains of corporates	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	40	44	51	43	74	44	56
<b>4000 Taxes on property</b>	..	..	..	23	77	53	53	51	51	53
4100 Recurrent taxes on immovable property	..	..	..	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	23	77	53	53	51	51	53
Stamp Duty	..	..	..	23	77	53	53	51	51	53
4500 Other non-recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
Cattle Tax	..	..	..	..	0	0	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	..	2 573	5 359	7 783	8 302	8 709	7 994	10 451
5100 Taxes on production, sale, transfer, etc	..	..	..	2 407	5 084	7 576	8 065	8 416	7 734	10 144
5110 General taxes on goods and services	..	..	..	1 347	2 202	3 729	4 049	3 902	3 965	5 391
5111 Value added taxes	..	..	..	900	2 166	3 585	3 906	3 724	3 765	5 190
Value Added Tax (VAT)	..	..	..	0	821	1 389	1 425	1 327	1 589	1 825

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Import VAT Oil	..	..	..	197	554	944	1 030	845	606	1 280
Import VAT Non-Oil	..	..	..	703	792	1 252	1 450	1 552	1 571	2 084
5112 Sales tax	..	..	..	428	0	0	0	0	0	0
Domestic Sales Tax/ Arrears	..	..	..	428	..	..	..	..	..	..
5113 Other	..	..	..	20	36	145	143	177	199	202
N.E.T.T. Levy	..	..	..	20	36	41	40	41	49	52
GSM Levy	..	..	..	0	0	104	103	136	150	149
5120 Taxes on specific goods and services	..	..	..	1 059	2 882	3 847	4 016	4 514	3 770	4 753
5121 Excises	..	..	..	191	578	1 378	1 439	1 678	1 034	1 330
Import Excise Tax	..	..	..	157	419	672	578	595	429	461
Domestic Excise Duty	..	..	..	0	106	146	92	51	10	13
Fuel Levy	..	..	..	0	19	133	380	543	241	284
Green Tea Tax	..	..	..	0	0	1	1	1	1	0
Environmental Tax on Used Cars	..	..	..	0	0	10	10	10	9	11
Pura Fuel Levy	..	..	..	0	0	8	10	13	10	13
Excise on Tobacco	..	..	..	0	0	0	0	0	0	0
Tobacco Control Levy on Cigarette	..	..	..	0	0	0	0	0	0	0
Road Tax	..	..	..	18	19	44	47	56	46	55
Import Excise Tax on Petroleum	..	..	..	0	0	335	289	370	257	457
Fuel Integrity (Fuel Marking)	..	..	..	0	0	0	0	0	0	0
Car Parking Fees (Area Councils)	..	..	..	17	15	29	31	39	31	37
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	866	2 166	2 215	2 326	2 466	2 356	3 020
Import Duty Oil	..	..	..	363	965	324	353	423	305	349
Environmental Tax on Imports	..	..	..	9	57	51	35	34	17	26
Import Duty Non-Oil	..	..	..	494	1 144	1 839	1 939	2 010	2 034	2 645
5124 Taxes on exports	..	..	..	0	0	0	3	0	0	4
Re-Export Used Vehicle	..	..	..	0	0	0	0	0	..	2
Export Duties	..	..	..	0	0	0	3	0	..	2
Re-Export New Vehicle	..	..	..	0	0	0	0	0	..	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	1	138	254	248	370	380	399
Entertainment Tax	..	..	..	1	0	0	0	0	0	0
Pool Betting Levy	..	..	..	0	1	14	2	2	6	11
Air Transport Levy	..	..	..	0	35	15	7	2	0	0
Excise Telecom	..	..	..	0	102	225	218	279	301	308
Sports Development Levy	..	..	..	0	0	0	21	86	72	81
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	166	275	207	237	293	260	307
5210 Recurrent taxes	..	..	..	161	269	205	237	293	260	305
5211 Paid by households: motor vehicles	..	..	..	29	30	73	79	95	77	91
Motor Vehicle Licences	..	..	..	29	30	73	79	95	77	91
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
International Certificate for Motor Vehicles	..	..	..	0	0	..	..	..	0	0
5213 Paid in respect of other goods	..	..	..	132	239	132	159	198	183	214
Firearms and Games Licences	..	..	..	0	1	0	0	1	0	0
Casino, Gaming & Machines Licences	..	..	..	0	0	0	0	0	0	0
GSM License, VSAT stations etc.	..	..	..	131	238	132	158	197	183	214
5220 Non-recurrent taxes	..	..	..	5	6	2	0	0	0	1

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Business Registration Fees	..	..	..	1	1	0	..	..	..	0
Tax Identification Number	..	..	..	0	0	0	..	..	..	0
Ordinary Number Plates	..	..	..	3	5	2	..	..	..	0
Bicycle Licence (Registration)	..	..	..	0	0	0	..	..	..	1
Gambia National Single Window Fees	..	..	..	0	0	0	..	..	..	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>9</b>	<b>5</b>	<b>3</b>	<b>49</b>	<b>37</b>	<b>40</b>	<b>35</b>
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0
6200 Other	..	..	..	9	5	3	49	37	40	35
Informal Sector	..	..	..	0	0	0	43	37	40	30
Environmental tax on individuals	..	..	..	0	0	2	1	0	0	0
Miscellaneous Taxes	..	..	..	9	4	0	5	0	0	5
Memo items:										
Ecowas Levy	..	..	..	34	104	157	93	93	97	115
African Union Levy	..	..	..	0	0	31	36	37	39	45

.. Not available

Note: Fiscal year ends on 31 December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 5113: N.E.T.T. stands for National Education and Technical Training.

Memo items: Community levies for the benefit of African regional organisations (ECOWAS, AU) are not considered as revenues of the government of The Gambia following the OECD Interpretative Guide (see § 4). Under The Gambia's national classification, they are included in tax revenues.

GSM-related taxes (headings 5113 and 5213), Road Tax (heading 5121), Sports Development Levy (heading 5126), and other items in headings 1100, 4600, 5121, 5126, 5212, 5213, 5220, are considered tax revenue according to the OECD classification, described in the interpretative guide in Annex A. The national classification of The Gambia classifies these as non-tax revenues.

Source: Gambia Revenue Authority.

Table 5.14. Ghana – Details of tax revenue

Million GHS

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	487	2 354	6 740	24 219	49 497	54 115	67 982	89 309	128 840
<b>1000 Taxes on income, profits and capital gains</b>	..	141	642	2 417	7 570	19 853	21 075	24 979	33 383	50 128
1100 Of individuals	..	56	269	1 115	3 570	7 734	7 901	9 725	12 649	16 967
1110 On income and profits	..	56	269	1 115	3 570	7 734	7 901	9 725	12 649	16 967
Employees income tax	..	48	232	1 015	3 310	7 313	7 507	9 250	0	0
Self employers income / profit tax	..	8	37	100	260	421	394	474	654	957
Pay-as-you-earn (PAYE) taxes	..	0	0	0	0	0	0	0	11 995	16 010
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	70	303	1 080	3 837	11 833	12 860	14 819	20 420	31 875
1210 On profits	..	70	303	1 080	3 837	11 833	12 860	14 819	20 420	31 875
Income / profit tax on companies (excl. oil)	..	70	303	988	3 620	10 567	11 426	13 066	16 002	25 162
Income / profit tax on oil companies	..	0	0	0	45	926	951	933	3 499	4 965
National Fiscal Stabilisation Levy (NFSL)	..	0	0	85	172	340	483	558	553	1 105
National Reconstruction Levy (NRL)	..	0	0	7	0	0	0	0	0	0
Financial Sector Recovery Levy	..	0	0	0	0	0	0	263	366	644
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	15	70	222	163	286	314	435	314	1 286
Other direct taxes aside from oil and mineral royalties	..	15	70	222	163	286	314	435	314	1 286
<b>2000 Social security contributions</b>	..	46	191	577	2 122	2 454	4 168	3 376	4 356	6 015
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	46	191	577	2 122	2 454	4 168	3 376	4 356	6 015
SSNIT revenue - Social security contributions	..	46	191	577	2 122	2 454	4 168	3 376	4 356	6 015
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	0	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	..	..	..	..	..	592	1 151
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	592	1 151
Electronic Transfer Levy	..	..	..	..	..	..	..	..	592	1 151
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..



	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	0	0
<b>5000 Taxes on goods and services</b>	..	<b>301</b>	<b>1 521</b>	<b>3 746</b>	<b>14 527</b>	<b>27 190</b>	<b>28 872</b>	<b>39 627</b>	<b>50 977</b>	<b>71 546</b>
5100 Taxes on production, sale, transfer, etc	..	301	1 521	3 746	14 527	27 129	28 872	39 627	50 977	71 546
5110 General taxes on goods and services	..	127	607	2 052	8 189	14 968	15 461	21 812	29 534	45 121
5111 Value added taxes	..	127	607	2 052	8 189	14 968	15 461	21 812	29 534	45 121
VAT revenues (external collection)	..	89	399	970	3 489	4 121	3 906	5 301	7 010	11 165
VAT revenues (domestic)	..	39	196	649	2 766	5 209	5 302	7 179	8 941	14 382
National Health Insurance Levy (NHIL - customs collection)	..	0	0	183	558	715	744	921	1 256	1 693
National Health Insurance Levy (NHIL - domestic)	..	0	0	133	461	1 030	1 060	1 574	2 520	3 641
Social Security and National Insurance Trust (SSNIT) contributions to the National Health Insurance Scheme (NHIS)	..	0	0	72	289	153	46	448	350	635
GETFund Levy (external collection)	..	0	0	0	0	834	757	923	1 257	1 695
GETFund Levy (domestic)	..	0	0	0	0	435	1 060	1 574	2 520	3 641
COVID-19 Health Recovery Levy	..	0	0	0	0	0	0	776	1 565	2 108
Tax refunds	..	0	12	45	627	2 470	2 587	3 117	4 116	6 160
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	173	915	1 695	6 337	12 161	13 411	17 815	21 444	26 425
5121 Excises	..	75	477	374	2 402	5 817	7 153	9 982	10 093	10 646
Petroleum taxes aside from EFL and RFL	..	53	403	221	2 163	1 952	2 170	3 215	2 333	2 386
Energy Fund Levy (EFL)	..	0	0	36	0	39	38	48	44	48
Road Fund Levy (RFL)	..	0	0	0	0	1 541	1 780	2 152	2 102	2 253
Energy Debt Recovery Levy (EDRL)	..	0	0	0	0	1 665	2 040	2 329	2 166	2 435
Price Stabilisation and Recovery Levy	..	0	0	0	0	125	484	629	1 342	610
Public Lighting Levy (PLL)	..	0	0	0	0	63	134	141	93	324
National Electrification Scheme Levy (NESL)	..	0	0	0	0	44	90	94	66	217
Energy Sector Recovery Levy (Delta Fund)	..	0	0	0	0	0	0	566	956	1 001
Sanitation and Pollution Levy	..	0	0	0	0	0	0	265	450	472
Other excise duties	..	21	74	118	239	387	415	543	540	900
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	81	377	1 051	3 078	5 410	5 514	6 945	9 848	13 933
Import Duty	..	81	377	1 051	3 078	5 410	5 514	6 945	9 848	13 933
5124 Taxes on exports	..	18	61	95	371	0	0	0	0	0
Levies on cocoa exports	..	18	61	95	371	..	..	..	..	..
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	174	486	934	745	888	1 502	1 846
Communication Service Tax	..	..	..	137	252	412	559	528	713	663
Airport Tax	..	..	..	37	235	521	185	360	790	1 183
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	0	0	0	61	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	61	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	61	..	..	..	..
Luxury Vehicle Levy	..	..	..	..	..	61	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	0	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	0	..	..	..	..
Licences	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	0	..	..	..	..

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 1110: Pay-as-you-earn taxes began to be reported separately from other income taxes in 2022.

Heading 1210: The Financial Sector Recovery Levy was introduced in 2021 as a tax on bank profits to raise revenue for financial sector reforms.

Heading 2000: The data are not available from 2000 to 2007.

Heading 4400: The Electronic Transfer Levy was introduced in 2022.

Heading 5111: The national health insurance levy is a tax on goods and services whose funds are allocated to the National Health Insurance Scheme (NHIS). For 2019, the division of GETFund Levy revenues between domestic and external collections are estimates based on programmed budget figures. The COVID-19 Health Recovery Levy was a special levy introduced in 2021 on goods and services outside of a set of exempted goods and services to support COVID-19 expenditures and related matters.

Tax refunds were previously reported as a memo item and were not subtracted from revenues for Ghana. They were originally reported as expenditures for Ghana. Since tax refunds are mostly VAT refunds, they are now reported under Heading 5111.

Heading 5121: The Energy Sector Recovery levy and the Sanitation and Pollution Levy are both excise taxes on fuel that were introduced in 2021.

Source: Ghana Statistical Service. Annual reports of the Social Security and National Insurance Trust (SSNIT) for social security revenues up to 2021, and the Annual Report of the National Pensions Regulatory Authority (NPRA) for 2022 social security revenues. Figures for social security revenues aside from contributions were not available for 2022.

Table 5.15. Guinea – Details of tax revenue

Million GNF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	527 123	1 376 744	3 823 827	8 452 881	15 677 219	16 330 145	19 051 584	21 019 931	23 265 586
<b>1000 Taxes on income, profits and capital gains</b>	..	47 869	164 416	1 044 296	1 978 435	2 566 455	2 798 100	3 257 950	4 512 843	5 091 100
1100 Of individuals	..	30 159	66 951	453 333	511 032	939 567	1 077 903	1 268 022	1 407 267	1 973 290
1110 On income and profits	..	30 159	66 951	453 333	511 032	939 567	1 077 903	1 268 022	1 407 267	1 973 290
Withholding on salaries and wages	..	27 313	53 946	..	..	..	..	..	..	..
Withholding on non-wage income	..	1 607	11 559	..	..	..	..	..	..	..
BIC and BNC withholding tax	..	1 106	877	..	..	..	..	..	..	..
Other income tax	..	133	569	..	..	..	..	..	..	..
1120 On capital gains	..	0	0	..	..	..	..	..	..	..
1200 Corporate	..	15 877	90 724	590 963	1 467 403	1 626 888	1 720 197	1 989 927	3 105 576	3 117 810
1210 On profits	..	15 877	90 724	590 963	1 467 403	1 626 888	1 720 197	1 989 927	3 105 576	3 117 810
Tax on non-mining companies	..	9 925	57 909	231 453	675 664	1 240 899	1 476 415	1 733 349	2 633 399	2 743 498
Tax on mining companies	..	5 953	32 593	359 510	791 739	385 990	243 782	256 579	472 177	374 313
Other corporate taxes	..	0	222	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	0	0	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	1 833	6 742	..	..	..	..	..	..	..
Withholding tax on capital income	..	581	5 800	..	..	..	..	..	..	..
Other income tax deductions	..	1 252	942	..	..	..	..	..	..	..
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	5 679	11 662	49 443	136 406	288 489	298 480	195 185	369 292	471 080
Lump sum payments	..	5 030	10 094	..	..	..	..	..	..	..
Apprenticeship tax	..	649	1 568	..	..	..	..	..	..	..
<b>4000 Taxes on property</b>	..	2 206	1 457	22 604	18 285	69 030	70 883	65 300	159 905	188 241
4100 Recurrent taxes on immovable property	..	2 194	1 083	10 030	5 072	32 590	27 627	26 340	98 532	128 807
One-time property tax	..	2 194	1 083	..	..	..	..	..	..	..
4110 Households	..	0	0	..	..	..	..	..	..	..

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4120 Others	..	0	0	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	7 276	13 041	24 692	11 764	18 657	625	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	12	374	5 297	173	11 748	31 492	20 303	60 749	59 434
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	<b>471 273</b>	<b>1 199 201</b>	<b>2 706 543</b>	<b>6 319 635</b>	<b>12 715 757</b>	<b>13 135 945</b>	<b>15 508 297</b>	<b>15 957 499</b>	<b>17 500 004</b>
5100 Taxes on production, sale, transfer, etc	..	464 802	1 189 907	2 676 312	6 156 198	11 888 974	12 935 439	15 127 104	14 941 668	16 808 525
5110 General taxes on goods and services	..	148 227	402 015	1 152 287	2 585 659	5 045 462	4 886 691	6 068 525	6 190 681	7 092 628
5111 Value added taxes	..	143 178	387 826	1 152 287	2 585 659	5 045 462	4 886 691	6 068 525	6 190 681	7 092 628
VAT domestic (gross)	..	28 086	66 379	..	..	..	..	..	..	..
Gross import VAT excluding petroleum products	..	115 092	321 447	..	..	..	..	..	..	..
Gross import VAT on petroleum products	..	0	0	..	..	..	..	..	..	..
VAT withholding	..	0	0	..	..	..	..	..	..	..
5112 Sales tax	..	1 638	7 114	0	0	0	0	0	0	0
5113 Other	..	3 411	7 074	0	0	0	0	0	0	0
Flat-rate minimum tax	..	3 411	7 074	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	305 475	772 462	1 524 025	3 570 539	6 843 511	8 048 748	9 058 580	8 750 987	9 715 898
5121 Excises	..	54 382	133 113	152 772	864 388	1 736 998	2 705 210	2 043 426	1 922 767	2 032 221
Road maintenance fees	..	0	22 185	..	..	..	..	..	..	..
Excise duties	..	7 227	7 470	100 523	673 622	890 147	1 633 222	794 945	641 506	640 197
Tax on petroleum products	..	47 155	103 459	52 249	190 766	846 851	1 071 988	1 248 481	1 281 262	1 392 024
5122 Profits of fiscal monopolies	..	2	1 095	0	0	0	0	0	0	0
5123 Customs and import duties	..	101 716	324 491	500 426	1 775 129	3 273 885	3 057 413	3 768 245	3 172 721	4 001 188
Tax on imports excluding petroleum products	..	84 333	256 856	..	..	..	..	..	..	..
Import tax on petroleum products	..	0	0	..	..	..	..	..	..	..
Liquidation royalty excluding petroleum products	..	12 828	44 940	..	..	..	..	..	..	..
Liquidation royalty on petroleum products	..	0	0	..	..	..	..	..	..	..
Tax on storage excluding petroleum products	..	1 277	6 018	..	..	..	..	..	..	..
Storage tax on petroleum products	..	0	0	..	..	..	..	..	..	..

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Flat-rate import levy	..	2 847	15 169	..	..	..	..	..	..	..
Customs registration fees	..	394	762	..	..	..	..	..	..	..
Degressive production tax	..	0	0	..	..	..	..	..	..	..
Other customs duties	..	37	745	..	..	..	..	..	..	..
5124 Taxes on exports	..	12 593	30 081	193 827	223 275	930 483	1 262 440	1 728 645	1 932 947	1 933 248
Exit tax (mining sector)	..	3 975	5 057	..	..	..	..	..	..	..
Diamond export tax	..	4 756	3 486	..	..	..	..	..	..	..
Tax on the export of precious metals	..	3 862	21 539	..	..	..	..	..	..	..
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	5 389	13 818	50 740	171 365	251 998	279 189	314 886	246 436	289 904
Telephone consumption tax (TCT)	..	0	0	..	..	..	..	..	..	..
Telecommunications network access tax (TART)	..	0	0	..	..	..	..	..	..	..
Tax on financial affairs	..	4 884	12 878	..	..	..	..	..	..	..
Tax on insurance contracts	..	504	941	..	..	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	131 393	269 863	626 261	536 381	650 148	744 496	1 203 377	1 476 115	1 459 336
Tax on mining products	..	131 393	269 863	626 261	536 381	650 148	744 496	1 203 377	1 476 115	1 459 336
5130 Unallocable between 5110 and 5120	..	11 100	15 431	0	0	0	0	0	0	0
Tax borne by the State Achat finex (DND)	..	7 269	4 000	..	..	..	..	..	..	..
Tax borne by the State Achat finex (DNI)	..	3 250	10 640	..	..	..	..	..	..	..
Tax surcharge	..	581	791	..	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	2 816	5 368	30 232	163 437	826 783	200 506	381 192	1 015 831	691 479
5210 Recurrent taxes	..	2 359	2 094	30 232	163 437	826 783	200 506	381 192	1 015 831	691 479
5211 Paid by households: motor vehicles	..	2 359	2 094	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	5 504	8 130	8 984	0	7 923	9 801	62 041
5213 Paid in respect of other goods	..	0	0	24 727	155 307	817 799	200 506	373 269	1 006 030	629 437
5220 Non-recurrent taxes	..	457	3 274	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	3 655	3 926	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>95</b>	<b>7</b>	<b>941</b>	<b>119</b>	<b>37 488</b>	<b>26 736</b>	<b>24 852</b>	<b>20 391</b>	<b>15 161</b>
Tax stamps	..	0	0	..	..	..	..	..	..	..
Recovery from previous years	..	95	7	..	..	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	0	0	941	119	37 488	26 736	24 852	20 391	15 161

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

The data from 2010 onwards has been revised according to the 2014 MSFP format - the format adopted by Guinea since 2023 - and is not comparable with data from previous years.

Revenues from mining taxes on extraction, fees for administrative services, auction proceeds, and fines and penalties relating to taxes are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B). Under Guinea's national classification they are included in tax revenues.

Heading 5111: The breakdown of gross VAT import revenues between petroleum products and non-petroleum products is not available before 2007. The category "Gross import VAT excluding petroleum products" therefore also includes VAT revenues on petroleum products for the period 2000 to 2006.

Heading 5121: Includes revenues from "Road maintenance charges" (*RER: Redevance entretien routier*) allocated to the "Special Road Maintenance Fund" (*FER: Fonds d'Entretien Routier*).

Heading 5123: The breakdown of revenues from import duty, storage tax and liquidation charge between petroleum products and non-petroleum products is not available until 2007. The categories labelled "excluding petroleum products" therefore also include revenues from petroleum products for the period 2000 to 2006.

Source: Ministry of Budget, Guinea.

Table 5.16. Kenya – Details of tax revenue

Million KES

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	278 714	545 519	1 096 626	1 624 924	1 676 069	1 741 758	2 108 402	2 258 635
<b>1000 Taxes on income, profits and capital gains</b>	..	..	100 129	219 227	504 077	697 122	753 852	708 656	886 045	957 242
1100 Of individuals	..	..	56 376	124 392	284 222	410 193	419 325	382 519	483 817	518 872
1110 On income and profits	..	..	56 376	124 392	284 222	410 193	419 325	382 519	483 817	518 872
Pay-as-you-earn (PAYE) tax	..	..	53 325	120 593	277 068	392 693	400 508	363 349	461 816	494 979
of which pay-as-you-earn (PAYE) on extractive industry	..	..	..	..	..	2 698	2 456	2 299	2 439	2 694
Individual income tax	..	..	3 051	3 799	7 154	8 916	8 672	8 406	9 682	10 199
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	31 947	67 661	126 541	168 655	175 905	182 214	242 018	263 819
1210 On profits	..	..	31 947	67 661	126 541	168 655	175 905	182 214	242 018	263 819
Corporation tax	..	..	31 947	67 661	126 541	168 655	175 905	182 214	242 018	263 819
of which corporation tax on extractive industry	..	..	..	..	..	714	3 466	1 994	3 719	4 192
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	11 806	27 174	93 314	118 274	158 622	143 923	160 210	174 552
Withholding tax	..	..	11 792	27 174	92 678	105 256	121 511	126 127	151 160	154 238
of which withholding tax on extractive industry	..	..	..	..	..	802	1 330	889	3 221	1 715
Capital gains tax	..	..	14	0	636	13 018	37 111	17 796	9 050	20 314
<b>2000 Social security contributions</b>	..	..	3 675	6 026	15 826	55 600	60 815	60 775	78 843	81 596
2100 Employees	..	..	558	..	..	..	..	..	..	..
Women and children's pension	..	..	558	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	3 117	6 026	15 826	55 600	60 815	60 775	78 843	81 596
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	0	0	0	0	0	102	431	792
<b>4000 Taxes on property</b>	..	..	185	1 133	1 051	682	567	580	396	247
4100 Recurrent taxes on immovable property	..	..	185	1 133	1 051	682	567	580	396	247
Immovable property (stand premia on town plots)	..	..	7	86	6	94	93	67	86	47
Land rates	..	..	178	0	0	0	0	0	0	0
Land rent	..	..	0	1 047	1 045	588	474	513	310	200
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4200 Recurrent taxes on net wealth	..	..	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	<b>173 785</b>	<b>313 615</b>	<b>564 115</b>	<b>861 339</b>	<b>851 741</b>	<b>958 680</b>	<b>1142 674</b>	<b>1206 539</b>
5100 Taxes on production, sale, transfer, etc	..	..	170 235	309 829	557 630	855 354	845 941	951 592	1135 758	1199 758
5110 General taxes on goods and services	..	..	72 656	141 152	265 501	395 121	382 053	408 421	520 523	548 669
5111 Value added taxes	..	..	72 656	141 041	264 872	395 033	382 029	408 359	520 423	548 541
VAT - Ordinary imports	..	..	28 287	57 594	127 744	157 496	146 482	182 557	226 937	217 663
VAT - Oil imports	..	..	4 186	5 352	7 894	7 189	5 506	6 075	12 835	14 062
VAT - Domestic (gross)	..	..	48 583	92 255	143 922	244 748	228 515	217 687	264 746	298 852
of which VAT - Domestic (gross) on extractive industry	..	..	..	..	..	1 371	1 148	1 490	1 474	1 467
VAT - Domestic (refunds)	..	..	-8 400	-14 160	-14 688	-14 400	-14 400	-20 400	-20 040	-26 400
VAT - Oil imports at 8%	..	..	0	0	0	0	15 926	22 440	35 945	44 364
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	111	630	88	24	62	100	128
Turnover tax	..	..	..	111	630	88	24	62	100	128
5120 Taxes on specific goods and services	..	..	97 579	168 677	292 129	460 233	463 888	543 172	615 235	651 089
5121 Excises	..	..	58 254	99 135	142 489	239 516	231 392	296 029	303 446	301 578
Excise duty - Oil	..	..	24 876	35 780	42 687	63 834	65 065	79 338	79 907	76 104
Excise duty - Domestic	..	..	15 744	23 755	38 246	59 509	55 721	62 405	66 264	68 124
Road Maintenance Levy	..	..	9 645	23 780	30 890	78 159	74 458	87 316	86 396	84 143
Excise duty - Imports	..	..	4 235	6 994	15 175	24 622	23 739	26 639	29 445	33 678
Sugar Levy	..	..	1 587	1 590	1 329	0	0	1	1	0
Petroleum Development Levy	..	..	1 041	1 585	1 817	2 165	2 044	25 880	26 849	25 915
Petroleum regulatory levy	..	..	0	134	301	1 087	1 073	1 252	1 232	1 192
Second hand motor vehicles purchase tax	..	..	186	183	466	192	186	243	0	218
Stamp duty - Domestic taxes	..	..	940	5 332	11 579	9 947	9 105	12 955	13 351	12 205
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	32 992	57 047	120 612	154 748	159 265	185 560	215 024	235 529
Import duty - Ordinary	..	..	22 722	40 382	72 346	103 511	96 494	106 800	116 217	127 438
Import declaration fees	..	..	9 724	15 836	27 119	26 782	33 560	44 183	56 017	62 192
Railway Development Levy	..	..	0	0	18 940	21 303	23 258	28 504	36 361	39 899
Import duty - Oil	..	..	427	797	1 387	1 698	1 656	1 627	2 571	2 549
Merchant superintendent shipping levy	..	..	0	32	820	1 454	1 535	1 686	1 607	1 905
Stamp duty - Customs services	..	..	119	0	0	0	0	0	0	0



	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Anti-adulteration Levy	..	..	0	0	0	0	2 762	2 760	2 252	1 545
5124 Taxes on exports	..	..	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	6 333	12 495	29 028	65 969	73 232	61 583	96 764	113 982
Excise on air time	..	..	2 982	7 893	13 122	25 120	28 841	29 297	37 370	41 407
Airport revenue	..	..	1 846	2 464	6 619	12 291	11 176	3 059	8 184	13 599
Aviation revenue	..	..	1 505	2 138	3 565	5 912	4 860	3 319	4 172	6 077
Excise on financial services	..	..	0	0	5 722	22 646	24 351	21 648	38 228	42 012
Excise on Betting Services	..	..	0	0	0	0	2 045	759	5 109	6 640
Betting Tax	..	..	0	0	0	0	1 960	3 000	3 389	3 875
Digital Service Tax (DST)	..	..	0	0	0	0	0	501	312	371
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	3 550	3 786	6 485	5 985	5 800	7 088	6 916	6 781
5210 Recurrent taxes	..	..	3 550	3 786	6 485	5 985	5 800	7 088	6 916	6 781
5211 Paid by households: motor vehicles	..	..	3 266	3 367	6 010	5 474	5 284	6 584	6 387	6 170
Road transport fees	..	..	2 793	2 499	3 947	4 302	4 010	5 170	4 932	4 791
Foreign motor vehicles tax	..	..	0	0	0	0	0	0	0	0
Advance and other taxes	..	..	473	868	2 064	1 172	1 274	1 414	1 456	1 378
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	284	419	475	511	516	503	529	611
Kenya Bureau of Standards (KEBS) tax	..	..	284	419	475	511	516	503	529	611
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	<b>940</b>	<b>5 519</b>	<b>11 556</b>	<b>10 181</b>	<b>9 093</b>	<b>12 965</b>	<b>13</b>	<b>12 218</b>
Other taxes	..	..	..	164	150	66	6	10	13	15
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	940	5 356	11 406	10 115	9 087	12 955	0	12 204

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2023 represent the period July 2022 to June 2023.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 4100: The data for the immovable property (stand premia on town plots) tax are not readily available for the years 2001-04 and 2006. No estimation was undertaken given the magnitude of the figures.

Heading 5121: Data for the second-hand motor vehicles purchase tax are not readily available for the years 2001-04, 2006, 2013 and 2014. No estimation was undertaken given the magnitude of the figures.

These revenues are collected by the Kenya Revenue Authority (KRA) on behalf of other agencies. The national classification of Kenya classifies all agency revenues as non-tax revenues.

Source: Kenya Revenue Authority (KRA).

Table 5.17. Lesotho – Details of tax revenue

Million LSL

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	1 580	3 277	5 872	7 248	6 771	7 826	8 422	9 400
<b>1000 Taxes on income, profits and capital gains</b>	..	..	925	1 996	3 651	4 056	3 743	4 161	4 328	4 741
1100 Of individuals	..	..	736	1 524	2 484	3 142	2 851	3 235	3 455	3 786
1110 On income and profits	..	..	736	1 524	2 484	3 142	2 851	3 235	3 455	3 786
Personal income tax	..	..	618	1 180	1 737	2 296	2 023	2 373	2 829	3 094
Withholding tax	..	..	118	344	748	847	828	862	626	691
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	189	472	1 133	884	862	885	840	919
1210 On profits	..	..	189	472	1 133	884	862	885	840	919
Corporate income tax	..	..	189	472	1 126	877	858	881	834	912
Gambling levy	..	..	0	0	8	7	3	4	7	7
1220 On capital gains of corporates	..	..	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	0	0	34	29	31	41	33	36
<b>2000 Social security contributions</b>	..	..	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	656	1 281	2 221	3 192	3 028	3 665	4 095	4 660
5100 Taxes on production, sale, transfer, etc	..	..	656	1 281	2 221	3 192	3 028	3 665	4 095	4 660
5110 General taxes on goods and services	..	..	656	1 281	2 210	2 907	2 608	3 122	3 544	3 933
5111 Value added taxes	..	..	656	1 281	2 210	2 907	2 608	3 122	3 544	3 933
VAT on imports	..	..	252	473	780	896	662	841	2 116	2 360
VAT - Domestic (Net)	..	..	403	808	1 430	2 011	1 946	2 281	1 428	1 573
VAT - Domestic (Gross)	..	..	463	1 046	1 996	2 877	2 668	3 141	2 160	2 376

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
VAT - Domestic (Refunds)	..	..	- 59	- 238	- 566	- 867	- 722	- 860	- 732	- 803
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	..	11	285	420	544	551	727
5121 Excises	..	..	..	..	11	285	420	544	551	727
Oil levy	..	..	..	..	11	22	229	340	311	376
Motor vehicle assurance	..	..	..	..	0	147	8	11	21	38
Petroleum levy	..	..	..	..	0	22	72	38	36	76
Road maintenance levy	..	..	..	..	0	93	111	154	182	236
5122 Profits of fiscal monopolies	..	..	..	..	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	..	0	0	0	0	0	0
5124 Taxes on exports	..	..	..	..	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	..	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	..	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	..	..	0	0	0	0	0	0
5128 Other taxes	..	..	..	..	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Memo items:										
Excise taxes collected on behalf of the SACU Common Revenue Pool	..	..	53	110	102	215	82	266	312	300
Import duties collected on behalf of the SACU Common Revenue Pool	..	..	18	32	145	147	107	134	340	407

.. Not available

Note: Data are on a fiscal year basis beginning 1st April. For example, the data for 2023 represent April 2023 to March 2024.

Data are reported on a cash basis.

Withholding tax: data from 2004-2012 includes revenue from fringe benefits and the gambling levy as a detailed breakdown of the revenue collected from these categories is not available.

Heading 2000: Social security contributions for Lesotho are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the Interpretative Guide.

Source: Revenue Services Lesotho.

Table 5.18. Liberia – Details of tax revenue

Million USD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	..	364	364	405	498	498	512
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	142	140	174	208	210	230
1100 Of individuals	..	..	..	..	78	89	117	118	114	139
1110 On income and profits	..	..	..	..	78	89	117	118	114	139
Personal Income Tax	..	..	..	..	0	0	0	0	0	0
Withholding taxes on labour income and winnings	..	..	..	..	78	89	117	117	114	138
1120 On capital gains	..	..	..	..	0	0	0	0	0	0
1200 Corporate	..	..	..	..	34	27	28	52	57	54
1210 On profits	..	..	..	..	34	27	28	52	57	54
Corporate income tax (regular)	..	..	..	..	31	24	27	38	52	52
CIT on mining	..	..	..	..	0	0	0	5	0	0
CIT on petroleum	..	..	..	..	0	0	0	0	0	0
CIT on renewables resources	..	..	..	..	0	0	0	0	0	0
Surtax on high-yield mineral mining projects	..	..	..	..	0	0	0	0	0	0
Withholding taxes on profits of companies	..	..	..	..	3	3	1	9	5	2
1220 On capital gains of corporates	..	..	..	..	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	..	29	23	29	39	39	37
Withholding taxes on residents and non-residents	..	..	..	..	29	23	29	39	39	37
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	..	5	5	5	6	5	5
4100 Recurrent taxes on immovable property	..	..	..	..	5	5	5	6	5	5
4110 Households	..	..	..	..	0	0	0	0	0	0
Taxes on property for residential use	..	..	..	..	0	0	0	0	0	0
4120 Others	..	..	..	..	5	5	5	5	4	5
Taxes on land use (other than residential)	..	..	..	..	5	5	5	5	4	5
4200 Recurrent taxes on net wealth	..	..	..	..	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	0
4320 Gift taxes	..	..	..	..	..	..	..	..	..	0
4400 Taxes on financial and capital transactions	..	..	..	..	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	..	..	..	..	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>217</b>	<b>220</b>	<b>226</b>	<b>284</b>	<b>283</b>	<b>277</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	..	202	198	209	258	255	248
5110 General taxes on goods and services	..	..	..	..	87	83	90	107	110	113
5111 Value added taxes	..	..	..	..	0	0	0	0	0	0
5112 Sales tax	..	..	..	..	85	82	89	106	109	111
GST on goods	..	..	..	..	7	6	7	9	11	8
GST on services	..	..	..	..	19	12	15	20	23	39
GST on imported petroleum	..	..	..	..	12	16	15	16	14	9
GST on imported goods (excluding petroleum)	..	..	..	..	47	48	51	60	62	55
5113 Other	..	..	..	..	1	1	1	1	2	2
Presumptive taxes on small taxpayers	..	..	..	..	1	1	1	1	2	2
5120 Taxes on specific goods and services	..	..	..	..	115	115	119	150	144	135
5121 Excises	..	..	..	..	16	40	39	51	51	44
Petroleum	..	..	..	..	0	0	2	16	15	14
Alcoholic beverages	..	..	..	..	3	1	3	4	0	0
Non-alcoholic beverages	..	..	..	..	1	2	0	0	6	5
Tobacco and tobacco products	..	..	..	..	2	1	1	0	0	0
Cosmetics	..	..	..	..	0	4	1	0	0	0
Road Fund Fee	..	..	..	..	0	27	27	25	24	19
Other excises on imported and exported goods	..	..	..	..	5	0	0	0	0	0
Other excises on domestic goods	..	..	..	..	5	4	5	6	6	5
5122 Profits of fiscal monopolies	..	..	..	..	0	0	0	0	0	0
Government parastatals	..	..	..	..	..	0	0	..	0	..
Local government owned corporations	..	..	..	..	..	0	0	..	0	..
5123 Customs and import duties	..	..	..	..	98	74	79	98	93	91
Import duties on petroleum products	..	..	..	..	24	17	17	18	20	21
Import duties on goods other than petroleum	..	..	..	..	67	45	52	68	63	57
Other import duties	..	..	..	..	6	12	10	13	9	13
5124 Taxes on exports	..	..	..	..	1	0	0	1	0	0
Export duties on agricultural products	..	..	..	..	0	0	0	0	0	0
Export duties on forest products	..	..	..	..	0	0	0	0	0	0
Other export duties	..	..	..	..	0	0	0	1	0	0
5125 Taxes on investment goods	..	..	..	..	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	..	1	0	0	0	0	0
Corporate tax on life insurance premiums	..	..	..	..	0	0	0	0	0	0
GSM annual gross margin tax	..	..	..	..	1	0	0	0	0	0
Other taxes on specific services	..	..	..	..	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	..	..	0	0	0	0	0	0
5128 Other taxes	..	..	..	..	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	..	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	..	15	22	17	26	29	29
5210 Recurrent taxes	..	..	..	..	10	19	14	11	15	17
5211 Paid by households: motor vehicles	..	..	..	..	0	3	3	0	3	3
Annual vehicle registration stickers	..	..	..	..	0	3	3	0	3	3
Other vehicle taxes	..	..	..	..	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	..	8	14	9	9	10	10
Tonnage tax	..	..	..	..	2	0	0	0	0	0
Other taxes on watercraft use	..	..	..	..	6	14	9	9	10	10
5213 Paid in respect of other goods	..	..	..	..	2	2	2	2	2	4

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Business registration licenses	..	..	..	..	1	1	1	2	1	0
Petty traders license fees	..	..	..	..	0	0	0	0	0	0
Mining licenses and fees	..	..	..	..	1	1	1	0	1	1
Other licenses and fees	..	..	..	..	0	0	0	0	0	3
5220 Non-recurrent taxes	..	..	..	..	5	3	2	15	13	12
License plates	..	..	..	..	5	3	2	6	3	2
Registration charges on ships	..	..	..	..	0	0	0	9	10	10
5300 Unallocable between 5100 and 5200	..	..	..	..	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	0	..	..	..	..
6200 Other	..	..	..	..	..	0	..	..	..	..
Revenue from unidentified taxes	..	..	..	..	..	0	..	..	..	..
Memo items:										
ECOWAS trade levy	..	..	..	..	5	4	4	6	6	7

.. Not available

Note: Fiscal year ends on 31 December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 2000: Data for social security contributions was not available.

Road Fund fees (Heading 5121), Fishing licenses and permits (Heading 5213), and Communication fees (Heading 5213) are considered tax revenue according to the OECD classification, described in the Interpretative Guide in Annex A. The national classification of Liberia classifies these as non-tax revenues.

Memo items: Community levies for the benefit of ECOWAS are not considered as revenues of the Government of Liberia following the OECD Interpretative Guide (see § 4). Under Liberia's national classification, they are included in tax revenues.

Source: Ministry of Finance and Development Planning.

Table 5.19. Madagascar – Details of tax revenue

Million MGA

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	<b>215 420</b>	<b>591 900</b>	<b>1 016 402</b>	<b>1 776 183</b>	<b>3 105 267</b>	<b>5 645 481</b>	<b>5 011 290</b>	<b>5 954 632</b>	<b>7 184 257</b>	<b>8 620 648</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>33 100</b>	<b>92 960</b>	<b>219 944</b>	<b>490 294</b>	<b>706 768</b>	<b>1 437 601</b>	<b>1 305 414</b>	<b>1 546 901</b>	<b>1 922 818</b>	<b>2 205 856</b>
1100 Of individuals	12 600	36 080	77 147	253 868	366 621	687 985	620 915	661 014	753 513	906 617
1110 On income and profits	12 120	35 540	75 254	252 027	362 771	680 183	612 579	650 990	742 900	894 863
Tax on wage and similar income (IRSA)	9 180	25 260	56 673	201 077	315 570	549 317	490 419	484 484	594 720	708 549
Synthetic tax (IS)	0	0	2 079	13 497	19 140	69 167	69 004	78 088	86 361	101 178
Tax on capital income (IRCM)	2 940	10 280	16 502	37 453	28 040	61 699	53 156	88 417	61 820	85 136
Fees and gaming income	..	..	..	..	21	0	0	0	0	0
1120 On capital gains	480	540	1 893	1 841	3 850	7 802	8 336	10 024	10 612	11 754
Capital gains tax on real estate (IPVI)	480	540	1 893	1 841	3 850	7 802	8 336	10 024	10 612	11 754
1200 Corporate	20 500	56 880	142 797	236 426	340 147	749 616	684 499	808 626	1 054 107	1 151 689
1210 On profits	20 500	56 880	142 797	236 426	340 147	749 616	684 499	808 626	1 054 107	1 151 689
Income tax (IR)	20 500	56 880	142 797	236 426	339 001	680 654	584 277	672 929	862 068	968 493
Tax on non-resident income	..	..	..	..	0	68 958	99 267	135 697	192 022	183 186
Tax on non-wage income (IRNS)	..	..	..	..	1 030	3	9	0	5	1
Other corporate income taxes	..	..	..	..	116	1	946	1	11	9
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	77 261	115 198	147 549
Public contract tax (IMP)	..	..	..	..	..	..	..	77 261	115 198	147 549
<b>2000 Social security contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>133 072</b>	<b>260 981</b>	<b>304 656</b>	<b>247 285</b>	<b>358 248</b>	<b>508 398</b>
2100 Employees	..	..	..	..	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	133 072	260 981	304 656	247 285	358 248	508 398
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>2 380</b>	<b>4 340</b>	<b>8 514</b>	<b>10 560</b>	<b>24 150</b>	<b>31 454</b>	<b>30 321</b>	<b>36 426</b>	<b>40 898</b>	<b>35 947</b>
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	2 380	4 340	8 514	10 560	24 150	31 454	30 321	36 426	40 898	35 947
Transfer tax	2 380	4 340	8 514	10 560	24 150	31 454	30 321	36 426	40 898	35 947
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>5000 Taxes on goods and services</b>	<b>175 880</b>	<b>488 480</b>	<b>776 544</b>	<b>1 268 030</b>	<b>2 238 127</b>	<b>3 889 145</b>	<b>3 364 916</b>	<b>4 120 768</b>	<b>4 852 959</b>	<b>5 733 476</b>
5100 Taxes on production, sale, transfer, etc	175 880	488 480	776 544	1 268 030	2 238 127	3 889 145	3 364 916	4 120 768	4 852 959	5 733 476
5110 General taxes on goods and services	104 600	244 860	410 256	803 932	1 504 330	2 567 663	2 175 841	2 734 186	3 247 844	4 122 970
5111 Value added taxes	104 600	244 860	410 256	803 932	1 504 330	2 567 663	2 175 841	2 734 186	3 247 844	4 122 970
VAT domestic	48 460	102 560	196 922	437 348	544 130	953 565	911 289	1 141 022	1 125 007	1 286 786
VAT imports	56 140	142 300	213 334	387 092	728 300	1 346 233	1 135 945	1 302 641	1 598 978	1 574 682
VAT import petroleum products				179 592	272 700	511 256	320 159	496 323	811 027	790 761
Domestic VAT refunds				- 200 100	- 40 800	- 212 833	- 132 197	- 175 001	- 283 169	376 479
VAT import refunds on petroleum products				0	0	- 30 557	- 59 355	- 30 800	- 4 000	94 262
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	71 280	243 620	366 288	464 098	733 797	1 321 482	1 189 074	1 386 582	1 605 115	1 610 506
5121 Excises	9 460	79 540	99 115	201 039	253 819	386 891	385 698	454 624	466 241	493 914
Domestic excise taxes	9 440	67 760	88 586	201 039	253 819	386 891	385 698	454 624	466 241	493 914
Domestic excise duties - intermittent	..	..	..	..	25 923	52 284	53 263	97 567	89 867	97 913
Domestic excise duty - spirits	..	..	..	..	37 975	57 150	71 274	83 747	126 731	113 285
Domestic excise duty - hygienic beverages	..	..	..	..	0	2 758	2 862	4 113	4 517	5 352
Domestic excise duty - tobacco	..	..	..	..	185 571	248 696	244 949	253 627	231 882	256 542
Domestic excise duty - non-disaggregable	..	..	..	..	4 349	26 003	13 350	15 570	13 244	20 823
Customs excise duties	20	11 780	10 529	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	61 820	152 380	266 588	262 726	458 100	890 053	730 087	856 644	1 054 304	1 027 380
Customs duties	16 260	24 700	112 160	172 369	331 400	604 739	498 342	591 679	780 016	744 391
Import tax	29 780	48 140	0	0	0	0	0	0	0	0
Taxes on petroleum products	15 780	79 540	154 428	90 357	126 700	285 314	231 745	264 965	274 287	282 990
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	..	21 778	43 738	72 098	73 911	83 235	87 843
Telecommunications	..	..	..	..	14 673	34 260	61 919	63 677	73 221	75 371
Insurance tax	..	..	..	..	6 220	8 268	8 983	8 852	8 517	10 835
Additional tax on motor vehicle insurance contracts	..	..	..	..	885	1 211	1 196	1 382	1 496	1 636
5127 Other taxes on internat. trade and transactions	0	11 700	585	333	100	799	1 192	1 404	1 335	1 369
Statistical tax on imports	..	8 040	0	0	0	0	0	0	0	0
Other	..	3 660	585	333	100	799	1 192	1 404	1 335	1 369
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>4 060</b>	<b>6 120</b>	<b>11 400</b>	<b>7 299</b>	<b>3 150</b>	<b>26 300</b>	<b>5 984</b>	<b>3 252</b>	<b>9 334</b>	<b>136 971</b>
6100 Paid solely by business	2 720	2 540	4 349	3 739	650	1 178	872	1 085	1 015	118 297
6200 Other	1 340	3 580	7 051	3 560	2 500	25 123	5 112	2 167	8 320	18 675

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Social security contributions under heading 2000 are not considered as tax revenues in Madagascar.



Heading 5121: The breakdown of domestic excise duties is presented from 2013. Domestic excise duties on telecommunications are reported under heading 5126 "Taxes on specific services" following the *Interpretive Guide* in Annex A. From 2009, customs excise duties are included in the categories of intermittent excise duties or other categories of excise duties collected by the tax authorities, i.e. they are included in domestic tax revenues.

Heading 5126: This heading includes insurance tax revenues and revenues from the supplementary tax on motor vehicle insurance contracts.

Heading 6100: This heading includes revenues from stamps. Revenues from visa stamps are included in this heading until 2014 because it was not possible to separate them from other stamp revenues; from 2015 they are classified as non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B).

Heading 6200: Revenues from tax penalties and revenues from levies on fees and gaming products are included in this heading until 2014 because it was not possible to separate them from other revenues. From 2015 revenues from tax penalties are classified as non-tax revenues and revenues from fees and gaming products are reported under heading 1110 "On income and profits of individuals" following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B).

Source: Ministry of Economy and Finance, Madagascar.

Table 5.20. Malawi – Details of tax revenue

Million MWK

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	51 183	152 744	485 326	968 929	1 070 917	1 160 482	1 573 363	2 200 722
<b>1000 Taxes on income, profits and capital gains</b>	..	..	21 837	67 576	236 126	460 724	506 568	539 925	756 338	1 089 329
1100 Of individuals	..	..	12 152	36 525	139 074	302 061	335 991	326 626	416 919	543 011
1110 On income and profits	..	..	12 152	36 525	139 074	302 061	335 991	326 626	416 919	543 011
Pay-as-you-earn (PAYE) tax	..	..	11 098	32 849	126 367	269 244	296 370	283 610	356 484	458 306
Fringe benefits	..	..	844	1 675	5 350	12 111	11 947	12 966	15 480	22 532
Non-resident tax	..	..	196	835	4 585	16 350	22 479	22 576	28 980	40 374
Dividends	..	..	14	1 165	2 772	4 355	5 195	7 474	15 975	21 799
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	9 685	31 051	97 052	158 664	170 577	213 300	339 420	546 318
1210 On profits	..	..	9 685	31 051	97 052	158 664	170 577	213 300	339 420	546 318
Company assessments	..	..	1 984	6 981	14 186	19 619	16 369	30 780	29 955	59 588
Provisional corporate income tax	..	..	3 957	16 253	43 723	55 936	65 470	78 331	152 526	276 850
Withholding tax on corporations	..	..	3 745	7 817	39 143	83 109	88 738	104 189	149 845	197 145
Capital gains tax	..	..	0	0	0	0	0	0	0	0
Advance Income Tax (AIT)	..	..	0	0	0	0	0	0	7 094	12 736
1220 On capital gains of corporates	..	..	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	29 263	84 865	248 646	507 491	564 313	619 701	815 774	1 109 756
5100 Taxes on production, sale, transfer, etc	..	..	29 263	84 865	248 646	507 491	563 043	617 070	812 312	1 106 341

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5110 General taxes on goods and services	..	..	14 216	38 751	137 551	287 974	336 128	343 184	424 743	595 737
5111 Value added taxes	..	..	14 216	38 751	137 539	287 926	336 101	343 158	424 632	590 233
VAT revenues (domestic)	..	..	6 880	21 932	67 149	163 852	176 801	197 059	260 585	351 605
VAT on imports	..	..	8 279	22 482	80 007	152 835	138 453	166 486	209 753	299 460
VAT refunds	..	..	- 942	- 5 663	- 9 618	- 28 761	20 847	- 20 386	- 45 706	- 60 832
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	12	48	27	26	111	5 504
Turnover tax	..	..	..	..	12	48	27	26	111	5 504
5120 Taxes on specific goods and services	..	..	15 047	46 115	111 094	219 517	226 915	273 886	387 569	510 604
5121 Excises	..	..	8 097	31 122	64 856	131 225	142 242	181 387	238 352	302 838
Local excise taxes	..	..	1 294	5 805	15 368	36 215	40 042	47 363	62 218	84 124
Excise taxes on imports	..	..	5 401	14 233	26 419	55 172	52 302	53 186	95 889	135 742
Road Levy (fuel tax)	..	..	1 402	7 507	9 312	31 218	39 055	36 597	66 738	69 042
Road tax (fuel tax)	..	..	0	0	3 837	6 662	7 941	9 213	8 261	8 396
Rural Electrification Levy (fuel tax)	..	..	0	3 577	8 681	0	0	33 231	0	0
Storage Levy (fuel tax)	..	..	0	0	1 240	1 958	2 902	1 797	5 247	5 535
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	6 950	14 993	46 238	88 292	84 672	92 498	149 217	207 766
Import duty	..	..	6 229	15 775	46 121	88 213	82 528	87 702	143 302	197 901
Prepayments collected on import duties	..	..	721	- 783	117	79	33	1 323	1	0
Surcharges on import duties	..	..	0	0	0	0	2 112	3 474	5 914	9 865
5124 Taxes on exports	..	..	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	0	0	0	0	1 271	2 631	3 461	3 415
5210 Recurrent taxes	..	..	..	..	..	..	1 271	2 631	3 461	3 415
5211 Paid by households: motor vehicles	..	..	..	..	..	..	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	..	..	..	1 271	2 631	3 461	3 415
Carbon tax on vehicle ownership	..	..	..	..	..	..	1 271	2 631	3 461	3 415
5213 Paid in respect of other goods	..	..	..	..	..	..	0	0	0	0
5220 Non-recurrent taxes	..	..	..	..	..	..	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	<b>82</b>	<b>303</b>	<b>554</b>	<b>714</b>	<b>36</b>	<b>855</b>	<b>1 251</b>	<b>1 637</b>
6100 Paid solely by business	..	..	82	303	554	714	36	855	1 251	1 637
Miscellaneous duties	..	..	82	303	554	714	36	855	1 251	1 637
6200 Other	..	..	0	0	0	0	0	0	0	0

.. Not available

Note: For the years 2022 and 2023, data are on a fiscal year basis beginning 1st April, and for the years up to 2021, the years are on a fiscal year basis beginning 1<sup>st</sup> July. For example, the data for 2023 represent April 2023 to March 2024, while the data for the year 2021 represent July 2020 to June 2021. Since the fiscal year corresponding to 2021 ends in June 2021, and the fiscal year corresponding to 2022 begins in April 2022, there is a nine-month gap in the revenue data between the years corresponding to 2021 and 2022. The figures reported for 2022 in this edition of *Revenue Statistics in Africa* are different than what was reported in the previous edition, since they corresponded to a different fiscal year than what is reported in this edition.

Figures exclude revenues from business licenses and permits collected by city and district councils from business entities within their jurisdictions.

Heading 1210: The Malawi Revenue Authority (MRA) began collecting a three percent Advanced Income Tax (AIT) on commercial goods on May 1, 2022.

Heading 2000: Social security contributions for Malawi are deemed to be zero as they do not meet the criteria to be classified as social security contributions set out in the OECD classification of taxes in the *Interpretative Guide*.

Heading 4000: Revenues from property taxes are mainly levied by local governments for which data on revenue are not available.

Source: Ministry of Finance, Economic Planning and Development of Malawi.

Table 5.21. Mali – Details of tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	<b>124 203</b>	<b>239 362</b>	<b>476 775</b>	<b>748 245</b>	<b>1 207 241</b>	<b>1 408 675</b>	<b>1 910 709</b>	<b>2 182 450</b>	<b>2 072 869</b>	<b>2 401 711</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>26 399</b>	<b>34 698</b>	<b>78 979</b>	<b>184 760</b>	<b>296 284</b>	<b>327 103</b>	<b>495 867</b>	<b>525 539</b>	<b>529 216</b>	<b>653 991</b>
1100 Of individuals	10 053	16 061	33 283	50 375	88 233	94 711	133 257	137 752	147 879	182 593
1110 On income and profits	10 053	16 061	33 283	50 375	88 233	94 711	133 257	137 752	147 879	182 593
Retained tax on salaries and wages, private sector	5 853	12 374	25 119	39 859	71 153	76 734	109 256	119 803	109 997	135 973
Retained tax on salaries and wages, public sector	2 723	3 311	7 125	8 624	13 904	13 882	19 624	11 535	31 105	38 521
Capital gains tax	0	0	0	0	862	1 042	989	2 955	2 925	3 819
Taxes on property income	1 477	376	1 039	1 892	2 314	3 053	3 388	3 459	3 851	4 279
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	10 840	16 034	38 386	118 346	179 458	206 698	326 412	332 699	339 364	420 843
1210 On profits	10 840	16 034	38 386	118 346	179 458	206 698	326 412	332 699	339 364	420 843
Corporate tax (private)	..	..	31 767	107 582	174 433	199 055	322 380	306 584	332 838	414 756
Corporate tax (public)	..	..	0	121	1	0	108	20 341	30	70
Tax on industrial and commercial profits, private sector	10 840	15 996	6 589	10 643	5 024	7 643	3 925	5 775	6 496	6 018
Tax on industrial and commercial profits, public sector	0	38	30	0	0	0	0	0	0	0
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	5 506	2 603	7 310	16 039	28 593	25 694	36 197	55 089	41 974	50 554
Synthetic tax	0	480	1 449	1 212	1 441	1 503	1 399	1 544	1 757	1 832
Tax on income and securities	5 506	2 123	5 861	14 827	27 152	24 191	34 798	53 545	40 217	48 722
<b>2000 Social security contributions</b>	<b>13 169</b>	<b>18 442</b>	<b>45 497</b>	<b>73 600</b>	<b>149 083</b>	<b>190 924</b>	<b>333 298</b>	<b>403 322</b>	<b>442 743</b>	<b>522 454</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	13 169	18 442	45 497	73 600	149 083	190 924	333 298	403 322	442 743	522 454
Social security contributions (CMSS)	..	..	9 259	12 834	26 550	45 311	114 470	153 307	151 838	174 500
Social security contributions (INPS)	13 169	18 442	36 238	60 766	90 152	108 086	154 189	165 462	204 400	237 036
Social security contributions (CANAM - CMSS)	..	..	..	..	18 393	18 100	26 596	38 313	36 935	49 391
Social security contributions (CANAM - INPS)	..	..	..	..	13 871	19 324	38 041	46 236	49 570	61 527
Social security contributions (CANAM - ANICT / AR / PGT)	..	..	..	..	118	103	2	4	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>2 470</b>	<b>4 671</b>	<b>8 381</b>	<b>6 278</b>	<b>11 567</b>	<b>13 192</b>	<b>5 724</b>	<b>12 197</b>	<b>14 882</b>	<b>20 283</b>
Fixed contribution	2 470	4 671	8 381	6 278	11 567	13 192	5 724	12 197	14 882	20 283
Counterpart of salaries paid / foreign mineral companies	0	0	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	<b>2 724</b>	<b>3 149</b>	<b>7 909</b>	<b>12 062</b>	<b>17 933</b>	<b>28 489</b>	<b>27 441</b>	<b>30 802</b>	<b>29 307</b>	<b>40 016</b>
4100 Recurrent taxes on immovable property	54	119	930	979	1 561	1 590	2 074	2 193	2 504	2 656
Property retention tax	54	119	930	979	1 549	1 572	2 025	2 144	2 474	2 589
Tax on private rentals	0	0	0	0	12	18	49	49	30	66

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	2 670	3 030	6 979	11 083	16 372	26 899	25 366	28 610	26 803	37 360
Registration fees (DGI)	2 600	2 934	3 414	6 928	11 023	18 390	12 158	14 018	11 382	18 675
Registration fees (DND)	0	0	3 055	4 107	5 321	8 436	13 174	14 544	15 411	18 679
Transfer letter and land occupancy permit in land registry	70	96	510	0	0	0	0	0	0	0
Land occupancy fees	0	0	0	48	28	73	35	48	10	6
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>73 710</b>	<b>172 271</b>	<b>328 545</b>	<b>451 942</b>	<b>689 931</b>	<b>811 118</b>	<b>951 516</b>	<b>1 129 950</b>	<b>984 405</b>	<b>1 057 132</b>
5100 Taxes on production, sale, transfer, etc	73 011	171 443	327 388	450 213	687 273	807 832	947 936	1 126 298	980 596	1 052 975
5110 General taxes	27 647	80 633	191 827	260 599	328 157	394 552	512 318	594 898	513 714	475 071
5111 Value added taxes	27 647	80 633	191 827	260 599	328 157	394 552	488 545	588 033	511 180	473 944
VAT on imports	13 863	46 622	119 548	161 656	210 431	232 434	328 676	401 303	309 147	342 084
VAT revenues (private sector)	9 332	31 218	67 629	95 383	113 512	150 102	159 346	186 359	197 202	126 550
VAT revenues (government)	4 452	2 793	4 650	3 560	4 214	12 016	522	371	4 831	5 310
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	23 774	6 865	2 534	1 127
General Solidarity Contribution (Sustainable Development Fund - FDD)	..	..	..	..	..	..	23 774	6 865	2 534	1 127
5120 Taxes on specific goods and services	45 364	90 810	135 561	189 614	359 116	413 280	435 618	531 400	466 883	577 904
5121 Excises	23 257	45 791	42 725	56 909	136 898	159 013	127 286	81 985	126 260	224 318
Domestic taxes on petroleum products (TIPP)	9 133	33 694	26 389	25 660	93 264	100 648	55 127	20 814	35 805	130 826
Ad Valorem Tax (Mining Companies) (DNDC)	439	4 233	9 811	20 479	25 253	30 605	40 165	32 556	61 527	54 506
Local taxes on tobacco	981	816	3 285	5 385	8 264	12 787	14 571	12 794	6 915	7 420
Taxes on alcoholic beverages	867	1 169	1 317	1 777	3 611	3 672	4 430	2 256	1 135	2 636
Special tax on drinks	133	1 519	708	2 088	4 237	5 431	5 670	6 554	10 386	7 399
Tax on other products	11 704	4 360	1 215	1 520	2 269	5 870	7 325	7 011	10 492	21 531
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	19 055	30 734	67 175	86 853	124 049	139 263	173 257	211 063	190 290	192 588
Customs duties	19 029	29 328	60 305	76 287	111 062	124 320	153 294	188 338	167 841	169 613
Statistical fees	0	315	6 485	9 702	12 940	14 803	19 924	22 707	22 194	22 772
Degressive compensatory tax (TDP)	0	6	373	831	0	0	0	0	0	0
Cyclical tax on imports	26	1 085	12	33	47	140	38	19	254	203
5124 Taxes on exports	102	4 046	9 922	20 503	30 243	29 288	42 532	124 889	55 719	54 215
Contribution pour prestation de service (CPS) on gold	102	4 046	9 922	20 503	30 243	29 288	42 532	50 722	55 719	54 215
Export tax on cotton (Fonds pour le développement durable - FDD)	0	0	0	0	0	0	0	74 167	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2 950	10 239	15 739	25 349	67 926	85 716	92 543	113 463	94 613	106 784
Taxes on financial activities	0	5 785	9 995	17 828	39 608	41 562	53 412	67 968	49 370	54 558
Gambling revenues from PMU and casinos	1 497	1 515	1 955	3 061	5 966	6 821	5 580	9 413	12 585	13 907
Taxes on road carriers	620	1 676	2 287	2 659	3 499	4 890	2 712	2 181	1 841	2 386

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Taxes on insurance contracts	830	1 261	1 475	1 787	3 321	4 783	5 149	6 638	8 008	8 291
Other taxes on specified services	3	2	27	14	2	10	1	1	1	1
Tax on Access to the Telecom Network Open to the Public (TARTOP)	0	0	0	0	15 530	27 650	25 688	27 261	22 808	27 641
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	699	828	1 157	1 729	2 658	3 286	3 579	3 652	3 808	4 157
5210 Recurrent taxes	699	828	1 157	1 729	2 658	3 286	3 579	3 652	3 808	4 157
5211 Paid by households: motor vehicles	583	716	1 140	1 715	2 658	3 286	3 579	3 652	3 808	4 157
Motor vehicle taxes	583	716	1 140	1 715	2 658	3 286	3 579	3 652	3 808	4 157
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	116	112	17	14	0	0	0	0	0	0
Forestry and wildlife licences	116	112	17	14	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>5 731</b>	<b>6 131</b>	<b>7 464</b>	<b>19 603</b>	<b>42 443</b>	<b>37 849</b>	<b>96 863</b>	<b>80 641</b>	<b>72 316</b>	<b>107 835</b>
Stamp fees (DGI)	4 839	4 188	6 172	10 797	16 840	18 821	19 492	22 112	19 569	18 639
Stamp duties (DND)	0	0	911	143	235	277	509	579	553	648
Revenues from previous years	892	1 943	381	8 663	25 368	18 751	76 862	57 950	52 195	88 547
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Memo items:										
Community collections (CP) (UEMOA tax)	1 978	1 394	0	0	0	0	0	0	0	0

.. Not available

Note: Year ending 31st December.

ANICT = "Agence Nationale d'Investissement des Collectivités Territoriales"; AR = "Autorités Régionales"; PGT = "Paierie Générale du Trésor". The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Data on contributions from the *Caisse Malienne de Sécurité Sociale* (CMSS), the *Caisse Nationale d'Assurance Maladie* (CANAM), and the *Institut National de Prévoyance Sociale* (INPS) are only available from 2004, 2011, and 2006 respectively. These revenues are not included in Malian state revenues.

Heading 2400: This heading includes data from CANAM. Part of CANAM's revenues is collected by CMSS and INPS. These revenues do not form part of the revenues of CMSS or INPS.

Heading 5123: Revenues from ECOWAS (Economic Community of West African States), including statistical fees, the community levy, and the degressive protection tax, are not considered tax revenues or non-tax revenues of the government of Mali following the OECD *Interpretative Guide* (see § 4).

Heading 5126: Revenues from the "Tax on Access to the Public Telecommunications Network" (*TARTOP: Taxe sur Accès au Réseau de Télécom Ouvert au Public*) were included in non-tax revenues (Sales of goods and services) in previous editions.

Source: Ministry of Economy and Finance and the National Treasury and Public Accounting Directorate, Mali.

Table 5.22. Mauritania – Details of tax revenue

Million MRU

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	15 162	28 795	38 869	38 181	47 373	51 932	52 996
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	5 282	9 769	12 561	14 927	18 430	18 085	17 963
1100 Of individuals	..	..	..	2 266	4 324	5 081	5 812	6 870	7 232	8 100
1110 On income and profits	..	..	..	2 266	4 324	5 081	5 812	6 870	7 232	8 100
Tax on wages and salaries	..	..	..	1 396	3 819	4 325	4 865	5 544	5 316	6 685
of which: ITS Pétrole	..	..	..	94	129	..	..	..	..	..
Capital gains tax	..	..	..	777	400	635	834	1 197	1 795	1 283
Property income tax	..	..	..	45	101	121	112	129	121	132
General income tax	..	..	..	48	4	0	0	0	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	3 015	5 445	7 480	9 114	11 561	10 853	9 863
1210 On profits	..	..	..	3 015	5 445	7 480	9 114	11 561	10 853	9 863
Industrial and commercial profits (BIC), non-commercial profits (BNC) and flat-rate minimum tax (IMF)	..	..	..	1 400	3 400	3 759	3 909	4 677	5 222	4 444
of which: BIC Pétrole	..	..	..	144	43	..	..	..	..	..
Single tax on Société Nationale Industrielle et Minière (SNIM)	..	..	..	921	223	1 196	1 890	4 696	2 847	2 021
flat-rate minimum tax (IMF)- customs	..	..	..	695	1 499	1 941	1 524	1 648	2 290	2 548
Simplified taxation system	..	..	..	0	323	585	1 792	540	494	850
1220 On capital gains of corporates	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	1 026	1 818	2 015	2 100	2 160	2 220	2 280
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	1 026	1 818	2 015	2 100	2 160	2 220	2 280
CNSS contributions	..	..	..	424	592	686	707	730	750	770
CNAM contributions	..	..	..	602	1 227	1 329	1 393	1 430	1 470	1 510
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	32	48	50	45	51	53	57
<b>4000 Taxes on property</b>	..	..	..	646	1 387	45	58	76	44	123
4100 Recurrent taxes on immovable property	..	..	..	622	1 346	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	25	41	45	58	76	44	123
Land conservation rights	..	..	..	25	41	45	58	76	44	123

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4500 Other non-recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>8 176</b>	<b>15 772</b>	<b>24 198</b>	<b>21 032</b>	<b>26 596</b>	<b>31 181</b>	<b>32 212</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	7 964	15 440	22 745	19 729	25 160	29 550	30 844
5110 General taxes on goods and services	..	..	..	5 069	9 676	12 862	10 137	12 873	14 612	15 079
5111 Value added taxes	..	..	..	5 069	9 676	12 862	10 137	12 873	14 612	15 079
Domestic VAT revenue	..	..	..	1 290	3 500	3 937	3 339	3 883	3 187	3 481
Import VAT receipts	..	..	..	3 779	6 176	8 924	6 798	8 989	11 424	11 597
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	2 895	5 764	9 883	9 592	12 287	14 938	15 765
5121 Excises	..	..	..	681	1 199	2 771	2 618	2 768	3 020	2 965
Consumption tax	..	..	..	188	405	745	717	642	734	669
Petroleum consumption tax	..	..	..	494	581	1 765	1 604	1 730	1 946	1 947
Consumption Tax on Cement	..	..	..	0	151	226	229	322	251	278
Cancer Research and Control	..	..	..	0	63	35	68	74	89	71
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	1 950	3 964	6 311	6 191	8 696	10 894	10 827
Import tax duty	..	..	..	1 631	3 373	5 299	4 815	6 754	8 556	8 544
Tax on Imported Tonnage	..	..	..	0	0	0	470	673	687	713
Statistical tax	..	..	..	319	567	800	650	933	1 218	1 140
Tax for the promotion of culture and sport	..	..	..	0	0	0	224	299	396	394
Other import duties and charges	..	..	..	0	24	213	33	36	37	36
5124 Taxes on exports	..	..	..	0	0	3	1	0	0	702
Exit Fiscal Duty	..	..	..	..	0	3	1	0	0	0
Export Duty Fee	..	..	..	..	0	0	0	0	0	702
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	264	600	798	782	823	1 023	1 271
Tax on financial transactions	..	..	..	208	538	722	749	748	898	1 114
Airport and foreign destination tax	..	..	..	56	61	76	33	75	125	157
Consumption tax on scratch cards (TCG)	..	..	..	0	1	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	213	332	1 453	1 303	1 437	1 631	1 368
5210 Recurrent taxes	..	..	..	213	332	1 453	1 303	1 437	1 631	1 368
5211 Paid by households: motor vehicles	..	..	..	..	..	..	205	225	196	202
5212 Paid by others: motor vehicles	..	..	..	0	0	107	109	179	215	204
Payment Order – Transport Tax	..	..	..	..	..	107	109	179	215	204
5213 Paid in respect of other goods	..	..	..	60	96	1 116	989	1 033	1 221	962
Patent	..	..	..	0	76	75	73	83	78	86
Fishing duty	..	..	..	60	20	467	332	392	572	684
Exploitation royalties (RE)	..	..	..	0	0	574	585	558	489	80
Customs levy on ship provisioning	..	..	..	0	0	0	0	0	82	112
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>59</b>	<b>349</b>	<b>362</b>
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0
6200 Other	..	..	..	20	15	62	79	56	76	39
Unidentified customs revenues	..	..	..	20	15	62	79	56	76	39



.. Not available

Note: Year ending 31st December.

The data are on a cash basis. In this edition, customs data has been revised from 2011 onwards and is now more detailed, affecting headings 1210, 5111, 5121, 5123, 5124, 5126, 5212, 5213, and 6200.

Heading 2400: Social security contributions have been estimated since 2021.

Heading 4100: This heading includes municipal revenues. These revenues come from the various communal taxes and municipal levies, which include in particular the property tax on developed property, the property tax on agricultural land used for crops, the council tax, the community contribution, the patent tax, the communal tax and public domain occupation fees and royalties. It has not been possible to identify each of these revenues separately so all of them are reported under this heading, given that the majority are derived from taxes on property. These revenues are not included from 2019 onwards.

Heading 4400: This heading includes revenues from land conservation fees. They are included in tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annex A) but are included in non-tax revenues in Mauritania.

Heading 5121: This heading includes revenues from the scratch card tax for the years 2007-2019 and from 2022.

Heading 5213: Revenues from operating royalties are included in revenues from fishing rights for the years 2007-2019 and from 2022.

Source: Ministry of Finance, Mauritania.

Table 5.23. Mauritius – Details of tax revenue

Million MUR

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	<b>12 262</b>	<b>22 146</b>	<b>34 828</b>	<b>58 404</b>	<b>79 225</b>	<b>103 385</b>	<b>97 275</b>	<b>92 675</b>	<b>117 028</b>	<b>139 876</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1 804</b>	<b>2 881</b>	<b>5 829</b>	<b>15 005</b>	<b>19 793</b>	<b>27 810</b>	<b>27 940</b>	<b>27 562</b>	<b>34 959</b>	<b>42 705</b>
1100 Of individuals	863	1 540	2 553	4 583	7 614	10 453	11 221	11 450	13 944	15 632
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	941	1 341	3 276	9 457	10 993	15 648	15 000	14 306	18 842	24 127
1210 On profits	941	1 341	3 276	9 457	10 993	15 648	15 000	14 306	18 842	24 127
Income tax - Companies and corporate bodies	..	..	..	8 428	9 788	14 556	13 876	11 760	16 446	22 542
Special levy on banks	..	..	..	455	748	934	939	950	1 028	1 095
Solidarity levy on telecommunication companies	..	..	..	424	331	158	185	157	148	371
Corporate social responsibility	..	..	..	150	126	0	0	0	0	0
Special contribution from hotels	..	..	..	0	0	0	0	0	0	0
COVID-19 Levy	..	..	..	0	0	0	0	1 439	1 219	118
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	965	1 186	1 709	1 720	1 806	2 173	2 946
Tax deduction at source	..	..	..	965	1 186	1 709	1 720	1 806	2 173	2 946
<b>2000 Social security contributions</b>	<b>689</b>	<b>986</b>	<b>1 314</b>	<b>2 113</b>	<b>3 252</b>	<b>4 239</b>	<b>4 560</b>	<b>6 026</b>	<b>8 348</b>	<b>9 041</b>
2100 Employees	230	329	438	704	1 084	1 413	1 520	1 541	2 270	2 323
2110 On a payroll basis	230	329	438	704	1 084	1 413	1 520	1 541	2 270	2 323
Contributions by employees to National Pension fund (NPF)	230	329	438	704	1 084	1 413	1 520	260	0	0
Contribution Sociale Généralisée (CSG) - private sector employees	0	0	0	0	0	0	0	1 281	2 008	2 323
Contribution Sociale Généralisée (CSG) - public sector employees	0	0	0	0	0	0	0	0	262	0
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	459	657	876	1 408	2 168	2 826	3 040	4 482	5 991	6 564
2210 On a payroll basis	459	657	876	1 408	2 168	2 826	3 040	4 482	5 991	6 564
Contributions by employers to National Pension fund (NPF)	459	657	876	1 408	2 168	2 826	3 040	519	0	0
Contribution Sociale Généralisée (CSG) - private sector employers	0	0	0	0	0	0	0	2 562	4 061	4 647
Contribution Sociale Généralisée (CSG) - public sector employers	0	0	0	0	0	0	0	1 400	1 930	1 917
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	3	87	154
2310 On a payroll basis	..	..	..	..	..	..	..	3	87	154
Contribution Sociale Généralisée (CSG) - self - employed	..	..	..	..	..	..	..	3	87	154
2320 On an income tax basis	..	..	..	..	..	..	..	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>77</b>	<b>140</b>	<b>204</b>	<b>176</b>	<b>474</b>	<b>777</b>	<b>798</b>	<b>409</b>	<b>860</b>	<b>1 050</b>
Extra-budgetary taxes on payroll and workforce	77	140	204	176	474	777	798	409	860	1 050
<b>4000 Taxes on property</b>	<b>945</b>	<b>1 411</b>	<b>1 920</b>	<b>3 328</b>	<b>4 095</b>	<b>4 706</b>	<b>4 084</b>	<b>4 538</b>	<b>5 847</b>	<b>7 135</b>
4100 Recurrent taxes on immovable property	135	205	240	417	146	294	321	296	305	231
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	135	205	240	417	146	294	321	296	305	231
Local taxes on immovable property	135	205	240	410	143	288	313	293	302	229

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Campement taxes	..	..	..	6	3	6	8	3	3	2
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	809	1 206	1 680	2 902	3 907	4 376	3 754	4 216	5 496	6 830
Land transfer tax	..	..	409	1 190	1 650	1 964	1 693	1 939	2 640	3 370
Registration duty on transfer of immovable property	..	..	562	1 180	1 708	1 859	1 619	1 780	2 296	2 928
Tax on transfer of leasehold rights in state lands	..	..	0	175	157	164	144	128	191	159
Registration duty on transfer of shares	..	..	0	84	122	53	25	56	63	68
Registration duty on fixed and floating charges	..	..	116	180	157	220	181	211	306	306
Stamp duties	..	..	14	75	112	115	91	102	0	0
Registration duty on loans	..	..	0	9	0	0	0	0	0	0
Mortgages, inscriptions and transcriptions	..	..	10	11	0	0	0	0	0	0
Other taxes on financial and capital transactions	..	..	568	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	10	42	36	10	27	46	73
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	10	42	36	10	27	46	73
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>8 617</b>	<b>16 514</b>	<b>25 300</b>	<b>37 618</b>	<b>51 422</b>	<b>65 719</b>	<b>59 781</b>	<b>54 017</b>	<b>66 832</b>	<b>79 780</b>
5100 Taxes on production, sale, transfer, etc	8 499	16 312	23 445	34 755	47 254	61 018	55 784	50 151	62 488	75 007
5110 General taxes on goods and services	64	5 604	12 529	21 094	28 036	34 941	32 658	28 490	38 273	47 767
5111 Value added taxes	0	5 604	12 529	21 094	28 036	34 941	32 658	28 490	38 273	47 767
VAT revenues (gross)	..	..	..	26 590	33 302	41 948	39 061	35 716	46 949	57 559
VAT refunds	..	..	..	- 5 495	- 5 267	- 7 007	- 6 403	- 7 226	- 8 676	- 9 792
5112 Sales tax	64	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
Extra-budgetary taxes on goods and services	..	..	..	..	..	..	..	..	..	..
Local taxes on goods and services	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	8 435	10 707	10 916	13 660	19 218	26 077	23 125	21 660	24 215	27 240
Unallocated budgetary taxes on goods and services	..	..	3 279	0	0	0	0	0	0	0
5121 Excises	..	..	2 840	9 331	14 834	20 871	18 925	18 680	20 144	21 055
Spirits, liquors and alcoholic beverages	..	..	1 220	2 351	4 448	5 221	5 307	5 068	5 691	6 450
Tobacco products	..	..	1 617	2 371	3 851	5 233	5 620	5 845	6 346	7 233
Motor vehicles and motor cycles	..	..	0	1 928	2 471	3 756	3 120	2 636	2 510	1 677
Petroleum products (including MID Levy)	..	..	0	2 421	3 292	5 700	3 938	3 859	4 287	4 363
PET bottles and other plastic products	..	..	0	159	250	270	273	236	228	246
Sugar content of soft drinks	..	..	0	0	344	445	428	813	792	818
Energy inefficient products	..	..	0	0	3	4	19	12	29	31
Sugar brokerage	..	..	1	0	0	0	0	0	0	0
Extra-budgetary excise taxes	..	..	0	0	0	0	0	0	0	0
Other excises	..	..	1	101	175	242	219	210	262	237
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	3 899	1 525	1 302	1 379	1 216	1 180	1 528	1 825
5124 Taxes on exports	..	..	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	898	2 731	3 083	3 827	2 984	1 800	2 543	4 360
Taxes on the national lottery and other lotteries	..	..	14	693	436	309	285	275	310	429
Betting taxes on horse racing, football, etc.	..	..	269	658	837	1 047	740	928	1 012	1 239
Gaming taxes on casinos and gaming houses	..	..	614	818	591	797	695	571	608	1 043

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Passenger fee on air tickets	..	..	0	561	1 173	1 673	1 264	26	613	1 648
Levy on messaging services	..	..	0	0	46	0	0	0	0	0
Hotel and restaurant tax	..	..	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	0	73	0	0	0	0	0	0
Temporary solidarity tax on hotels	..	..	..	0	..	..	..	..	..	..
Local government taxes on goods and services	..	..	..	73	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	118	203	1 750	2 765	4 168	4 701	3 998	3 867	4 344	4 772
5210 Recurrent taxes	118	203	1 287	1 934	2 702	3 019	2 770	2 513	2 963	3 309
5211 Paid by households: motor vehicles	0	0	652	1 117	1 362	1 604	1 587	1 704	1 802	1 807
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	118	203	635	816	1 341	1 415	1 183	808	1 161	1 502
Company licences	..	..	103	148	306	200	203	213	217	192
Incorporation and lodging fees, search duty, etc.	..	..	5	9	18	13	12	10	12	12
Tourist enterprise licences	..	..	33	74	91	112	73	24	49	112
Gambling licences	..	..	48	100	368	439	344	305	286	432
Liquor licences	..	..	10	10	25	23	22	22	22	22
Freeport licences	..	..	0	0	6	1	9	5	5	5
Pharmacy licences	..	..	0	1	2	1	1	1	2	2
Fishing vessel licences	..	..	38	52	43	82	85	23	92	24
Registration of factories	..	..	2	2	3	3	2	2	2	2
Registration of associations	..	..	1	2	1	1	1	1	0	1
Recruitment licences	..	..	0	2	0	0	0	0	0	0
Environment protection fee	..	..	132	141	391	424	330	89	326	549
Advertising structure fee	..	..	0	0	63	58	44	46	35	43
Regional taxes on permission to use goods	..	..	2	2	2	0	3	3	3	4
Local taxes on permission to use goods	118	203	244	255	0	21	18	30	28	27
Other recurrent taxes on goods and activities	..	..	16	20	23	36	34	34	81	75
5220 Non-recurrent taxes	0	0	463	832	1 466	1 682	1 228	1 354	1 381	1 463
Processing fee on acquisitions schemes	..	..	0	0	4	1	7	7	4	8
Registration duty on transfer of motor vehicles	..	..	463	794	1 277	1 462	1 175	1 322	1 347	1 417
Land conversion tax	..	..	0	38	185	219	45	25	30	38
5300 Unallocable between 5100 and 5200	0	0	105	98	0	0	0	0	0	0
Extra-budgetary taxes on goods and services	..	..	105	98	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>130</b>	<b>215</b>	<b>260</b>	<b>164</b>	<b>188</b>	<b>134</b>	<b>112</b>	<b>122</b>	<b>181</b>	<b>165</b>
Mauritius Revenue Authority penalties	0	0	0	0	74	36	31	23	30	41
Unidentified local government taxes	0	0	0	0	0	0	0	0	0	0
Unidentified taxes	130	215	260	164	114	98	80	99	150	125
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data for 2016 onwards and for years prior to 2010 are on a fiscal year basis beginning 1st July. For example, the data for 2009 represent July 2008 to June 2009 and 2023 represents July 2022 to June 2023. The data for years 2010-15 are on a calendar year (January-December) basis.

Mauritius budget statements cover January-June 2015 and July 2015 to June 2016, but neither the fiscal nor the calendar year for 2015. Figures for 2015 are therefore estimated using quarterly revenue figures at the aggregate level and fiscal year revenue data.

Data are reported on a cash basis.

Data for the central government budgetary tax prior to 2007 and all extra-budgetary, regional and local data were classified according to the IMF *Government Finance Statistics Manual*. The 1986 manual was used for data up to 2009 and the 2001 manual for data up to 2009 onwards. Data from 2007 onwards are classified under the OECD classification, as set out in the *Interpretative Guide* in Annex A.

Heading 2000: revenues under this heading refer to revenues reported as contributions to the National Pension Fund (NPF) in the *Digest of Social Security Statistics*. Employer contributions and employee contributions are calculated by taking respectively one third and two thirds of total NPF contributions since employer contributions rates are set at twice those of employees. Contributions to the National Savings Fund (NSF) are not included in *Revenue Statistics in Africa*, since they do not meet the definition of social security contributions. In 2020, the *Contribution Sociale Généralisée* was introduced by the Finance (Miscellaneous Provisions) Act 2020, which replaced the National Pensions Fund (NPF) beginning in September 2020. The NPF contributions for 2020/21 therefore consist only of the amount received for July and August.

Heading 3000: revenues under this heading include revenues collected by the Ministry of Social Services under the Training Levy.

Heading 1210: The solidarity levy on telecommunications companies, the corporate social responsibility tax and the special contribution from hotels are classified as "other taxes" by the Mauritius Revenue Authority.

Heading 5213: The Environment protection fee and advertising structure fee are classified as other taxes by the Mauritius Revenue Authority.

Heading 5220: Includes the registration duty on transfer of motor vehicles and the land conversion tax that are classified as taxes on property by the Mauritius Revenue Authority.

Source: Mauritius Revenue Authority for the central government budgetary tax data from 2007 to 2014. Statistics Mauritius for extra-budgetary, local government, regional government and social security revenues from 1990 to 2022, as well as for budgetary central government tax revenues up to 2006; Ministry of Finance budget estimates for detailed revenue figures for the periods July 2005-June 2008, for 2016-22, and for the figures used to estimate calendar year 2015 revenues.

Table 5.24. Morocco – Details of tax revenue

Million MAD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	90 900	137 440	216 769	265 069	327 338	314 334	347 401	397 942	417 397
<b>1000 Taxes on income, profits and capital gains</b>	..	23 656	42 613	62 646	78 952	98 276	95 427	98 265	122 588	126 061
1100 Of individuals	..	14 540	23 661	26 598	37 214	44 353	42 206	47 905	50 855	53 809
1110 On income and profits	..	12 473	21 009	22 391	32 797	42 823	41 568	47 416	49 957	53 242
Salaries	..	10 829	18 830	19 409	28 277	32 865	32 516	35 317	39 247	40 658
Professional income	..	1 645	2 179	2 982	4 519	6 112	5 251	5 627	4 932	6 124
Other personal income taxes	..	0	0	0	0	3 846	3 801	6 472	5 777	6 460
1120 On capital gains	..	2 067	2 653	4 207	4 417	1 530	637	489	898	567
1200 Corporate	..	9 116	18 952	36 049	41 738	53 924	53 221	50 361	71 733	72 252
1210 On profits	..	8 330	16 962	31 164	32 693	53 920	53 221	50 354	71 726	72 230
Profits	..	8 084	16 494	29 381	30 553	51 396	50 971	47 912	69 015	69 055
Gross profits distributed to foreign companies	..	246	468	1 783	2 140	2 524	2 250	2 442	2 712	3 175
1220 On capital gains of corporates	..	786	1 990	4 884	9 045	4	0	6	7	22
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	9 982	22 983	37 924	52 418	73 616	77 978	82 173	89 823	94 851
2100 Employees	..	2 803	8 313	13 208	17 730	24 847	25 799	27 808	29 494	31 200
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	7 179	14 644	24 524	34 385	48 265	51 630	52 690	58 551	61 717
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	25	192	302	505	549	1 675	1 779	1 934
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	0	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	5 405	8 403	12 702	19 536	16 536	13 445	18 590	19 843	22 296
4100 Recurrent taxes on immovable property	..	3 340	4 415	5 740	6 859	8 182	7 487	9 713	9 233	10 265
4110 Households	..	1 989	2 866	3 898	4 414	5 324	4 855	6 325	6 014	6 555
Housing tax	..	517	696	382	364	443	292	412	378	430
Tax on undeveloped land	..	135	236	839	1 113	1 577	1 342	1 817	1 719	1 981
Communal services tax	..	1 337	1 934	2 677	2 937	3 304	3 221	4 096	3 917	4 144
4120 Others	..	1 351	1 549	1 842	2 445	2 858	2 632	3 388	3 219	3 710
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	2 065	3 988	6 962	12 677	8 354	5 958	8 877	10 610	12 031
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	50 655	62 100	101 384	111 766	137 937	126 572	147 284	164 796	173 054
5100 Taxes on production, sale, transfer, etc	..	49 539	60 701	99 056	108 848	131 538	120 742	140 511	157 772	165 566
5110 General taxes on goods and services	..	21 476	32 607	65 247	75 271	87 396	79 781	93 043	106 826	110 065

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5111 Value added taxes	..	21 476	32 607	65 247	75 271	87 396	79 781	93 043	106 826	110 065
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	28 063	28 094	33 809	33 577	44 142	40 961	47 468	50 945	55 501
5121 Excises	..	15 223	15 631	21 382	25 661	30 276	27 633	31 235	31 994	33 260
Domestic excises	..	15 183	15 544	21 132	25 366	29 900	27 390	30 960	31 605	32 780
Tax on the sale of forestry products	..	4	18	26	29	- 3	4	10	20	11
Tax on the sale of beverages	..	23	37	143	162	221	117	126	199	274
Tax on mineral and drinking water	..	13	31	81	104	157	122	139	170	195
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	12 810	12 386	12 242	7 715	9 768	9 488	11 885	13 895	16 436
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	30	77	184	201	4 098	3 840	4 348	5 056	5 804
Tax on visitors	..	26	67	160	173	258	109	82	164	260
Tax on public passenger transport	..	4	10	24	28	38	23	30	32	32
Stamp duty on screen advertising	..	0	0	0	0	3 803	3 708	4 236	4 860	5 512
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	1 116	1 398	2 328	2 918	6 399	5 830	6 773	7 024	7 489
5210 Recurrent taxes	..	964	1 134	1 385	1 955	3 459	3 470	3 756	4 009	4 105
5211 Paid by households: motor vehicles	..	959	1 119	1 351	1 920	2 846	2 805	3 047	3 244	3 328
5212 Paid by others: motor vehicles	..	0	0	0	0	583	629	669	722	736
5213 Paid in respect of other goods	..	5	15	33	35	29	36	40	43	41
Tax on hunting licences	..	5	15	33	35	29	36	40	43	41
5220 Non-recurrent taxes	..	152	265	943	963	2 941	2 359	3 017	3 016	3 383
Tax on building operations	..	113	230	703	709	730	618	829	793	904
Tax on subdivision operations	..	39	35	240	254	313	215	229	258	285
Other	..	0	0	0	0	1 898	1 526	1 959	1 965	2 194
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>1 201</b>	<b>1 341</b>	<b>2 112</b>	<b>2 398</b>	<b>972</b>	<b>912</b>	<b>1 074</b>	<b>1 143</b>	<b>1 136</b>
Stamp duties	..	1 132	1 260	1 683	2 092	801	733	868	910	941
Local taxes	..	69	81	429	306	171	179	206	233	195
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

The data include taxes allocated to the Special Treasury Accounts (*Fonds Spéciaux du Trésor*).

Heading 2000: Data for social security contributions are estimated for the years 2000 and 2001. Revenues from tax surcharges and penalties are considered as non-tax revenues following the OECD classification of taxes (see the Interpretative Guide in Annexes A and B). Under Morocco's national classification they are included in tax revenues.

Source: Ministry of Economy and Finance, Morocco.

Table 5.25. Mozambique – Details of tax revenue

Million MZN

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	101 153	205 303	203 808	204 456	239 979	256 651	285 686
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	18 430	57 810	90 534	100 018	109 469	128 992	149 752
1100 Of individuals	..	..	..	8 631	21 311	37 328	40 995	44 836	50 911	58 535
1110 On income and profits	..	..	..	8 631	21 311	37 328	40 995	44 836	50 911	58 535
Employees and others - Imposto Rendimento de Pessoas Singulares (IRPS)	..	..	..	7 888	20 056	35 579	39 318	43 275	49 435	56 741
Business and professional income - IRPS	..	..	..	741	1 255	1 749	1 676	1 557	1 473	1 792
Withholding tax - IRPS	..	..	..	0	0	1	1	4	3	1
Labor Income Tax Section "A"	..	..	..	1	0	0	0	0	0	0
Complementary tax	..	..	..	0	0	0	0	0	0	0
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	9 799	36 498	53 206	59 023	64 633	78 081	91 217
1210 On profits	..	..	..	9 799	36 498	53 206	59 023	64 633	78 081	91 217
Corporate income tax - Imposto sobre o Rendimento das Pessoas Colectivas (IRPC)	..	..	..	9 467	36 092	43 218	46 838	50 881	64 730	70 783
Final settlement - IRPC	..	..	..	0	0	9 216	11 369	12 657	12 298	19 347
Withholding tax - free zones	..	..	..	327	406	764	811	1 089	1 046	1 082
Withholding tax - IRPC	..	..	..	0	0	8	5	6	8	5
Industrial contribution groups A and B	..	..	..	5	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	1 161	3 445	518	1 549	941	1 776	2 674
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
Public sector employer contribution	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	1 161	3 445	518	1 549	941	1 776	2 674
Retirement compensation and survivor's pension	..	..	..	1 161	3 445	0	0	0	0	0
Other public sector social contributions	..	..	..	0	0	200	1 118	208	1 241	1 523
Funeral allowance	..	..	..	0	0	241	312	338	428	830
State employee contributions	..	..	..	0	0	76	119	396	107	321
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	599	1 401	2 666	4 088	6 674	3 048	4 042
4100 Recurrent taxes on immovable property	..	..	..	0	1	0	0	0	0	0
4110 Households	..	..	..	0	1	..	..	..	..	..
Property tax	..	..	..	0	1	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	14	0	13	0	0



	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Inheritance and donations tax	..	..	..	..	..	14	..	13	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	598	1 401	2 652	4 088	6 661	3 048	4 042
Stamp duties	..	..	..	598	1 401	2 629	4 088	6 652	3 048	4 042
Property transfer tax	..	..	..	0	0	23	0	9	0	0
4500 Other non-recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	<b>80 550</b>	<b>141 548</b>	<b>109 336</b>	<b>95 133</b>	<b>120 712</b>	<b>120 804</b>	<b>126 255</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	35 950	77 916	109 164	95 132	120 563	120 801	126 252
5110 General taxes on goods and services	..	..	..	24 188	51 905	74 037	63 277	83 367	84 403	85 579
5111 Value added taxes	..	..	..	24 165	51 719	73 791	63 041	83 076	84 072	85 237
VAT on domestic transactions	..	..	..	9 798	21 877	31 836	36 996	39 021	37 881	36 003
VAT on imports	..	..	..	14 366	29 842	41 955	38 503	44 055	46 206	49 234
VAT refunds	..	..	..	0	0	0	- 12 457	0	- 14	0
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	24	185	246	236	291	330	342
Simplified tax for small taxpayers	..	..	..	24	185	246	236	291	330	342
5120 Taxes on specific goods and services	..	..	..	11 762	26 012	35 127	31 854	37 196	36 398	40 674
5121 Excises	..	..	..	6 394	12 876	17 340	16 059	18 382	16 955	19 261
Excises - imports	..	..	..	1 241	3 769	5 078	4 388	4 596	5 299	11 278
Beer - domestic production	..	..	..	1 811	2 910	3 376	0	3 373	3 167	4 916
Tobacco - domestic production	..	..	..	271	735	731	0	658	426	658
Other excises - domestic production	..	..	..	137	425	689	5 152	1 624	1 950	1 721
Fuel tax (earmarked)	..	..	..	2 935	5 037	0	0	0	0	0
Petrol	..	..	..	0	0	3 000	2 693	4 175	3 484	404
Diesel	..	..	..	0	0	4 394	3 728	3 693	2 625	283
Other fuels	..	..	..	0	0	71	98	263	4	1
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	5 264	12 643	17 416	15 579	18 620	19 131	21 042
Customs duties	..	..	..	5 254	12 641	16 265	15 083	17 954	18 324	18 019
Surcharge (trade tax)	..	..	..	10	2	800	2	24	79	2 351
Customs service Fee	..	..	..	0	0	130	352	543	727	460
Maritime trade tax	..	..	..	0	0	221	142	99	0	213
5124 Taxes on exports	..	..	..	47	382	0	0	0	0	0
Madeira overvaluation tax	..	..	..	0	296	..	..	..	..	..
Cashew nut overvaluation tax	..	..	..	47	86	..	..	..	..	..
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	56	109	371	216	194	312	371
Special tax on gambling	..	..	..	56	109	371	216	194	312	371
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	44 600	63 632	172	1	149	3	2
5210 Recurrent taxes	..	..	..	44 600	63 632	1	1	1	3	2
5211 Paid by households: motor vehicles	..	..	..	62	4	1	1	1	3	2
Vehicle tax	..	..	..	62	4	1	1	1	3	2
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	44 538	63 628	0	0	0	0	0
Fishing License	..	..	..	44 538	63 628	..	..	..	..	..

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5220 Non-recurrent taxes	..	..	..	0	0	171	0	148	0	0
Land use tax	..	..	..	..	..	75	..	77	..	..
Contractor registration Fee	..	..	..	..	..	55	..	41	..	..
Concession and exploitation application fee	..	..	..	..	..	6	..	26	..	..
Customs transit fee	..	..	..	..	..	26	..	0	..	..
Operator and tobacco production registration fees	..	..	..	..	..	8	..	3	..	..
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>414</b>	<b>1 098</b>	<b>754</b>	<b>3 669</b>	<b>2 183</b>	<b>2 031</b>	<b>2 964</b>
National reconstruction tax	..	..	..	0	0	22	50	24	23	26
Other national taxes	..	..	..	0	0	732	3 619	2 160	2 008	2 938
Miscellaneous other taxes	..	..	..	414	1 098	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Revenue from "Special Tax on Gambling" are considered a tax on specific services under the OECD classification, as set out in the Interpretative Guide in Annex

A. The national classification of Mozambique classifies it as income tax.

Source: Mozambique Revenue Authority.

Table 5.26. Namibia – Details of tax revenue

Million NAD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	15 734	31 974	36 550	33 070	37 202	42 151	51 558
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	9 912	19 006	22 611	22 295	22 949	25 362	31 249
1100 Of individuals	..	..	..	6 156	10 982	14 557	14 077	14 953	16 531	19 249
1110 On income and profits	..	..	..	6 156	10 982	14 557	14 077	14 953	16 531	19 249
Income tax on individuals	..	..	..	5 945	10 794	14 147	13 768	14 629	16 137	18 559
Non-resident shareholders tax	..	..	..	189	147	307	207	227	279	480
Tax on royalty	..	..	..	21	41	103	102	97	115	211
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	3 756	8 024	8 054	8 218	7 995	8 831	11 999
1210 On profits	..	..	..	3 756	8 024	8 054	8 218	7 995	8 831	11 999
Diamond mining companies	..	..	..	354	2 199	1 143	1 367	933	1 579	2 329
Other mining companies	..	..	..	213	99	187	849	743	511	1 601
Non-mining companies	..	..	..	3 018	5 425	5 927	5 342	5 810	6 071	7 109
Withholding taxes	..	..	..	156	280	797	653	509	665	961
Annual levy on gambling income	..	..	..	15	21	0	6	1	5	0
1220 On capital gains of corporates	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	305	537	621	650	603	595	605
2100 Employees	..	..	..	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	305	537	621	650	603	595	605
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	139	313	174	173	242	247	261
4100 Recurrent taxes on immovable property	..	..	..	0	0	0	0	5	2	4
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	139	313	174	173	237	245	257
4500 Other non-recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	5 169	11 902	13 035	9 855	13 276	15 802	19 191
5100 Taxes on production, sale, transfer, etc	..	..	..	5 169	11 901	13 035	9 852	13 274	15 799	19 191
5110 General taxes on goods and services	..	..	..	5 057	11 678	11 516	8 326	11 431	14 176	17 303

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5111 Value added taxes	..	..	..	5 057	11 678	11 516	8 326	11 431	14 176	17 303
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	113	223	1 519	1 526	1 843	1 623	1 888
5121 Excises	..	..	..	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	102	209	1 201	1 207	1 477	1 141	1 354
Levy on fuel	..	..	..	102	209	1 107	1 152	1 324	1 043	1 277
Environmental levies and carbon emission taxes	..	..	..	0	0	94	55	153	98	77
5124 Taxes on exports	..	..	..	0	0	303	308	339	471	522
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	11	14	15	11	27	11	11
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	0	1	0	3	2	3	0
5210 Recurrent taxes	..	..	..	..	1	..	3	2	3	..
5211 Paid by households: motor vehicles	..	..	..	..	0	..	0	0	0	..
5212 Paid by others: motor vehicles	..	..	..	..	0	..	0	0	0	..
5213 Paid in respect of other goods	..	..	..	..	1	..	3	2	3	..
5220 Non-recurrent taxes	..	..	..	..	0	..	0	0	0	..
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>208</b>	<b>216</b>	<b>109</b>	<b>97</b>	<b>133</b>	<b>145</b>	<b>252</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are on a fiscal year basis beginning 1st April. For example, the data for 2023 represent April 2023 to March 2024.

Data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 2000: Data are not available prior to 2009. Revenues include contributions towards the Maternity Leave, Sick Leave and Death Benefit Fund and the Employee's Compensation Fund.

Heading 5124: The data includes for the first time in this edition revenues from the export levy that came into force in June 2017

Heading 5111: Value added taxes include revenue from VAT, additional sales tax and the general sales tax.

Source: Namibia Revenue Agency.

Table 5.27. Niger – Details of tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	111 372	185 002	365 431	704 416	786 351	773 976	864 510	921 496	836 163
<b>1000 Taxes on income, profits and capital gains</b>	..	20 891	34 848	94 839	177 695	172 209	181 800	210 467	232 780	264 261
1100 Of individuals	..	9 634	12 268	19 756	45 501	61 154	62 628	75 487	74 689	78 146
1110 On income and profits	..	9 634	12 217	19 623	45 294	60 807	62 342	75 066	73 801	77 554
Tax on wages and salaries - excluding oil and mining from 2012	..	8 000	11 207	18 575	35 950	49 041	52 047	60 528	62 136	66 139
Tax on wages and salaries - oil	..	..	..	..	5 317	6 626	6 427	10 374	7 433	7 568
Tax on wages and salaries - mining	..	..	..	..	2 931	3 019	2 079	2 253	2 002	1 924
Synthetic tax	..	1 530	803	974	1 030	2 060	1 741	1 862	2 187	1 923
General income tax (IGR)	..	103	207	74	66	62	49	49	44	0
1120 On capital gains	..	0	51	133	208	347	285	421	888	592
Capital gains on real estate sales (IPVCI)	..	0	51	133	208	347	285	421	888	592
1200 Corporate	..	11 257	22 580	75 083	132 194	111 055	119 173	134 980	158 091	186 114
1210 On profits	..	11 257	22 580	75 083	132 194	111 055	119 173	134 980	158 091	186 114
Income tax on profits (ISB) - excluding oil and mining from 2012	..	10 933	21 605	67 863	94 709	76 228	71 566	97 997	99 513	105 164
Income tax on profits (ISB) - oil	..	..	..	..	8 923	10 850	18 647	8 528	22 091	43 988
Income tax on profits (ISB) - mining	..	..	..	..	4 242	1 279	4 482	1 740	1 237	3 413
Tax Oil	..	..	..	..	13 574	14 494	15 568	15 702	22 060	20 790
Non-commercial profits (BNC)	..	126	239	0	0	217	77	0	0	0
Income tax on securities (IRVM)	..	198	736	5 695	7 900	7 776	6 927	8 581	12 015	11 818
Port revenues	..	0	0	1 525	2 846	212	1 907	2 432	1 175	941
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	6 216	7 305	19 950	34 117	42 272	43 370	46 004	50 110	51 527
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	6 216	7 305	19 950	34 117	42 272	43 370	46 004	50 110	51 527
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	401	533	1 121	3 978	4 348	1 927	6 010	5 306	5 207
Apprenticeship tax (TAP)	..	401	533	1 121	3 978	4 348	1 927	6 010	5 306	5 207
<b>4000 Taxes on property</b>	..	1 252	1 590	2 906	2 742	9 804	13 569	14 303	17 683	18 089
4100 Recurrent taxes on immovable property	..	1 252	1 590	2 906	2 742	9 804	13 569	14 303	17 683	18 089
Real estate tax	..	1 015	1 150	2 904	2 742	1 684	995	1 080	3	0
Property tax	..	238	440	0	0	0	60	0	2	0
Flat-rate property tax	..	0	0	2	0	5	35	0	0	0
Income tax on residential leases	..	0	0	0	0	386	317	317	578	1 404
Income tax on professional leases	..	0	0	0	0	1 548	1 165	1 151	2 902	1 669
Council tax	..	0	0	0	0	3 141	2 433	3 547	4 171	3 160
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	0	0	0	0	3 040	8 563	8 207	10 026	11 855

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Real estate tax on companies - excluding oil and mining from 2012	..	0	0	0	0	2 875	3 769	4 241	4 963	7 085
Real estate tax on companies - oil	..	..	..	..	..	143	4 772	3 885	5 041	4 748
Real estate tax on companies - mining	..	..	..	..	..	22	22	81	22	22
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	<b>78 935</b>	<b>133 096</b>	<b>226 808</b>	<b>415 109</b>	<b>498 790</b>	<b>459 045</b>	<b>514 302</b>	<b>546 651</b>	<b>437 872</b>
5100 Taxes on production, sale, transfer, etc	..	77 041	132 459	225 447	412 767	494 738	454 784	509 309	541 915	432 640
5110 General taxes on goods and services	..	31 766	79 938	136 966	256 546	289 733	249 180	282 893	318 218	260 443
5111 Value added taxes	..	31 766	79 938	136 966	237 621	269 488	230 633	264 252	291 956	235 519
VAT domestic (gross) - excluding oil and mining from 2012	..	12 375	31 686	76 999	115 852	160 797	123 029	148 783	139 996	105 620
VAT domestic (gross) - oil	..	..	..	..	28 775	21 835	13 930	12 794	40 362	54 813
VAT domestic (gross) - mining	..	..	..	..	902	754	1 005	1 733	3 155	2 312
Import VAT (gross)	..	19 391	48 252	59 967	92 092	86 103	92 669	100 942	108 444	72 775
5112 Sales tax	..	..	..	..	0	0	0	0	0	0
5113 Other	..	0	0	0	18 925	20 245	18 547	18 640	26 262	24 924
Ad Valorem royalty	..	0	0	0	18 925	20 245	18 547	18 640	26 262	24 924
5120 Taxes on specific goods and services	..	45 275	52 521	88 480	156 221	205 004	205 605	226 416	223 697	172 197
5121 Excises	..	9 306	12 500	20 475	34 957	36 661	41 827	43 790	45 376	33 043
Domestic tax on petroleum products (TIPP) (including DGD)	..	4 313	6 654	11 694	19 375	15 673	17 226	14 482	16 407	22 555
Tobacco and cigarette tax	..	2 300	2 485	5 566	9 061	10 795	4 133	15 698	18 056	1 426
Tax on alcoholic beverages (TBA)	..	713	583	701	701	1 036	3 254	1 532	280	47
Artisanal exploitation tax (TEA)	..	0	0	0	22	390	1 042	975	879	0
Other excise duties	..	1 979	2 778	2 514	5 798	8 767	16 172	11 104	9 754	9 015
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	22 930	26 854	36 286	59 517	72 842	87 045	90 497	100 493	77 109
Customs duties	..	14 722	24 354	28 141	53 226	64 396	77 464	80 555	86 323	64 511
Statistical import fee	..	1 652	2 493	8 144	6 283	8 255	9 456	9 855	14 062	12 583
Miscellaneous duties (including T.C.I.)	..	6 556	7	0	8	192	124	87	109	15
5124 Taxes on exports	..	11 671	12 012	27 567	31 025	48 086	33 725	28 030	20 502	17 042
Taxes on re-exports	..	9 997	11 069	25 405	25 657	41 039	26 933	21 882	15 743	13 500
Statistical export fee	..	1 673	943	1 465	5 342	6 982	6 427	6 116	4 758	3 505
Flat-rate tax on re-export and/or transit of tobacco and cigarettes (TFEAR)	..	0	0	696	25	64	365	32	1	37
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	1 238	901	3 080	30 399	46 982	42 432	63 680	56 942	44 875
Tax on the termination of incoming international traffic (TATTIE)	..	0	0	0	18 666	18 419	10 866	27 820	15 231	2 432
Tax on the use of the telecommunications network (TURTEL)	..	0	0	0	5 349	5 853	4 076	6 082	8 631	6 495
Tax on lottery revenues	..	877	104	1 303	3 377	2 716	3 084	3 599	5 469	6 927
Single insurance tax (TUA)	..	361	792	1 490	2 310	2 852	2 804	3 143	3 422	3 621
Tax on lottery winnings	..	0	5	0	550	31	1	3	1	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Tax on gambling (TJH)	..	0	0	246	140	33	24	347	64	837
Tax on outdoor commercial advertising (TPCE)	..	0	0	41	8	0	2	0	0	0
Tax on financial activities (TAFI)	..	0	0	0	0	17 078	21 575	22 686	24 124	24 563
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	130	254	1 074	324	433	576	418	384	128
Mining duties	..	130	254	1 074	295	2	0	0	0	0
Fixed fee Mine	..	0	0	0	28	428	572	388	379	128
Oil duty	..	0	0	0	1	3	5	30	5	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	894	637	1 362	2 341	4 052	4 261	4 993	4 736	5 233
5210 Recurrent taxes	..	529	637	1 362	2 316	4 050	4 081	4 476	4 736	5 233
Stickers	..	520	625	1 354	2 310	3 072	3 225	3 257	3 634	4 255
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	9	12	8	6	977	855	1 219	1 102	978
Hunting and visiting permits	..	0	1	0	2	18	10	0	2	4
Tax on firearms (TAF)	..	9	11	8	4	13	1	2	1	1
Tax on audiovisual subscriptions	..	0	0	0	0	946	844	1 217	1 099	973
5220 Non-recurrent taxes	..	365	0	0	25	3	180	517	0	0
Road tolls	..	365	..	..	0	0	0	0	..	..
Licence plate royalty	..	0	..	..	25	3	180	517	..	..
5300 Unallocable between 5100 and 5200	..	1 000	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>3 676</b>	<b>7 630</b>	<b>19 807</b>	<b>70 775</b>	<b>58 927</b>	<b>74 264</b>	<b>73 423</b>	<b>68 966</b>	<b>59 207</b>
Registration fees	..	2 166	4 834	8 048	51 113	35 469	45 326	43 108	36 695	27 023
Levy on behalf of local authorities	..	0	0	6 512	11 727	12 304	17 064	17 459	15 675	19 335
Tax on certain corporate overheads (TCFGE)	..	310	776	1 963	4 132	5 788	5 955	6 645	6 869	6 471
Stamp duties	..	1 201	2 019	3 283	3 803	5 366	5 920	6 212	9 726	6 377
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Pour mémoire :	..	..	..	..	..	..	..	..	..	..
ECOWAS community levy	..	448	1 479	5 302	4 893	7 651	4 191	4 187	6 382	5 766
WAEMU community levy	..	866	0	0	0	6 540	7 041	7 481	10 540	9 068
AU community levy	..	0	0	0	0	0	1 451	1 455	2 243	2 003

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Revenues from the public domain, mining royalties, surface royalties from mines and petroleum and fines and penalties relating to taxes are included in non-tax revenues in this edition following the OECD classification of taxes (see the Interpretative Guide in Annexes A and B). Under Niger's national classification, they are included in tax revenues.

Heading 5121: These headings contain revenues from the Directorate General of Customs (DGD) and are annotated as such.

Heading 5220: This heading includes revenues from licence plate fees collected by the *Direction Générale du Trésor et de la Comptabilité Publique* (DGTCP) between 2005 and 2018 following the OECD classification of taxes (see the *Interpretative Guide* in Annex A). Under Niger's national classification, they are included in non-tax revenues.

Heading 6000: A percentage of some taxes is retroceded to sub-national governments, namely the tax on income from residential leases (50%), the tax on income from professional leases (50%), the synthetic tax (40%) and the business tax (100%) and these revenues are reported under the sub-heading "Levy on behalf of local authorities".

Community levies for the benefit of African regional organisations (ECOWAS, UEMOA, AU) are not considered as revenues of the government of Niger following the OECD Interpretative Guide (see § 4). Under Niger's national classification, they are included in tax revenues. Revenues that are not included in total tax revenues or non-tax revenues are shown separately under the "Memo items" heading.

Source: Directorate General of Taxes, Niger.

Table 5.28. Nigeria – Details of tax revenue

Million NGN

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	4 046 327	5 783 735	8 714 796	8 560 996	11 775 692	16 005 109	19 196 027
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	2 568 348	3 485 925	4 965 170	4 259 653	5 454 007	8 623 424	9 760 608
1100 Of individuals	..	..	..	333 381	576 327	982 057	1 052 108	1 331 127	1 172 185	1 381 807
1110 On income and profits	..	..	..	333 381	576 327	982 057	1 052 108	1 331 127	1 172 185	1 381 807
Personal Income Tax (Federal)	..	..	..	32 564	57 377	70 307	93 371	61 198	37 402	53 477
State pay-as-you-earn (PAYE) Tax	..	..	..	268 821	456 595	809 320	851 731	1 124 694	994 400	1 236 868
Personal Income Tax (State)	..	..	..	19 386	29 589	47 670	37 056	60 495	52 350	56 802
National Housing Fund contributions	..	..	..	12 610	32 766	54 760	69 950	84 740	88 033	34 660
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	2 234 967	2 909 598	3 983 113	3 207 545	4 122 880	7 451 239	8 378 802
1210 On profits	..	..	..	2 233 931	2 892 796	3 977 136	3 204 027	4 105 382	7 405 667	8 359 720
Petroleum Profits Tax	..	..	..	1 480 364	1 289 961	2 114 268	1 516 979	2 008 454	4 209 019	4 262 922
Companies Income Tax	..	..	..	658 503	1 268 977	1 604 699	1 275 370	1 747 992	2 649 191	3 348 748
Education Tax	..	..	..	89 178	206 040	221 058	259 563	189 535	328 674	719 442
Income tax on gas exploration companies	..	..	..	0	115 569	21 930	134 063	140 095	193 768	0
National Information Technology Development Fund	..	..	..	5 886	12 249	15 181	18 051	19 307	22 574	26 973
National Agency for Science and Engineering Infrastructure (NASENI) Levy	..	..	..	..	..	..	..	..	2 375	1 566
Police Trust Fund (PTF)	..	..	..	..	..	..	..	..	66	69
1220 On capital gains of corporates	..	..	..	1 037	16 802	5 977	3 519	17 498	45 572	19 082
Capital Gains Tax	..	..	..	1 037	16 802	5 977	3 519	17 498	45 572	19 082
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	305 163	569 879	931 600	982 909	966 200	1 124 262	1 225 968
2100 Employees	..	..	..	172 418	269 328	430 691	452 199	443 524	510 880	571 511
2110 On a payroll basis	..	..	..	172 418	269 328	430 691	452 199	443 524	510 880	571 511
National Pension Commission (employee-side)	..	..	..	132 745	226 596	378 511	403 606	391 404	456 710	481 091
National Health Insurance Scheme	..	..	..	39 673	42 732	52 180	48 593	52 120	54 170	90 420
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	132 745	300 551	500 909	530 710	522 676	613 382	654 457
2210 On a payroll basis	..	..	..	132 745	300 551	500 909	530 710	522 676	613 382	654 457
National Pension Commission (employer-side)	..	..	..	132 745	283 244	473 139	504 507	489 256	581 260	612 297
Nigerian Social Insurance Trust Fund	..	..	..	0	17 307	27 770	26 203	33 420	32 122	42 160
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	22 730	22 310	35 120	34 880	40 230	46 230	46 230
Industrial Training Fund contributions	..	..	..	22 730	22 310	35 120	34 880	40 230	46 230	46 230
<b>4000 Taxes on property</b>	..	..	..	..	..	..	..	111 835	125 669	169 785
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	0	0	0



	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	111 835	125 669	169 785
Electronic Money Transfer Levy	..	..	..	..	..	..	..	111 835	125 669	169 785
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	<b>1 036 386</b>	<b>1 520 489</b>	<b>2 317 754</b>	<b>2 774 503</b>	<b>4 503 583</b>	<b>5 177 708</b>	<b>6 866 405</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	1 029 896	1 501 713	2 287 161	2 746 109	4 458 882	5 153 138	6 845 920
5110 General taxes on goods and services	..	..	..	564 892	767 334	1 189 981	1 531 171	2 072 852	2 511 518	3 639 317
5111 Value added taxes	..	..	..	564 892	767 334	1 189 981	1 531 171	2 072 852	2 511 518	3 639 317
VAT revenues (domestic)	..	..	..	436 610	597 412	945 464	1 183 446	1 605 174	1 990 021	2 924 807
VAT revenues (imports)	..	..	..	128 281	169 921	244 517	347 725	467 678	521 497	714 509
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	465 005	734 380	1 097 180	1 214 938	2 386 030	2 641 620	3 206 603
5121 Excises	..	..	..	35 449	39 784	91 690	120 854	145 150	173 900	205 039
Excise tax revenue (tobacco, alcohol and other)	..	..	..	35 449	39 784	91 690	120 854	145 150	173 900	205 039
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	429 555	694 596	1 005 490	1 094 084	2 240 880	2 467 720	3 001 565
Import duties	..	..	..	272 248	468 382	693 490	746 154	1 049 750	1 234 610	1 474 303
Other customs taxes	..	..	..	157 307	226 214	312 000	347 930	1 191 130	1 233 110	1 527 262
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	6 490	18 775	30 593	28 394	44 701	24 570	20 485
5210 Recurrent taxes	..	..	..	6 490	18 775	30 593	28 394	44 701	24 570	20 485
5211 Paid by households: motor vehicles	..	..	..	6 121	18 412	30 270	28 394	44 701	24 570	20 485
Road Taxes	..	..	..	6 121	18 412	30 270	28 394	44 701	24 570	20 485
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	368	364	323	0	0	0	0
Pre-operational Levy	..	..	..	368	364	323	..	..	..	..
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	..	<b>113 700</b>	<b>185 133</b>	<b>465 152</b>	<b>509 051</b>	<b>699 837</b>	<b>907 816</b>	<b>1 127 030</b>
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0
6200 Other	..	..	..	113 700	185 133	465 152	509 051	699 837	907 816	1 127 030
Other tax revenue from states	..	..	..	107 106	178 048	446 960	388 894	665 897	854 290	1 030 736
Stamp duties	..	..	..	6 593	7 085	18 192	120 157	33 940	53 526	96 295

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Some personal income taxes, capital gains taxes, road taxes, and other taxes are collected at the state level.

Statistics on state level revenues were not available in disaggregated form for 2017 and 2018. For these years, revenues for the categories "State PAYE ('Pay as You Earn') Tax", "Personal Income Tax (State)", and "Other tax revenue from states" were estimations.

Revenues collected by Local Government Areas (LGAs) are reported under "Non-tax revenue: Miscellaneous and unidentified revenue" although they include some tax revenues.

Heading 1110: State level income taxes on individuals on paid employment are collected on a PAYE ("Pay as you earn") basis, while those who are self-employed or receive business income on a non-salary basis are charged under direct assessment. These are reported separately in this table, but the tax basis is the same for both cases. In previous editions the contributions to the National Housing Fund were reported as payroll taxes under Heading 3000.

Heading 1210: The Petroleum Profits Tax includes all tax revenue payments by oil exploration companies irrespective of the type of exploration arrangement (production sharing, joint ventures, etc) despite the fact that different types of arrangements could give rise to different tax rates. This heading does not include the government's share of company revenue arising from the revenue-sharing component of the exploration arrangements. These latter funds are reported as oil revenues in the non-tax revenue table. The Finance Act 2021 (FA 21) recently amended the National Agency for Science and Engineering Infrastructure (NASENI) Act and imposed a levy of 0.25% of profits before tax of commercial companies and firms with turnovers of N100,000,000 and above in the banking, telecommunications, ICT, aviation, maritime, and oil and gas sectors. The Nigerian Police Trust Fund Act was signed into law in 2019. It imposes a levy of 0.005% of the "net profit" of companies 'operating business' in Nigeria.

Heading 1220: Capital gains tax for resident companies and non-residents is collected at the federal level while capital gains tax for individuals is collected at the state level.

Heading 2000: The Pension Reform Act was passed in 2004 and mandated both employees and employers to contribute 7.5% each to the pension retirement savings account. However, in 2014 there was an amendment after which the employee was mandated to contribute 8% while the employer contributed a minimum of 10% thereby bringing the total contribution to at least 18%. For the years up to and including 2014, therefore, 50% of social security contributions are reported under heading 2110 and the other half under heading 2210. Starting in 2015, 4/9 of total pension contributions are reported under heading 2110 and 5/9 of total pension contributions are reported under heading 2210.

Heading 3000: This heading includes a 1% payroll tax used to fund the Industrial Training Fund.

Heading 4000: Revenues from property taxes are mainly levied by local governments for which data on revenue are not available. The Electronic Money Transfer Levy (EMTL) was introduced in the Finance Act 2020. It amended the Stamp Duty Act and introduced a single, one-off charge of N50 on electronic receipt or transfer of money deposited in any deposit money bank or financial institution on any type of account on sums of N10,000 and above.

Heading 5211: Road Taxes, or taxes charged on the issuance of motor vehicle licenses, are collected at the state level.

Heading 5213: This heading contains taxes collected under the Pre-operational Levy. This is a tax charged each year to companies that, more than 18 months after being registered, still have not commenced operations.

Heading 6000: Other state taxes include stamp duties, capital gains taxes, business premise registration, Land Use Charge, market taxes, and levies that are collected by state governments.

Source: Federal Inland Revenue Service.

Table 5.29. Rwanda – Details of tax revenue

Million RWF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	68 909	174 606	440 724	997 232	1 611 730	1 642 978	1 860 162	2 266 481	2 607 352
<b>1000 Taxes on income, profits and capital gains</b>	..	17 943	49 911	159 567	379 676	640 854	678 516	792 701	966 136	1 131 543
1100 Of individuals	..	6 621	24 587	102 037	224 553	354 545	363 018	406 257	491 454	559 619
1110 On income and profits	..	6 621	24 587	102 037	224 553	354 545	363 018	406 257	491 454	559 619
Pay-as-you-earn (PAYE) tax	..	..	..	..	216 750	343 064	351 474	394 931	479 570	546 264
Rental Income Tax	..	..	..	..	7 803	11 481	11 544	11 327	11 884	13 355
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	11 322	25 324	57 530	155 123	286 309	315 499	386 444	474 681	571 924
1210 On profits	..	11 322	25 324	57 530	155 123	286 309	315 499	386 444	474 681	571 924
Corporation income tax	..	3 603	11 606	26 459	49 571	95 881	118 183	136 928	188 555	289 926
Withholding tax	..	59	605	10 764	58 422	96 990	137 450	185 074	210 817	210 033
Personal income tax	..	868	2 210	7 316	7 358	10 291	10 042	10 361	12 929	14 644
Other taxes on profits	..	6 792	10 903	12 991	39 772	83 147	49 824	54 081	62 380	57 322
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	3 423	11 988	28 235	59 687	94 371	102 178	106 821	125 777	153 264
2100 Employees	..	1 283	4 493	10 586	22 379	35 384	38 311	40 052	47 159	57 465
2110 On a payroll basis	..	1 283	4 493	10 586	22 379	35 384	38 311	40 052	47 159	57 465
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	2 138	7 488	17 644	37 299	58 973	63 851	66 753	78 599	95 775
2210 On a payroll basis	..	2 138	7 488	17 644	37 299	58 973	63 851	66 753	78 599	95 775
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	3	6	4	9	14	16	16	19	24
2310 On a payroll basis	..	3	6	4	9	14	16	16	19	24
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	0	0	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	130	43	97	632	2 142	14 957	14 941	19 641	18 631
4100 Recurrent taxes on immovable property	..	130	42	96	632	2 142	14 957	14 941	19 641	18 631
4110 Households	..	130	42	96	632	2 142	14 957	14 941	19 641	18 631
4120 Others	..	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	1	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	47 413	112 664	252 826	557 238	874 363	847 327	945 698	1 154 927	1 303 914
5100 Taxes on production, sale, transfer, etc	..	46 777	111 848	250 214	549 277	867 102	840 735	936 207	1 137 453	1 288 730
5110 General taxes on goods and services	..	13 777	57 747	131 665	305 544	507 719	486 043	555 282	663 668	724 246
5111 Value added taxes	..	13 777	57 747	131 665	305 544	507 719	486 043	555 282	663 668	724 246
VAT revenues (gross)	..	..	64 163	146 295	339 493	576 953	552 322	631 003	754 168	852 055

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
VAT refunds	..	..	- 6 416	- 14 629	- 33 949	- 69 234	- 66 279	- 75 720	- 90 500	- 127 808
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	32 999	54 101	118 548	243 733	359 383	354 692	380 924	473 785	564 484
5121 Excises	..	18 849	22 614	75 236	138 261	183 714	187 024	218 015	267 328	299 886
Excise tax on beers	..	7 146	9 371	22 548	45 950	61 170	64 892	78 007	92 109	102 809
Excise tax on petroleum	..	7 857	6 515	30 941	47 043	59 311	54 865	59 884	72 323	80 855
Strategic reserves levy	..	0	0	0	4 185	11 386	10 531	12 107	14 571	15 486
Other excises taxes	..	3 846	6 728	21 746	41 084	51 848	56 736	68 016	88 326	100 736
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	14 151	31 488	43 313	105 472	175 669	167 667	162 910	206 457	264 598
Import duties	..	9 260	22 071	26 215	69 731	100 742	99 674	100 371	130 427	147 059
Rwanda road maintenance fund	..	2 531	3 644	14 843	29 620	53 109	48 166	39 597	42 490	78 144
Infrastructure development levy	..	0	0	0	3 837	14 039	13 254	15 241	22 145	25 433
African Union Levy	..	0	0	0	0	1 835	1 676	1 923	2 843	3 223
Other customs and import duties	..	2 360	5 773	2 254	2 284	5 943	4 896	5 777	8 553	10 738
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	636	816	2 612	7 961	7 261	6 592	9 491	17 473	15 183
5210 Recurrent taxes	..	636	816	2 612	7 961	7 261	6 592	9 491	17 473	15 183
5211 Paid by households: motor vehicles	..	636	816	2 612	3 252	3 473	3 563	3 798	4 506	5 654
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	0	0	0	4 709	3 788	3 029	5 693	12 967	9 529
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December. From 2008, the figures for social security contributions are on a fiscal year basis beginning 1st July. For example, data for 2023 represent July 2022 to June 2023.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Figures include fines related to tax revenues as it is not possible to split these out from tax revenues. These revenues are now classified as non-tax revenues following a change in the OECD classification. Rwanda considers these revenues as tax revenues.

Heading 2000: Rwanda does not include social security contributions in their tax revenue data as the Rwandan authorities do not consider them as taxes.

Source: Rwanda Revenue Authority.

Table 5.30. Senegal – Details of tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	559 295	887 248	1 267 799	1 723 131	2 573 111	2 499 386	2 809 061	3 218 103	3 632 295
<b>1000 Taxes on income, profits and capital gains</b>	..	123 771	204 800	328 200	435 600	710 593	712 638	793 865	997 282	1 126 374
1100 Of individuals	..	64 021	102 600	192 900	261 000	349 962	352 441	347 037	451 037	503 888
1110 On income and profits	..	63 370	101 100	191 000	257 900	349 962	352 441	347 037	451 037	503 888
1120 On capital gains	..	651	1 500	1 900	3 100	..	..	0	0	..
1200 Corporate	..	49 418	83 900	106 100	147 300	352 187	351 206	439 915	536 228	612 297
1210 On profits	..	49 418	83 900	106 100	147 300	352 187	351 206	439 915	536 228	612 297
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	10 332	18 300	29 200	27 300	8 444	8 991	6 914	10 017	10 190
<b>2000 Social security contributions</b>	..	22 215	36 568	72 999	116 260	163 100	154 000	149 066	159 423	170 500
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	22 215	36 568	72 999	116 260	163 100	154 000	149 066	159 423	170 500
Senegal Pension Fund (IPRES)	..	22 215	36 568	72 999	93 400	..	..	149 066	..	..
Social Security Fund (CSS)	..	0	0	0	22 860	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	6 668	9 440	10 800	20 200	8 952	7 996	33 063	39 267	41 194
<b>4000 Taxes on property</b>	..	11 200	23 200	39 100	41 500	60 876	62 620	91 854	77 831	54 887
4100 Recurrent taxes on immovable property	..	0	0	0	0	0	0	4 835	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	2 464	5 104	12 445	8 465	3 876	6 620	6 020	3 823	6 910
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	8 736	18 096	26 655	33 035	57 000	56 000	81 000	74 008	47 977
Transfer duties on sale or exchange of real estate	..	..	..	15 418	15 863	31 000	22 000	35 000	25 166	30 639
Registration fees other than for property	..	..	..	11 237	17 172	26 000	34 000	46 000	48 842	17 338
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	386 940	601 700	804 400	1 086 871	1 591 886	1 527 569	1 693 104	1 900 393	2 189 328
5100 Taxes on production, sale, transfer, etc	..	384 590	597 700	799 400	1 078 171	1 591 886	1 527 569	1 693 104	1 900 393	2 189 328
5110 General taxes on goods and services	..	221 410	354 800	478 000	617 000	883 270	794 330	937 011	923 146	1 180 632
5111 Value added taxes	..	221 410	354 800	478 000	617 000	883 270	794 330	937 011	923 146	1 180 632
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	163 180	242 900	321 400	461 171	708 616	733 239	756 093	977 247	1 008 697

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5121 Excises	..	61 100	82 700	82 600	88 821	163 725	212 621	192 483	279 322	335 908
Tax on petroleum products	..	..	62 600	63 900	61 520	69 286	97 300	91 995	126 115	123 911
Taxes on tobacco	..	..	8 483	9 647	14 565	19 672	20 250	20 686	19 247	18 750
Taxes on fats	..	..	4 148	978	1 964	4 034	13 953	11 481	12 291	11 595
Taxes on alcohols	..	..	3 535	5 297	5 516	6 056	7 630	8 494	9 882	9 035
Tax on colas	..	..	278	273	19	- 6	23	92	953	7 921
Tax on teas	..	..	121	154	153	269	123	107	262	136
Tax on coffee	..	..	140	175	428	673	348	413	547	524
Tax on cosmetics	..	..	0	0	1 465	1 725	2 618	3 178	3 666	3 750
Tax on cement	..	..	0	0	0	0	15 369	14 904	15 614	19 588
Excises not classified elsewhere	..	..	3 395	2 176	3 189	62 017	55 008	41 134	90 745	140 697
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	90 340	138 900	181 600	227 600	365 538	337 908	392 610	480 910	455 960
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	11 740	21 300	45 000	71 200	78 000	100 538	91 000	128 567	163 618
Financial Activities Tax (FAT)	..	9 340	17 600	30 600	47 700	55 300	71 462	65 000	95 000	126 579
Telecommunications usage fee	..	0	0	10 000	19 500	22 700	21 214	20 000	24 567	26 744
Tax on insurance contracts	..	2 400	3 700	4 400	4 000	0	7 862	6 000	9 000	10 295
Contribution to economic development (CODEC)	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	12 200	73 551	101 354	82 171	80 000	88 448	53 212
Fund to secure imports of petroleum products	..	..	..	12 200	69 451	96 854	81 826	80 000	88 448	52 535
Special contribution from mining and quarrying products	..	..	..	0	4 100	4 500	345	0	0	677
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	2 350	4 000	5 000	8 700	0	0	0	0	0
5210 Recurrent taxes	..	2 350	4 000	5 000	8 700	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>8 500</b>	<b>11 540</b>	<b>12 300</b>	<b>22 700</b>	<b>37 704</b>	<b>34 562</b>	<b>48 109</b>	<b>43 908</b>	<b>50 011</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Figures exclude parafiscal charges as the data are not available.

Heading 2000 includes social security contributions from the *Institution de prévoyance retraite du Sénégal* (IPRES) from 2006 and social security contributions from the *Caisse de Sécurité Sociale* (CSS) from 2012. Social security contributions in Senegal prior to 2006 and from 2022 are estimated.

Heading 5126 includes the fee for access to or use of the public telecommunications network (*Redevance sur l'accès ou l'utilisation du réseau des télécommunications publiques*, or RUTEL) classified as an excise duty in Senegal.

Tax revenues include fines and penalties on taxes. These revenues are considered as non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B). It has not been possible to separate the payment of fines and penalties from the revenues corresponding to the taxes to which these fines and penalties relate. Under Senegal's national classification they are included in tax revenues.

Source: Ministry of Economy, Finance and Planning, Senegal.

Table 5.31. Seychelles – Details of tax revenue

Million SCR

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	3 595	5 474	7 617	6 772	7 153	7 999	8 913
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	1 062	1 696	2 360	2 216	2 481	2 293	2 791
1100 Of individuals	..	..	..	254	948	975	1 023	1 023	1 086	1 190
1110 On income and profits	..	..	..	254	948	975	1 023	1 023	1 086	1 190
Personal income tax - Central government	..	..	..	71	254	211	242	242	245	266
Personal income tax - Other public sectors	..	..	..	30	119	123	113	112	99	140
Personal income tax - Private sectors	..	..	..	153	575	641	668	669	742	784
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	808	748	1 385	1 193	1 457	1 207	1 601
1210 On profits	..	..	..	808	748	1 385	1 193	1 457	1 207	1 601
Companies	..	..	..	703	563	1 160	1 016	1 206	1 013	1 382
Sole traders	..	..	..	14	43	38	36	85	51	81
Partnerships	..	..	..	9	11	18	17	24	22	28
Withholding tax	..	..	..	58	88	104	103	122	100	80
Residential dwellings	..	..	..	0	43	65	22	20	22	25
Others	..	..	..	0	0	0	0	0	0	6
Goods and services tax on rental income	..	..	..	24	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	329	215	398	436	440	622	760
2100 Employees	..	..	..	21	93	199	213	214	277	375
2110 On a payroll basis	..	..	..	21	93	199	213	214	277	375
SPF - Mandatory employee contributions	..	..	..	21	93	199	213	214	277	375
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	..	..	21	102	196	212	214	333	374
2210 On a payroll basis	..	..	..	21	102	196	212	214	333	374
SPF - Mandatory employer contributions	..	..	..	21	102	196	212	214	333	374
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	..	..	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	287	20	3	10	11	12	12
2410 On a payroll basis	..	..	..	0	0	0	0	0	0	0
2420 On an income tax basis	..	..	..	287	20	3	10	11	12	12
Social Security Tax	..	..	..	287	20	3	10	11	12	12
<b>3000 Taxes on payroll and workforce</b>	..	..	..	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	126	140	168	124	103	73	87
4100 Recurrent taxes on immovable property	..	..	..	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	126	140	168	124	103	73	87
Stamp Duty	..	..	..	126	140	168	124	103	73	87
4500 Other non-recurrent taxes on property	..	..	..	0	0	0	0	0	0	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2 079</b>	<b>3 422</b>	<b>4 691</b>	<b>3 996</b>	<b>4 130</b>	<b>5 010</b>	<b>5 275</b>
5100 Taxes on production, sale, transfer, etc	..	..	..	1 958	3 226	4 480	3 793	3 930	4 795	5 059
5110 General taxes on goods and services	..	..	..	468	1 893	2 710	2 225	2 404	2 994	3 031
5111 Value added taxes	..	..	..	0	1 799	2 586	2 111	2 324	2 965	3 002
VAT - Domestic	..	..	..	..	990	1 587	1 203	1 430	1 855	1 712
VAT - Imported goods	..	..	..	..	833	1 003	910	893	1 112	1 290
VAT - Exemptions	..	..	..	..	- 24	- 4	- 3	0	- 2	- 1
5112 Sales tax	..	..	..	468	4	3	2	2	1	1
Goods and services tax on locally manufactured goods (Alcohol)	..	..	..	27	0	0	0	0	0	0
Goods and services tax on locally manufactured goods (tobacco)	..	..	..	12	0	0	0	0	0	0
Goods and services tax on locally manufactured goods (other)	..	..	..	42	0	0	0	0	0	0
Goods and services tax - Fuel / petroleum products	..	..	..	10	0	0	0	0	0	0
Goods and services tax - Imported goods	..	..	..	377	0	0	0	0	0	0
Goods and services tax - Arrears	..	..	..	0	4	3	2	2	1	1
5113 Other	..	..	..	0	90	121	113	78	29	29
Corporate Social Responsibility Tax (CSR)	..	..	..	..	79	109	102	61	10	5
Presumptive taxes	..	..	..	..	10	12	11	17	19	24
5120 Taxes on specific goods and services	..	..	..	1 490	1 333	1 770	1 568	1 526	1 800	2 028
5121 Excises	..	..	..	570	961	1 385	1 268	1 207	1 416	1 427
Alcohol (beverages spirits and vinegar)	..	..	..	180	278	419	372	358	429	407
Petroleum (mineral products)	..	..	..	242	493	628	552	575	640	639
Motor Vehicles (vehicles, aircraft, vessels)	..	..	..	47	44	148	98	33	107	140
Tobacco	..	..	..	102	146	164	202	200	186	176
Sugar tax on beverages	..	..	..	0	0	25	44	41	54	65
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	355	326	313	238	260	302	330
Alcohol (beverages spirits and vinegar)	..	..	..	29	97	110	79	79	107	90
Petroleum (mineral products)	..	..	..	151	0	0	0	0	0	0
Textiles and textile articles	..	..	..	11	26	7	7	7	7	8
Motor Vehicles (vehicles, aircraft, vessels)	..	..	..	63	57	0	0	0	0	0
Tobacco (tobacco and manufactured tobacco)	..	..	..	2	2	2	3	3	3	2
Prepared Food (prepared foodstuffs)	..	..	..	19	19	13	14	14	12	11
Documentary Charges	..	..	..	2	2	3	3	3	4	4
Livestock Trust Fund	..	..	..	0	0	22	5	26	24	23
Other customs duties	..	..	..	79	128	160	129	129	144	195
Custom duties exemptions	..	..	..	- 3	- 5	- 4	- 2	- 1	- 0	- 3
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	565	45	71	62	60	82	271
Gaming Tax (casino)	..	..	..	6	0	0	0	0	0	0
Tourism Marketing Tax (TMT)	..	..	..	0	45	71	62	60	82	109
Goods and services tax - Professional services	..	..	..	27	0	0	0	0	0	0
Goods and services tax - Tourism	..	..	..	411	0	0	0	0	0	0
Goods and services tax - Telecom and utilities	..	..	..	97	0	0	0	0	0	0
Goods and services tax - Insurance	..	..	..	22	0	0	0	0	0	0
Tourism Environmental Sustainability Levy	..	..	..	0	0	0	0	0	0	60
Accommodation Turnover Tax	..	..	..	0	0	0	0	0	0	102



	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0
5128 Other taxes	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	121	197	211	204	201	216	216
5210 Recurrent taxes	..	..	..	121	197	211	204	201	216	216
5211 Paid by households: motor vehicles	..	..	..	42	95	129	125	125	134	145
Road tax and other licences	..	..	..	42	88	120	117	116	125	136
Vehicle testing	..	..	..	0	7	9	9	9	9	9
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	79	102	82	78	76	82	71
Trade / industry licences	..	..	..	8	8	10	10	11	11	8
Licences and other licence registration	..	..	..	5	3	6	3	4	5	4
Telecommunications and radio broadcasting licences	..	..	..	62	88	66	65	61	63	58
Casino and hotel licences	..	..	..	3	3	0	0	0	1	0
Liquor and toddy licences	..	..	..	0	0	0	0	0	2	0
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Heading 1210: The Goods and Services Tax in Seychelles was also applied to rental payments, which according to Revenue Statistics in Africa definitions are properly classified as business taxes. These revenues are reported under the Goods and Services Tax heading in budget documents for the Seychelles.

Heading 2000: This edition includes revenues collected by the Seychelles Pensions Fund (SPF), which includes mandatory contributions classified by the OECD as social security contributions (reported under Headings 2110 and 2210). Seychelles also collected a social security tax based on income (reported under Heading 2420) which was phased out in 2010, but with a significant collection of arrears in 2018. SPF revenues are not reported as government revenues in Seychelles government documents.

Heading 5112: The Goods and Services Tax in Seychelles existed until it was replaced by a VAT in 2013. This tax imposed a 15% tax rate on sales of products and services in a long list of items enumerated in the Goods and Services Tax Act. Arrears on the Goods and Services Tax includes arrears on goods and services taxes professional services, tourism, telecom and utilities and insurance, which are reported under Heading 5126.

Heading 5123: "Other customs duties" includes the Levy on Pet Bottles, the Levy on Poultry, the Levy on Cans, and the Levy on Glass Bottles. Collections of revenues for the Livestock Trust Fund began in 2019.

Heading 5126: The Tourism Environmental Sustainability Levy and the Accommodation Turnover Tax both took effect in 2023.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Source: Seychelles Revenue Commission; Seychelles Ministry of Finance, Economic Planning and Trade; Financial Services Authority Seychelles Annual Reports; and Seychelles Pension Fund Annual Reports.

Table 5.32. Sierra Leone – Details of tax revenue

Million SLL

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	374 356	929 507	2 135 262	4 874 158	4 990 560	5 895 479	6 569 385	9 095 050
<b>1000 Taxes on income, profits and capital gains</b>	..	..	110 153	291 747	895 337	1 866 079	1 992 218	2 435 025	2 904 693	3 991 124
1100 Of individuals	..	..	48 458	155 237	650 329	1 327 986	1 407 927	1 669 755	1 791 124	2 566 431
1110 On income and profits	..	..	48 458	155 237	650 329	1 327 986	1 407 927	1 669 755	1 791 124	2 566 431
Personal Income Tax - excluding mining from 2010	..	..	48 458	125 930	539 310	1 171 077	1 248 294	1 586 675	1 665 260	2 407 325
Personal Income Tax - mining	..	..	..	29 308	111 019	156 909	159 634	83 080	125 864	159 106
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	61 696	136 510	245 008	538 093	584 291	765 270	1 113 569	1 424 693
1210 On profits	..	..	61 696	136 510	245 008	538 093	584 291	765 270	1 113 569	1 424 693
Corporate Tax - excluding mining from 2010	..	..	61 696	94 890	227 668	417 012	581 973	697 469	1 079 888	1 353 421
Corporate Tax - mining	..	..	..	8 016	2 360	57 789	2 316	49 895	14 952	13 611
Withholding tax contract payments - mining	..	..	..	33 604	14 979	63 293	2	17 906	18 729	57 661
1220 On capital gains of corporates	..	..	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	..	..	547 253	613 578	702 106	834 024	1 018 771
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	547 253	613 578	702 106	834 024	1 018 771
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	0	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	..	..	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	..	..	264 203	637 760	1 239 925	2 460 826	2 384 764	2 758 348	2 830 668	4 085 155
5100 Taxes on production, sale, transfer, etc	..	..	264 203	637 760	1 239 925	2 460 826	2 384 764	2 758 348	2 830 668	4 085 155
5110 General taxes on goods and services	..	..	0	246 362	593 048	1 030 686	1 046 227	1 257 858	1 420 358	2 114 664
5111 Value added taxes	..	..	..	246 362	593 048	1 030 686	1 046 227	1 257 858	1 420 358	2 114 664

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Domestic GST - non - mining	..	..	..	100 067	238 819	411 886	465 502	580 004	585 001	1 002 340
Domestic GST - mining	..	..	..	9 590	18	33 075	1 956	669	940	8 508
Import GST - non - mining	..	..	..	136 698	354 112	583 356	577 748	677 051	831 484	1 094 276
Import GST - mining	..	..	..	7	99	2 369	1 020	134	2 933	9 541
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	264 203	391 397	646 877	1 430 140	1 338 537	1 500 490	1 410 310	1 970 490
5121 Excises	..	..	73 925	190 307	311 155	709 116	694 405	693 127	561 767	775 763
Excise on petroleum	..	..	42 347	123 439	193 084	567 476	520 115	404 573	310 696	466 284
Other excises	..	..	7 643	9 568	23 361	35 354	56 409	76 715	78 840	102 810
Road user charges	..	..	23 935	57 300	94 710	106 286	117 881	211 839	172 231	206 669
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	185 990	189 811	329 368	711 075	644 133	807 363	848 543	1 194 727
Import duties - excluding mining from 2010	..	..	172 283	186 621	318 962	678 356	618 273	801 949	820 344	1 134 424
Import duty - mining	..	..	..	3 190	10 405	32 719	25 859	5 414	28 199	60 303
Other customs duties - non mining	..	..	13 707	0	0	0	0	0	0	0
5124 Taxes on exports	..	..	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	4 288	11 279	6 354	9 949	0	0	0	0
Foreign travel tax	..	..	4 288	11 279	6 354	9 949	..	..	..	..
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Heading 1110: This heading includes mining payroll tax previously classified in 3000 taxes on payroll and workforce in the previous year's edition.

Heading 5121: The road user charge fund (RUC) is funded through fuel levies, vehicle licenses and vehicle registrations fees, however it is not possible to distinguish between these revenues. As fuel levies represent around 65% of these revenues, the totality of the RUC revenues is classified under heading 5121.

Heading 5126: The foreign travel tax on air tickets until mid-2018 is part of other taxes classified in income taxes in Sierra Leone's classification. From 2018, its collection is part of the Treasury Single Account collection classified in non-tax revenues under heading "Sales of goods and services".

Source: Sierra Leone National Revenue Authority.

Table 5.33. Somalia – Details of tax revenue

Million USD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	..	73	179	217	241	260	320
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	2	15	23	24	30	37
1100 Of individuals	..	..	..	..	1	10	18	22	26	31
1110 On income and profits	..	..	..	..	1	10	18	22	26	31
On wages and salaries of public sector employees	..	..	..	..	..	..	..	..	..	..
On wages and salaries of private sector employees	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	0	0	0	0	0	0
1200 Corporate	..	..	..	..	1	4	4	2	1	1
1210 On profits	..	..	..	..	1	4	4	2	1	1
Corporate profits tax	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	..	0	1	1	1	3	5
Rental income tax	..	..	..	..	0	1	1	1	3	5
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	0	0	0	0	0	0
<b>4000 Taxes on property</b>	..	..	..	..	0	2	2	4	2	5
4100 Recurrent taxes on immovable property	..	..	..	..	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	0	2	2	4	2	5
4500 Other non-recurrent taxes on property	..	..	..	..	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	..	71	163	189	210	226	275
5100 Taxes on production, sale, transfer, etc	..	..	..	..	68	155	178	199	213	273
5110 General taxes on goods and services	..	..	..	..	5	29	32	36	41	65
5111 Value added taxes	..	..	..	..	0	0	0	0	0	0
5112 Sales tax	..	..	..	..	3	29	31	36	41	65
Sales taxes - Hotels	..	..	..	..	2	1	1	1	1	2
Sales taxes - Telecommunications	..	..	..	..	0	7	2	4	3	2

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Sales taxes - Airline tickets	..	..	..	..	1	1	1	1	4	6
Sales taxes - Imported goods	..	..	..	..	0	20	28	31	33	55
5113 Other	..	..	..	..	2	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	..	63	125	147	163	171	208
5121 Excises	..	..	..	..	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	..	..	..	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	..	63	121	142	158	166	200
Customs and other import duties	..	..	..	..	7	30	50	53	65	54
Consumption goods	..	..	..	..	15	32	33	34	32	48
Fuel and lubricants	..	..	..	..	9	9	10	17	20	22
Building materials	..	..	..	..	3	3	3	3	4	19
Khat	..	..	..	..	0	2	4	4	5	6
Clothes and shoes	..	..	..	..	12	9	8	9	6	11
Electric and electronics	..	..	..	..	4	7	6	6	12	8
Vehicle and spare parts	..	..	..	..	4	8	7	9	7	8
Other products	..	..	..	..	9	15	14	15	4	19
Stamp duties	..	..	..	..	1	8	8	10	11	5
5124 Taxes on exports	..	..	..	..	0	0	0	0	0	1
5125 Taxes on investment goods	..	..	..	..	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	..	0	4	5	5	5	6
5127 Other taxes on internat. trade and transactions	..	..	..	..	0	0	0	0	0	0
5128 Other taxes	..	..	..	..	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	..	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	..	3	8	10	11	13	2
5210 Recurrent taxes	..	..	..	..	3	8	10	11	13	2
5211 Paid by households: motor vehicles	..	..	..	..	3	2	2	2	1	2
5212 Paid by others: motor vehicles	..	..	..	..	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	..	0	6	9	10	12	0
5220 Non-recurrent taxes	..	..	..	..	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	..	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data exclude revenue collected on the local level as data were not available.

Data include revenues collected directly by the Federal Government of Somalia and the Federal Member States (FMS): Puntland, Jubaland, South West, Galmudug, Hirshabelle and the Benadir Regional Authority. Data from the FMS is only available from 2019 onwards.

The data are not consolidated however they do not include transfers received from the FGS and represent direct collections only.

Source: Ministry of Finance of Somalia.

Table 5.34. South Africa – Details of tax revenue

Million ZAR

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	<b>121 920</b>	<b>211 561</b>	<b>418 175</b>	<b>706 021</b>	<b>1 167 082</b>	<b>1 463 098</b>	<b>1 392 140</b>	<b>1 650 110</b>	<b>1 811 779</b>	<b>1 863 052</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>65 565</b>	<b>119 979</b>	<b>220 197</b>	<b>368 118</b>	<b>604 881</b>	<b>764 053</b>	<b>710 904</b>	<b>880 709</b>	<b>964 417</b>	<b>980 722</b>
1100 Of individuals	49 520	87 105	122 279	219 886	389 883	519 034	493 137	537 404	587 741	634 771
1110 On income and profits	49 520	87 105	122 279	219 886	389 883	519 034	493 137	537 404	587 741	634 771
Employees tax	..	..	..	213 113	379 535	509 023	490 000	538 832	583 372	627 476
Employment Tax Incentive (ETI) refunds	..	..	..	0	- 3 349	- 4 590	- 7 081	- 6 799	- 4 814	- 4 488
PIT Provisional tax	..	..	..	15 719	24 200	32 138	29 149	28 291	31 195	34 407
PIT Assessment payments	..	..	..	7 425	9 970	13 158	12 831	13 810	14 978	17 668
PIT Refunds	..	..	..	- 16 372	- 20 474	- 30 695	- 31 762	- 36 730	- 36 989	- 40 293
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	14 427	23 987	82 628	132 275	191 348	215 346	194 433	309 017	338 391	305 988
1210 On profits	14 427	23 987	82 628	132 275	191 348	215 346	194 433	309 017	338 391	305 988
CIT Provisional tax	..	..	..	136 615	190 437	221 026	201 664	308 812	342 017	309 919
CIT Assessment payments	..	..	..	9 051	11 119	11 953	13 751	17 678	14 574	17 057
Royalties	..	..	..	161	369	633	549	680	646	833
CIT Refunds	..	..	..	- 13 552	- 10 577	- 18 266	- 21 531	- 18 153	- 18 846	- 21 821
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	1 618	8 887	15 290	15 957	23 649	29 673	23 334	34 288	38 285	39 964
Dividend Tax (DT) / Secondary Tax on Companies (STC)	..	..	..	15 871	23 647	29 098	22 831	33 815	37 629	38 944
Withholding tax on interest	..	..	..	0	0	574	504	473	656	1 020
Tax on retirement funds	..	..	..	63	0	0	0	- 0	0	0
Small Business Tax Amnesty	..	..	..	23	2	0	- 0	0	- 0	0
Other unallocable income taxes	..	..	..	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>6 477</b>	<b>11 117</b>	<b>17 138</b>	<b>19 799</b>	<b>18 927</b>	<b>20 824</b>	<b>23 006</b>	<b>24 265</b>
2100 Employees	..	..	3 254	5 740	8 724	9 957	9 517	10 478	11 563	12 196
2110 On a payroll basis	..	..	31	363	310	115	107	131	121	127
Mines Account Levies	..	..	31	363	310	115	107	131	121	127
2120 On an income tax basis	..	..	3 223	5 377	8 414	9 842	9 410	10 347	11 442	12 069
Unemployment Insurance Fund (UIF) contributions by employees	..	..	3 223	5 377	8 414	9 842	9 410	10 347	11 442	12 069
2200 Employers	..	..	3 223	5 377	8 414	9 842	9 410	10 347	11 442	12 069
2210 On a payroll basis	..	..	0	0	0	0	0	0	0	0
2220 On an income tax basis	..	..	3 223	5 377	8 414	9 842	9 410	10 347	11 442	12 069
Unemployment Insurance Fund (UIF) contributions by employers	..	..	3 223	5 377	8 414	9 842	9 410	10 347	11 442	12 069
2300 Self-employed or non-employed	..	..	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>870</b>	<b>4 839</b>	<b>8 240</b>	<b>15 111</b>	<b>18 062</b>	<b>12 557</b>	<b>18 842</b>	<b>20 596</b>	<b>22 299</b>
Skills Development Levy	..	..	..	8 240	15 111	18 062	12 557	18 842	20 596	22 299
<b>4000 Taxes on property</b>	<b>2 131</b>	<b>3 829</b>	<b>22 882</b>	<b>39 599</b>	<b>58 661</b>	<b>86 319</b>	<b>88 411</b>	<b>84 505</b>	<b>99 586</b>	<b>83 031</b>
4100 Recurrent taxes on immovable property	0	0	12 258	30 533	44 169	70 103	73 390	63 537	77 643	63 492
4110 Households	..	..	12 258	30 533	44 169	70 103	73 390	63 537	77 643	63 492
Local government property rates	..	..	12 258	30 533	44 169	70 103	73 390	63 537	77 643	63 492
4120 Others	..	..	0	0	0	0	0	0	0	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	222	436	626	855	2 065	2 780	2 953	3 514	4 224	4 396
4310 Estate and inheritance taxes	164	417	598	794	1 918	2 174	2 359	2 942	3 614	3 581
Estate duty	..	..	..	794	1 918	2 174	2 359	2 942	3 614	3 581
4320 Gift taxes	57	19	28	61	147	605	594	573	610	815
Donations tax	..	..	..	61	147	605	594	573	610	815
4400 Taxes on financial and capital transactions	1 909	3 393	9 998	8 212	12 427	13 436	12 068	17 454	17 719	15 143
Securities transfer tax	..	..	..	2 912	5 069	6 235	5 260	7 244	6 070	5 440
Transfer duty on immovable property	..	..	..	5 300	7 358	7 201	6 808	10 210	11 649	9 703
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	<b>52 938</b>	<b>84 462</b>	<b>162 918</b>	<b>278 924</b>	<b>471 292</b>	<b>574 856</b>	<b>561 340</b>	<b>645 230</b>	<b>704 172</b>	<b>752 729</b>
5100 Taxes on production, sale, transfer, etc	52 938	84 462	159 589	273 602	463 434	573 447	548 293	630 998	689 342	736 740
5110 General taxes on goods and services	31 729	52 054	109 274	170 548	277 551	329 415	333 372	374 693	413 905	440 647
5111 Value added taxes	31 729	52 054	109 274	170 552	277 530	329 397	333 375	374 684	413 895	440 636
Domestic VAT	18 954	52 547	126 492	202 483	303 210	392 919	390 367	436 980	479 218	513 531
VAT on imports	12 775	25 148	42 615	78 697	148 467	181 777	161 679	192 374	241 033	269 036
VAT refunds	0	- 25 641	- 59 833	- 110 627	- 174 147	- 245 298	- 218 672	- 254 670	- 306 357	- 341 931
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	- 5	21	18	- 3	9	11	11
Turnover Tax for small businesses	..	..	..	- 5	21	18	- 3	9	11	11
5120 Taxes on specific goods and services	21 209	32 408	50 315	103 054	185 883	244 032	214 920	256 305	275 437	296 093
5121 Excises	15 225	24 341	35 490	76 239	137 870	183 860	165 665	198 142	199 215	216 580
Specific excise tax - Domestic	..	..	..	22 448	34 918	44 975	34 518	46 214	53 730	53 623
Ad valorem excise - Domestic	..	..	..	1 569	3 295	4 274	3 035	4 772	4 325	8 097
Fuel levy	..	..	..	32 758	56 694	78 361	76 204	86 787	79 431	91 694
Plastic bags	..	..	..	177	213	328	493	639	711	659
Electricity levy	..	..	..	5 065	8 481	8 315	7 833	7 932	7 576	7 079
Incandescent light bulb levy	..	..	..	180	63	34	26	25	25	20
CO2 tax - Motor vehicle emissions	..	..	..	205	1 429	1 355	1 248	2 037	2 597	2 949
Road Accident Fund (RAF)	..	..	..	13 837	32 778	42 658	39 756	46 775	47 936	49 470
Tyre Levy	..	..	..	0	0	724	568	727	740	752
Health Promotion Levy - Domestic	..	..	..	0	0	2 835	1 982	2 234	2 145	2 237
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	5 129	7 714	13 294	25 196	43 965	55 752	47 064	54 049	70 528	73 483
Import duties	..	..	..	..	32 130	37 595	32 890	36 836	46 666	47 737
Ad valorem import and excise duties	..	..	..	..	8 495	10 580	8 252	9 583	15 192	17 116
Excise on imports	..	..	..	..	3 340	7 512	5 855	7 552	8 570	8 512
International Oil Pollution Levy	..	..	..	..	0	3	3	0	0	5
Health Promotion Levy on imports	..	..	..	..	0	63	64	78	100	111
5124 Taxes on exports	0	0	0	61	121	94	70	289	1 088	591
Diamond export duties	..	..	..	61	121	94	70	108	186	148
Export tax on scrap metal	..	..	..	0	0	0	0	181	902	444
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1 320	2 252	3 224	3 523	1 948	2 460	3 571	4 326
Air departure tax	..	..	0	676	968	1 070	372	232	655	913
Provincial taxes on casinos and horse racing	..	..	1 009	1 576	2 257	2 453	1 576	2 227	2 916	3 413
5127 Other taxes on internat. trade and transactions	855	353	211	- 695	703	804	173	1 364	1 035	1 113

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Miscellaneous and other customs revenues	..	..	..	- 695	703	804	173	1 364	1 035	1 113
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	3 328	5 322	7 858	1 409	13 047	14 233	14 830	15 990
5210 Recurrent taxes	..	..	3 328	5 322	7 858	1 409	13 047	14 233	14 830	15 990
5211 Paid by households: motor vehicles	..	..	2 644	4 046	6 234	922	9 691	10 000	10 452	10 999
Provincial motor vehicle licence revenues (households)	..	..	2 644	4 046	6 234	922	9 691	10 000	10 452	10 999
5212 Paid by others: motor vehicles	..	..	661	1 012	1 558	231	2 423	2 500	2 613	2 750
Provincial motor vehicle licence revenues (others)	..	..	661	1 012	1 558	231	2 423	2 500	2 613	2 750
5213 Paid in respect of other goods	..	..	23	264	66	256	933	1 733	1 765	2 241
Universal Service Fund	..	..	0	233	6	193	244	258	85	91
Carbon Tax	..	..	0	0	0	0	626	1 408	1 597	2 075
Provincial liquor licences	..	..	23	31	60	64	63	67	83	75
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>1 286</b>	<b>2 420</b>	<b>863</b>	<b>23</b>	<b>- 1</b>	<b>10</b>	<b>1</b>	<b>- 1</b>	<b>2</b>	<b>5</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 286	2 420	863	23	- 1	10	1	- 1	2	5
Stamp duties and fees	..	..	..	9	0	0	1	- 0	0	0
Unallocated tax revenues	..	..	..	14	- 1	10	- 0	- 1	2	5
Memo items:										
SACU expenditure	..	..	14 145	17 905	51 022	60 264	25 593	67 761	100 163	51 703

.. Not available

Note: Year ending 31st December with the exception of social security contributions and taxes at provincial and local levels which are reported on a fiscal year basis beginning 1st April, meaning that the data for 2023 represent April 2023 to March 2024.

Tax revenues on national and provincial government level in South Africa are on a cash basis, while local authorities and public entities are on an accrual basis. Data prior to 1995/96 were restated retrospectively to aggregate the revenues from TBVC States and Self-Governing Territories.

With the adoption of the interim Constitution in 1994, these were abolished:

-TBVC States: Transkei, Bophuthatswana, Venda and Ciskei.

-Self-Governing Territories: Gazankulu, Kangwane, KwaNdebele, Kwazulu, Lebowa and Qwaqwa.

Tax revenues at the local and provincial levels are only available from 2003 (representing fiscal year 2003/04). Local tax revenues are not reported for the years 2019 onwards.

Headings 1110 and 1120: The figures include Capital Gains Tax (CGT). CGT cannot be listed separately under 1120 and 1220 because the data that South African Revenue Service (SARS) collated for CGT are for liability raised and not actual CGT collections received. The figures exclude interest and fines from 1994 onwards. Figures on ETI refunds, which started being collected in 2014, are now reported under 1110.

Heading 2000: the social security contributions in South Africa include contributions to the Unemployment Insurance Fund (UIF). Standard practice in South Africa is to classify UIF under non-tax revenue. The methodology applied in the compilation of the data was to allocate 50% of the total social security contributions (UIF) to each of employees and employers. Revenues collected under the Occupational Diseases in Mines and Works Act are reported under heading 2110, social security contributions by employees on a payroll basis.

Heading 4110: These are local government revenues for which figures are missing for the year 2019 onwards. Recurrent taxes on immovable property are divided into collections on households (reported under Heading 4110) and penalties and collection charges on local property rates (reported as non-tax revenues under Fines, Penalties and Forfeits).

Heading 4120: in previous editions, penalties and collection charges on local property rates were reported under this heading. These have been reclassified as fines, penalties and forfeits under non-tax revenues in this edition.

Heading 4400: The Transfer Duty was reported under "4520 Other non-recurrent taxes" in previous editions.

Heading 5111: includes interests and fines.

Heading 5121: following the OECD classification, the Road Accident Fund (RAF) is classified as an excise. The national classification of South Africa classifies this revenue as a social security contribution.

Headings 5121 and 5123: The data for customs duties and excise include revenue on import duties plus specific and ad valorem excise duties that will be paid to Botswana, Eswatini, Lesotho and Namibia (BELN) through the revenue sharing agreement.

Heading 5123: SARS only started separately reporting ordinary custom duties on imported goods, specific excise duties on imported goods and ad valorem duties on imported goods from April 2012. From April 2014 onwards, the Customs Duty amounts for the specific tariff headings under chapter 27 (Mineral Fuels) were treated as fuel levies (5121 Excises). Some estimation was used for the year 2012 due to missing information.

Headings 5127 and 6200: include negative figures due to refund accounting adjustments.

Heading 5211: an 80:20 ratio was used to split provincial recurrent motor vehicle taxes based on research about South Africa's commercial and private household motor vehicle fleet.

Heading 6200: includes stamp duties and fees plus unallocated tax revenue.

Taxes that were discontinued and introduced (causing breaks in the data) include the following:

- a. Ordinary levy discontinued in March 2003 (heading 5127).



- b. Demutualisation charge has been included in heading 4400. There were two collections in March 1999 and August 1999.
- c. Secondary Tax on Companies (STC) in heading 1300 effective from July 1993 and changed to Dividends Tax (DT) in April 2012.
- d. Small business tax amnesty (heading 1300) effective from March 2007.
- e. VAT (heading 5111) effective from September 1991 at a rate of 10% and increased to 14% in 1993. Prior to that, sales tax data was restated to VAT.
- f. Levy on financial services (heading 4400) effective from January 1992.
- g. Skills development levy (heading 3000) effective from May 2000.
- h. Excises (5121)
  - Plastic bags effective from June 2005.
  - Electricity levy effective from August 2009.
  - Incandescent light bulbs effective from March 2010.
  - CO<sub>2</sub> tax effective from September 2010.
- i. Air departure tax (heading 5126) effective from December 2000.
- j. Universal services fund (heading 5213 paid in respect of other goods) effective from March 2006.

Memo items: the Southern African Customs Union (SACU) expenditure records the difference between South Africa contributions to the SACU pool and the South Africa revenue share from the SACU pool that includes the balance of the "surplus/deficit" for that fiscal year and allocations to the SACU secretariat. The figures for 2013/14 figures differ from numbers published in South African tax statistics since some Fuel Levy imports were included in that year.

Source: Data on national government taxation from the South African Revenue Service (SARS); data on social security contributions, and taxes levied at the provincial and local level from the National Treasury of South Africa.

Table 5.35. Togo – Details of tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	99 994	159 843	250 441	533 556	634 515	669 838	792 918	883 698	1 015 130
<b>1000 Taxes on income, profits and capital gains</b>	..	20 928	37 656	41 200	88 658	136 035	132 485	184 113	192 458	226 367
1100 Of individuals	..	9 440	17 272	18 000	30 791	48 979	50 924	70 039	65 327	69 192
1110 On income and profits	..	9 440	17 272	18 000	30 791	48 979	50 920	70 032	64 045	67 646
Tax on the revenue of road haulers	..	452	514	393	379	261	0	0	0	0
Withholding tax on investment income	..	1 185	2 217	6 106	8 365	11 687	9 023	21 921	12 992	16 414
Income tax on individuals	..	7 804	14 540	11 500	22 046	36 890	41 776	48 077	51 028	51 157
Personal income tax (transfers to local authorities)	..	..	..	1	0	0	0	0	0	0
Property tax on undeveloped properties (TFPNB) - Central government	..	0	0	0	0	56	81	14	12	31
Property tax on undeveloped properties (TFPNB) - Local government	..	..	..	0	0	84	39	19	13	45
1120 On capital gains	..	0	0	0	0	0	4	8	1 283	1 546
Capital gains tax (TPV)	..	..	..	..	..	0	4	8	1 283	1 546
1200 Corporate	..	11 488	20 385	23 200	57 867	87 056	81 560	114 074	127 130	157 175
1210 On profits	..	11 488	20 385	23 200	57 867	87 056	81 560	114 074	127 130	157 175
Corporate tax	..	8 997	16 525	18 280	51 177	76 670	74 026	101 112	111 661	140 153
Profits from commercial and industrial companies	..	2 490	3 860	4 920	6 691	10 387	7 534	12 962	15 470	17 022
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	1 973	2 463	5 491	4 551	2 262	770	505	528	597
Complementary tax on income	..	79	169	1 220	956	953	500	344	463	572
Taxes / wages	..	1 894	2 294	4 137	3 284	1 119	142	105	33	19
Supplementary tax on income tax (transfers to local authorities)	..	..	..	134	311	190	128	56	32	7
<b>4000 Taxes on property</b>	..	374	599	1 898	4 360	5 048	5 462	4 090	5 629	5 750
4100 Recurrent taxes on immovable property	..	374	599	1 898	4 360	5 048	5 190	3 936	5 584	5 656
Property tax on developed property	..	278	435	655	1 465	1 531	1 698	1 014	991	1 732
Real estate registration fees	..	96	164	335	613	345	1 238	1 172	2 584	1 208
Waste removal tax (transfers to local authorities)	..	..	..	129	315	360	84	15	14	9
Property tax on built properties (transfers to local authorities)	..	..	..	553	1 404	2 078	1 534	984	1 111	1 597
4110 Households	..	..	..	226	563	735	638	750	884	1 110

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Housing tax (transfers to local authorities)	..	..	..	226	563	735	638	750	884	1 110
4120 Others	..	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	0	272	154	45	94
Land ownership tax	..	..	..	..	..	..	272	154	45	94
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	<b>74 771</b>	<b>116 641</b>	<b>196 239</b>	<b>427 424</b>	<b>481 493</b>	<b>515 893</b>	<b>591 852</b>	<b>669 919</b>	<b>768 272</b>
5100 Taxes on production, sale, transfer, etc	..	74 662	116 483	195 813	425 367	474 721	505 853	576 414	643 170	735 204
5110 General taxes on goods and services	..	36 941	64 120	115 056	250 410	282 656	291 843	327 283	364 098	414 890
5111 Value added taxes	..	36 073	62 989	110 316	236 011	268 602	280 325	325 465	362 789	413 221
VAT revenues (customs)	..	25 101	44 182	69 840	167 228	160 514	176 623	202 194	229 283	279 560
VAT revenues (domestic, net)	..	10 972	18 807	40 476	68 783	108 088	103 702	123 271	133 507	133 662
VAT revenues (domestic, gross)	..	..	..	..	..	..	106 237	129 959	135 042	134 208
VAT refunds (domestic)	..	..	..	..	..	..	- 2 534	- 6 689	- 1 536	- 547
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	868	1 131	4 740	14 399	14 054	11 518	1 818	1 308	1 669
Unified occupation tax	..	146	155	334	507	593	340	272	126	11
Business tax	..	722	976	1 587	6 693	5 060	4 184	309	22	9
Unified business tax (transfers to local authorities)	..	..	..	206	507	810	719	774	1 127	1 635
Business tax (transfers to local authorities)	..	..	..	2 613	6 693	7 591	6 276	464	33	13
5120 Taxes on specific goods and services	..	37 696	52 336	80 724	174 957	192 064	214 010	249 131	279 073	320 315
5121 Excises	..	12 785	14 803	16 360	35 150	38 206	52 400	61 221	56 139	60 240
Excise fees / petroleum products	..	11 773	11 852	11 738	17 972	20 614	28 910	32 173	29 241	29 438
Other excise fees	..	1 012	2 950	4 622	8 246	16 237	18 323	23 700	21 320	24 932
Oil sector debt relief levy (PADSP)	..	0	0	0	8 932	1 356	5 167	5 349	5 578	5 870
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	22 559	35 143	61 676	122 750	135 991	142 419	166 427	197 201	230 583
Customs fees	..	18 519	30 023	52 941	101 730	103 536	108 532	125 235	143 821	171 025
Statistical royalties	..	2 717	3 720	6 763	13 578	23 012	24 459	30 188	39 936	44 117
Customs stamps	..	94	138	297	424	290	313	387	1 076	1 216
Cards and vignettes	..	186	209	237	369	919	448	414	658	945
Infrastructure protection and maintenance tax	..	1 039	1 050	1 434	2 958	3 942	4 230	4 910	4 830	5 269
Products of customs credits	..	2	2	2	5	9	9	12	14	15
National solidarity fee	..	0	0	0	3 686	4 284	4 427	5 281	6 866	7 995
Remittances	..	1	0	0	0	0	0	0	0	0
Virtual warehouses	..	1	2	2	0	0	0	0	0	0
5124 Taxes on exports	..	302	314	1 430	2 728	3 104	2 727	4 147	6 695	5 937
Special tax on re-exports	..	302	314	1 430	2 260	3 104	2 727	4 147	6 695	5 937
Mining royalties (66.67%)	..	0	0	0	468	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	2 049	2 076	1 258	14 329	14 763	16 464	17 336	19 038	23 555
Gambling tax	..	151	206	347	913	1 343	1 265	1 465	1 430	1 956
Tax / insurances agreements	..	227	378	815	2 035	2 248	2 571	2 850	2 634	2 939
Tax on Financial Transactions	..	1 671	1 491	0	11 140	10 466	12 180	12 452	14 352	17 801

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Tax on games of chance (transfers to local authorities)	..	..	..	94	228	336	316	366	358	489
Entertainment tax (transfers to local authorities)	..	..	..	2	13	28	17	3	1	15
Air ticket issuance tax (TEBA)	..	0	0	0	0	342	115	200	263	355
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	25	28	33	0	0	0	0	0	0
Customs revenue on bonded products	..	25	28	33	..	..	..	..	..	..
5200 Taxes on use of goods and to perform activities	..	108	158	426	2 057	6 772	10 040	15 438	26 749	33 068
5210 Recurrent taxes	..	108	158	426	2 057	6 772	10 040	15 438	26 749	33 068
5211 Paid by households: motor vehicles	..	0	0	0	0	223	703	1 899	2 270	2 411
Motor vehicle tax (TVM)	..	..	..	..	..	223	703	1 899	2 270	2 411
5212 Paid by others: motor vehicles	..	2	5	0	287	260	74	23	6	15
Tax on company vehicles	..	2	5	..	287	260	74	23	6	15
5213 Paid in respect of other goods	..	106	154	426	1 770	6 290	9 263	13 516	24 472	30 642
Special tax on the manufacturing and sales of drinks	..	106	154	162	1 145	482	8	0	0	0
Special tax on the manufacturing and sales of drinks (transfers to local authorities)	..	..	..	264	625	697	13	0	0	0
Duty on non - salary economic activities of physical persons - Central government	..	0	0	0	0	1 916	7 204	5 068	13 030	15 668
Duty on non - salary economic activities of physical persons - Local governments	..	0	0	0	0	3 194	2 038	8 447	11 441	14 974
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>1 949</b>	<b>2 483</b>	<b>5 612</b>	<b>8 563</b>	<b>9 676</b>	<b>15 228</b>	<b>12 357</b>	<b>15 164</b>	<b>14 144</b>
Stamp duties	..	1 471	1 668	3 135	3 612	3 072	2 913	3 428	3 722	3 049
Registration fees	..	478	816	2 436	4 949	6 392	11 950	8 568	11 022	10 757
Registration fee (transfers to local authorities)	..	..	..	41	2	213	364	361	420	338
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Memo items:										
Support for oil policy	..	0	0	3 700	5 748	7 048	622	21 169	63 269	47 218
Excise duties and taxes on petroleum going to the Autonomous Road Maintenance Financing Company (SAFER)	..	5 519	7 624	7 339	9 495	10 999	15 234	17 206	15 712	15 099

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

The figures in headings 1110, 3000, 4100, 5113, 5126, 5213 and 6000 include revenues collected by the Togolese tax authorities on behalf of sub-national governments. This applies to the period 2008-21 and the lines concerned are highlighted with the words "Transfers to sub-national governments". These revenues are included in central government revenues following the OECD Interpretative Guide. Under Togo's national classification they are not included in state budget revenues.

Heading 1110: Collection of revenues from property tax on undeveloped land (TFPNB: *taxes foncières sur les propriétés non bâties*) began in 2019. Income tax on road hauliers was abolished in 2019.

Heading 1120: The collection of revenues from capital gains tax began in 2019.

Heading 2000: Data on social security contributions are not available.

Heading 4400: The collection of land conservation fees (DCPF) started in 2020.

Heading 5111: VAT refund data has been available in Togo since 2020. Refunds are made by the Public Treasury based on a tax refund certificate (tax refund letter) issued by the tax administration after reviewing the taxpayer's refund request. Refunds from the Public Treasury are made by check or bank transfer.

Heading 5121: The "Oil sector debt relief levy" (PADSP: *Prélèvement pour apurement de la dette du secteur pétrolier*) is included in tax revenues in this edition following the OECD classification of taxes (see the Interpretative Guide in Annex A). Under Togo's national classification, it is included in non-tax revenues.

Heading 5126: Collection of revenues from the "Tax on the Issue of Airline Tickets" (TEBA: *Taxe à l'émission des billets d'avion*) began in 2019.

Heading 5211: Collection of revenues from the tax on motor vehicles (TVM: *Taxe sur les véhicules à moteur*) began in 2019.

Heading 5213: The collection of revenues from licence fees on economic activity of self-employed persons began in 2019.

Under Togo's national classification, fines and penalties relating to taxes, confiscations and customs sales and refunds of the community solidarity levy are included in tax revenues. These revenues are included in non-tax revenues in this edition following the OECD classification of taxes (see the *Interpretative Guide* in Annex A).

*Le Soutien à la politique pétrolière* (SPP) is a fund financed by a levy on VAT collected by customs, except for the years 2010-12 when the SPP was financed by a government grant.

Source: Togolese Revenue Office (OTR: *Office Togolais des Recettes*).

Table 5.36. Tunisia – Details of tax revenue

Million TND

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	7 196	10 146	17 143	25 613	39 450	38 829	42 449	48 111	51 245
<b>1000 Taxes on income, profits and capital gains</b>	..	1 624	2 927	5 091	7 678	12 486	12 005	12 521	14 799	16 711
1100 Of individuals	..	1 049	1 565	2 657	5 003	8 713	8 945	9 501	10 524	11 981
1110 On income and profits	..	1 037	1 560	2 644	4 965	8 658	8 898	9 442	10 431	11 869
Salaries and wages	..	742	1 160	2 006	3 549	5 800	6 125	6 745	7 432	8 155
Fees, commissions, brokerage and rents (personal)	..	20	93	184	364	665	623	567	632	713
Interests deposits of special savings accounts	..	65	43	68	159	315	339	330	423	556
Income from securities (personal)	..	32	63	75	212	498	573	540	560	699
Advances on deals (personal)	..	27	24	50	313	821	716	681	649	902
Business profits	..	43	56	94	119	201	171	196	279	288
Non-commercial profits	..	17	24	49	76	123	117	107	182	216
Flat tax	..	14	16	25	36	64	47	64	74	103
Farm incomes	..	5	4	8	19	33	39	40	40	52
Land and other income	..	5	4	8	14	40	43	43	59	72
Other taxes on income and profits	..	66	73	78	105	99	105	129	102	112
1120 On capital gains	..	12	5	13	39	54	48	60	93	112
1200 Corporate	..	575	1 360	2 432	2 673	3 774	3 060	3 019	4 275	4 730
1210 On profits	..	575	1 359	2 424	2 658	3 763	3 037	3 003	4 261	4 702
Oil companies	..	96	459	813	950	959	447	638	1 221	833
Non-oil companies	..	359	644	864	1 088	1 984	1 877	1 594	2 187	2 895
Advances on deals (corporations)	..	33	97	356	222	48	55	41	43	115
Advance on imports	..	7	28	111	198	468	285	345	383	371
Income from securities (corporations)	..	58	68	113	72	269	298	338	384	439
Fees, commissions, brokerage and rents (corporations)	..	16	52	125	86	4	3	3	5	4
Royalties paid to non-residents	..	3	8	39	18	18	27	43	30	35
Other taxes on profits	..	3	3	3	25	12	46	1	7	11
1220 On capital gains of corporates	..	0	1	7	14	11	23	16	15	28
1300 Unallocable between 1100 and 1200	..	0	2	2	2	0	0	0	0	0
<b>2000 Social security contributions</b>	..	1 551	2 307	4 629	7 549	11 172	11 982	12 598	13 247	13 900
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	1 551	2 307	4 629	7 549	11 172	11 982	12 598	13 247	13 900
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	107	114	199	315	457	445	488	551	647
Fund promoting social housing	..	71	74	124	191	278	287	307	329	353
Vocational training tax	..	35	40	75	124	179	159	181	222	294
<b>4000 Taxes on property</b>	..	81	104	177	282	371	308	405	480	459
4100 Recurrent taxes on immovable property	..	7	7	10	11	18	14	12	12	14
4110 Households	..	7	7	10	11	18	14	12	..	..
4120 Others	..	0	0	0	0	0	0	0	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	74	97	168	271	353	294	393	469	445
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	<b>3 729</b>	<b>4 567</b>	<b>6 768</b>	<b>9 168</b>	<b>14 026</b>	<b>13 377</b>	<b>15 561</b>	<b>17 990</b>	<b>18 565</b>
5100 Taxes on production, sale, transfer, etc	..	3 665	4 458	6 612	8 977	13 803	13 179	15 327	17 732	18 290
5110 General taxes on goods and services	..	1 814	2 347	3 819	5 211	8 044	7 424	9 040	10 627	10 910
5111 Value added taxes	..	1 792	2 301	3 750	5 068	7 797	7 201	8 765	10 174	10 485
VAT revenues (gross)	..	..	2 419	4 163	5 684	8 093	7 706	9 073	10 514	10 799
VAT refunds	..	..	- 118	- 414	- 617	- 296	- 506	- 308	- 340	- 314
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	21	46	69	144	246	223	275	453	425
5120 Taxes on specific goods and services	..	1 851	2 111	2 793	3 765	5 760	5 755	6 286	7 106	7 380
5121 Excises	..	1 023	1 340	1 814	2 397	3 692	3 717	4 001	4 456	4 616
Tobacco	..	371	601	799	1 087	1 633	1 757	1 717	1 915	1 955
Alcoholic drinks	..	147	146	174	290	408	376	476	458	575
Essences and oils	..	260	269	268	305	760	727	778	801	783
Cars	..	86	91	242	289	299	279	375	501	504
Excise taxes on other products	..	19	28	31	41	66	65	105	131	111
Cement	..	11	13	17	17	17	15	18	18	17
Other excise taxes	..	131	192	282	369	509	498	532	631	672
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	654	524	620	918	1 335	1 303	1 494	1 827	1 867
Import customs duties excluding tobacco	..	565	424	428	639	948	920	1 085	1 401	1 460
Royalties on customs services	..	68	81	142	155	234	219	251	298	291
Tax on sales of imported cement	..	0	0	0	61	0	0	0	0	0
Tobacco	..	9	12	23	27	71	67	53	45	59
Other import customs duties	..	0	4	4	1	0	0	0	0	0
Import levy	..	12	3	20	29	51	61	66	42	15
Other taxes and import levies	..	1	1	3	7	32	36	38	41	42
5124 Taxes on exports	..	11	9	27	41	101	83	102	113	129
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	162	236	330	409	633	652	689	710	767
Telecommunication tax	..	72	91	136	147	179	193	200	175	192
Tax on payments for transportation	..	55	84	105	126	142	133	141	144	145
Tax on insurance	..	33	59	86	129	210	220	241	258	297
Other taxes on specific services	..	2	2	3	7	102	105	107	133	134
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	1	1	1	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	64	109	156	191	222	199	234	258	275
5210 Recurrent taxes	..	55	77	103	134	167	175	187	212	224
5211 Paid by households: motor vehicles	..	35	44	60	81	105	105	113	130	137
5212 Paid by others: motor vehicles	..	18	28	43	53	62	70	75	82	87
5213 Paid in respect of other goods	..	1	6	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	9	32	53	57	55	24	47	45	52

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>104</b>	<b>126</b>	<b>279</b>	<b>622</b>	<b>938</b>	<b>711</b>	<b>877</b>	<b>1 043</b>	<b>962</b>
Stamp duties	..	25	32	133	334	484	425	489	508	548
Registration fees	..	40	67	107	181	256	215	255	320	313
Duty on foreign travel	..	12	12	21	33	43	12	18	35	38
Various	..	28	15	17	75	156	58	116	180	63
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Taxes allocated to the Special Treasury Accounts (*Fonds spéciaux du Trésor*) and to Joint funds (*Fonds de concours*) are included in the data since 2000.

Heading 1210 excludes oil company royalties. In Tunisia, they have been reported as a supplement to corporation tax since April 2012.

Social security contributions under heading 2000 are not included in tax revenues in Tunisia. Data for 2022 and 2023 are estimated.

Source: Ministry of Finance, Tunisia for all tax revenue data, Ministry of Social Affairs, Tunisia for data on social security contributions.



Table 5.37. Uganda – Details of tax revenue

Million UGX

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	<b>521 679</b>	<b>999 659</b>	<b>1 935 472</b>	<b>4 252 022</b>	<b>9 762 430</b>	<b>16 130 637</b>	<b>16 019 865</b>	<b>18 459 200</b>	<b>20 558 466</b>	<b>23 865 383</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>77 170</b>	<b>181 905</b>	<b>560 351</b>	<b>1 340 327</b>	<b>3 387 902</b>	<b>5 677 950</b>	<b>6 026 000</b>	<b>6 785 540</b>	<b>7 482 270</b>	<b>9 072 467</b>
1100 Of individuals	52 681	136 806	392 037	958 294	2 382 729	4 033 859	4 239 310	4 647 390	5 749 510	6 869 947
1110 On income and profits	52 681	136 806	392 037	958 294	2 382 729	4 033 859	4 239 310	4 647 390	5 749 510	6 869 947
Pay-as-you-earn (PAYE) tax	20 329	83 471	245 325	657 920	1 613 243	2 811 297	3 039 830	3 109 140	3 634 256	4 454 200
Rental income tax	0	0	0	0	27 649	115 229	103 690	117 240	156 103	215 100
Other income tax (not counting withholding tax)	9 153	11 220	13 899	19 001	42 189	66 505	56 390	115 990	613 960	664 660
Withholding tax on imports	14 256	23 349	47 399	68 581	152 787	194 169	166 410	186 040	167 781	205 175
Withholding tax on general supplies	0	0	85 414	120 061	282 825	434 281	505 100	525 280	532 460	547 411
Withholding tax on government payments	0	0	0	44 446	89 367	75 775	58 670	79 350	65 230	33 766
Withholding tax management and professional fees	0	0	0	24 886	45 447	116 368	121 390	111 610	88 250	116 002
Withholding tax on dividends	0	0	0	11 237	61 823	74 635	54 920	220 690	120 140	160 823
Withholding tax non residents	0	0	0	1 356	57 106	102 942	114 490	162 380	289 910	353 294
Withholding tax in the extractive sector	0	0	0	0	0	0	0	0	67 270	90 621
Other withholding tax or unclassified	8 943	18 766	0	10 806	10 293	42 657	18 420	19 670	14 150	28 895
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	24 489	40 891	160 030	315 379	714 772	1 167 745	1 302 300	1 567 650	1 635 856	2 077 030
1210 On profits	24 489	40 891	160 030	315 379	714 772	1 167 745	1 302 300	1 567 650	1 635 856	2 077 030
Corporation Tax	24 489	40 891	160 030	315 379	714 772	1 167 745	1 302 300	1 567 650	1 635 856	2 077 030
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	4 207	8 284	66 654	290 401	476 346	484 390	570 500	96 904	125 490
Tax on Bank Interest	..	4 207	8 284	66 654	290 401	476 346	484 390	570 500	96 904	125 490
<b>2000 Social security contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>48 990</b>	<b>74 027</b>	<b>79 017</b>	<b>113 980</b>	<b>133 984</b>	<b>170 800</b>
4100 Recurrent taxes on immovable property	..	..	..	..	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	48 990	74 027	79 017	113 980	133 984	170 800
Tax on mobile money transfers	..	..	..	..	48 990	74 027	79 017	113 980	133 984	170 800
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>428 807</b>	<b>815 835</b>	<b>1 372 355</b>	<b>2 861 862</b>	<b>6 302 611</b>	<b>10 383 634</b>	<b>9 864 328</b>	<b>11 511 360</b>	<b>12 925 422</b>	<b>14 609 063</b>
5100 Taxes on production, sale, transfer, etc	415 342	793 285	1 308 282	2 772 331	6 153 139	10 211 710	9 696 948	11 312 590	12 715 145	14 354 141
5110 General taxes on goods and services	158 745	329 755	638 773	1 371 561	3 151 723	4 976 108	4 767 650	5 524 140	6 252 799	7 057 649
5111 Value added taxes	158 745	329 755	638 773	1 371 561	3 151 723	4 976 108	4 767 650	5 517 560	6 245 339	7 043 269
VAT on imports (government taxes)	7 771	16 628	10 444	35 775	0	0	0	0	0	0
VAT on imports (non-government taxes)	67 110	178 868	365 418	763 398	1 783 518	2 664 812	2 498 390	2 832 470	3 291 636	3 527 118
VAT on phone talk time	0	0	0	93 277	152 747	200 283	154 820	151 620	248 609	237 130
VAT on beer	15 771	11 586	16 771	37 034	108 831	122 117	138 820	156 340	152 909	162 520
VAT on electricity	0	0	0	74 584	112 811	170 536	170 830	175 760	195 291	226 430
VAT on sugar	0	0	0	64 276	110 801	120 790	100 870	104 330	136 512	167 430
VAT on soft drinks	9 515	5 139	12 028	15 846	32 385	76 960	81 480	66 190	88 657	136 950
VAT on cement	0	0	0	25 161	53 086	87 557	120 190	205 770	147 070	122 500
VAT on cigarettes	13 437	6 904	6 641	1 411	16 759	4 295	430	530	1 051	2 530
Other VAT	45 141	140 630	263 679	359 821	923 754	1 756 848	1 826 180	2 128 260	2 325 805	2 904 130
VAT refunds	..	- 30 000	- 36 208	- 99 023	- 142 970	- 228 090	- 324 360	- 303 710	- 342 200	- 443 469
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	6 580	7 460	14 380
Presumptive tax on small businesses	..	..	..	..	..	..	..	6 580	7 460	14 380
5120 Taxes on specific goods and services	256 597	463 530	669 509	1 400 770	3 001 416	5 235 602	4 929 298	5 788 450	6 462 346	7 296 492
5121 Excises	51 966	132 953	187 615	275 929	720 457	1 148 289	1 099 823	1 235 930	1 403 230	1 568 835
Excise tax on beer	18 483	59 938	60 704	98 864	146 853	269 276	267 890	300 040	324 844	389 380
Excise tax on phone talk time	0	0	24 901	99 490	184 175	211 878	231 260	261 680	289 623	292 860
Excise tax on soft drinks	7 134	13 348	15 304	27 907	71 799	125 992	120 530	152 420	176 015	213 950
Excise tax on cigarettes	22 267	33 572	28 632	7 698	14 979	14 912	21 020	27 000	21 388	19 540
Excise tax on spirits / waragi	742	915	6 463	10 376	53 331	155 648	104 550	114 620	123 770	185 738
Excise tax on sugar	0	0	0	17 187	17 854	35 526	40 104	46 290	59 597	52 220
Excise tax on cement	1	1	1	8 228	17 773	32 089	34 514	43 720	44 020	42 300
Other excise taxes	3 339	25 180	51 610	84 179	213 693	302 968	279 955	290 160	363 971	372 847
Tax refunds due to diesel tax exemption	0	0	0	- 77 999	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	203 052	330 339	480 361	1 122 850	2 188 774	3 712 469	3 509 490	4 216 680	4 614 855	5 182 011
Petroleum duty	119 662	197 202	309 024	716 234	1 197 749	2 038 658	2 012 540	2 453 380	2 686 273	2 825 167
Surcharge on used imports	0	0	0	38 621	95 895	230 784	206 650	265 330	257 207	256 115
Non-oil imports	6 100	5 301	3 653	21 651	0	0	0	0	0	0
Commission on imports	12 150	22 746	19 567	2	0	0	0	0	0	0
Infrastructure Levy	0	0	0	0	57 268	92 569	81 530	94 850	114 312	117 956
Other import duties	65 139	105 090	153 667	346 621	841 381	1 350 458	1 208 770	1 403 120	1 557 062	1 982 773
Fixed duty drawbacks	0	0	- 5 550	- 280	- 3 520	0	0	0	0	0
5124 Taxes on exports	0	0	1 165	122	13 186	20 604	14 940	3 000	12 410	20 666
Hides and Skins Levy / Exports Levy	..	..	1 165	122	13 186	20 604	14 940	3 000	12 410	20 666
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1 580	238	368	1 869	79 000	354 239	305 045	332 840	431 852	524 980
Levy on mobile money	..	..	..	..	0	157 231	100 560	137 720	164 577	191 240
Excise on international calls	0	0	0	0	65 142	34 937	27 051	27 310	26 077	26 540
Casino and lottery tax	1 580	238	368	1 869	13 858	27 896	19 040	13 310	53 682	75 750

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Bank charges	0	0	0	0	0	84 650	98 674	95 380	101 752	118 850
Tax on over-the-top internet services	0	0	0	0	0	49 525	59 720	59 120	85 764	112 600
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	13 465	22 551	64 073	89 531	149 472	171 924	167 380	198 770	210 277	254 922
5210 Recurrent taxes	10 412	17 890	52 440	64 096	91 886	96 556	93 820	116 440	131 473	131 440
5211 Paid by households: motor vehicles	10 412	17 890	52 440	64 096	91 886	96 556	93 820	116 440	131 473	131 440
Fees and licences	10 085	17 890	52 440	64 096	91 886	96 556	93 820	116 440	131 473	131 440
Road user charges	327	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	3 053	4 660	11 633	25 434	57 586	75 368	73 560	82 330	78 804	123 482
Temporary Road Licences	3 053	4 660	11 633	25 434	57 586	75 368	73 560	82 330	78 804	123 482
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>15 702</b>	<b>1 919</b>	<b>2 766</b>	<b>49 833</b>	<b>22 927</b>	<b>- 4 974</b>	<b>50 520</b>	<b>48 320</b>	<b>16 790</b>	<b>13 053</b>
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	15 702	1 919	2 766	49 833	22 927	- 4 974	50 520	48 320	16 790	13 053
Stamp duties and embossing fees	1 451	1 919	6 946	26 256	48 557	100 337	87 090	125 490	113 280	111 630
Coffee stabilisation tax	14 250	0	0	0	0	0	0	0	0	0
Government payments on behalf of private companies	0	0	0	0	0	0	0	0	0	0
Agricultural products	1	0	0	0	0	0	0	0	0	0
Un-allocated revenue	0	0	0	29 457	0	0	0	0	0	0
Tax refunds	0	0	- 4 180	- 5 880	- 25 630	- 105 311	- 36 570	- 77 170	- 96 490	- 98 577
Memo items:										
Gross domestic VAT	0	164 259	299 119	671 411	1 520 175	2 554 451	2 608 570	2 992 940	3 295 900	4 319 205
VAT on imports (non-government taxes)	0	178 868	365 418	763 398	1 783 518	2 664 810	2 498 390	2 832 470	3 291 640	3 688 688
VAT on imports (government taxes)	7 771	16 628	10 444	35 775	0	0	0	0	0	0

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2023 represent July 2022 to June 2023.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available. The National Social Security Fund is self-described as a national saving scheme, or a provident fund, which does not meet the definition of social security fund used within Revenue Statistics in Africa, and therefore its revenues are excluded from the data reported here.

Heading 1110: Withholding taxes from the extractive sector are reported separately from 2022 onwards. In previous years, withholding taxes from the extractive sector are reported as part of other forms of withholding taxes.

Heading 2000: The tax structure of Uganda excludes social security contributions as the data are not available.

Heading 4000: Property tax is levied annually by local authorities. Revenue from property tax is not available.

Heading 4400: Taxes on mobile money transfers were reported under excise duties in previous editions. The Levy on Mobile Money was reported as a Tax on Specific Services in previous years. These are both reported as excise duties in Uganda budget documents.

Heading 5121: The "other excises taxes" category includes revenues from excises on bottled water and cosmetics, sweets and chocolates, furniture, cooking oil, plastics, motor vehicle lubricants, and milk.

Revenues from driver permits are considered non-tax revenue under the OECD classification, as set out in the Interpretative Guide in Annex A. The national classification of Uganda classifies this revenue as tax revenue.

Source: Uganda Revenue Authority.

Table 5.38. Zambia – Details of tax revenue

Million ZMK

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total tax revenue</b>	..	..	..	..	26 203	48 719	52 264	71 436	79 817	92 824
<b>1000 Taxes on income, profits and capital gains</b>	..	..	..	..	12 408	23 696	28 748	41 921	47 233	44 544
1100 Of individuals	..	..	..	..	7 444	11 625	14 229	14 972	18 102	19 518
1110 On income and profits	..	..	..	..	7 444	11 625	14 229	14 972	18 102	19 518
1120 On capital gains	..	..	..	..	0	0	0	0	0	0
1200 Corporate	..	..	..	..	2 876	7 916	9 530	19 506	21 050	14 931
1210 On profits	..	..	..	..	2 876	7 916	9 530	19 506	21 050	14 931
Company tax (extractive)	..	..	..	..	418	3 233	5 300	12 702	12 211	9 505
Company tax (non - extractive)	..	..	..	..	2 428	4 509	4 213	6 789	8 791	5 353
Advance income tax	..	..	..	..	29	174	18	15	47	73
1220 On capital gains of corporates	..	..	..	..	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	..	2 089	4 155	4 989	7 443	8 082	10 096
Withholding tax (Rent, interest and royalties)	..	..	..	..	1 687	3 574	4 505	6 525	6 842	8 343
Other withholding taxes	..	..	..	..	402	581	484	917	1 239	1 752
<b>2000 Social security contributions</b>	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	..	..	..	0	186	169	221	226	295
<b>4000 Taxes on property</b>	..	..	..	..	316	368	337	372	443	353
4100 Recurrent taxes on immovable property	..	..	..	..	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	316	368	337	372	443	353
4500 Other non-recurrent taxes on property	..	..	..	..	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	..	..	..	13 478	24 470	23 010	28 923	31 915	47 633
5100 Taxes on production, sale, transfer, etc	..	..	..	..	13 451	24 383	22 981	28 879	31 857	47 560
5110 General taxes on goods and services	..	..	..	..	8 271	16 791	14 682	19 147	20 815	33 156
5111 Value added taxes	..	..	..	..	8 237	16 685	14 532	18 956	20 580	32 908
VAT on domestic goods	..	..	..	..	1 533	6 050	3 423	6 541	5 890	9 866
VAT on imports	..	..	..	..	6 704	10 634	11 109	12 416	14 691	23 042

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
5112 Sales tax	..	..	..	..	0	0	0	0	0	0
5113 Other	..	..	..	..	34	107	151	191	235	248
5120 Taxes on specific goods and services	..	..	..	..	5 180	7 592	8 299	9 732	11 042	14 404
5121 Excises	..	..	..	..	2 629	2 914	3 766	3 213	3 911	5 631
Alcoholic beverages	..	..	..	..	653	936	1 009	1 357	1 487	1 552
Motor vehicles	..	..	..	..	338	264	276	387	684	704
Electricity	..	..	..	..	125	222	459	580	548	615
Excise on fuel	..	..	..	..	830	651	1 159	207	293	1 441
Hydro Carbon Oils	..	..	..	..	508	496	522	300	431	750
Cigarettes	..	..	..	..	117	109	113	123	177	181
Carbon	..	..	..	..	27	61	68	78	95	165
Cement and related products	..	..	..	..	0	102	78	71	59	62
Other excises	..	..	..	..	30	73	83	109	138	162
5122 Profits of fiscal monopolies	..	..	..	..	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	..	1 902	3 539	3 447	5 218	6 105	7 155
5124 Taxes on exports	..	..	..	..	28	324	133	99	103	108
5125 Taxes on investment goods	..	..	..	..	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	..	622	815	953	1 202	923	1 510
5127 Other taxes on internat. trade and transactions	..	..	..	..	0	0	0	0	0	0
5128 Other taxes	..	..	..	..	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	..	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	..	27	87	29	43	58	73
5210 Recurrent taxes	..	..	..	..	27	87	29	43	58	73
5211 Paid by households: motor vehicles	..	..	..	..	26	81	22	36	50	65
5212 Paid by others: motor vehicles	..	..	..	..	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	..	1	6	7	8	8	8
5220 Non-recurrent taxes	..	..	..	..	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	..	0	0	0	0	0	0
<b>6000 Other taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Heading 2000: data on social security contributions in Zambia are not available.

Source : Zambia Revenue Authority.

# 6

## Non-tax revenue tables, 1995-2023

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### Non-tax revenue tables, 1995-2023

In all of the following tables a (“..”) indicates not available or not applicable. The main series in this volume covers the years 1995 to 2023.

Figures referring to 1990-94, 1996-99, 2001-04, 2006-09, 2011-14 and 2016-18 in Table 6.1 and Tables 6.4 to 6.41 have been omitted because of lack of space. Complete series are, however, available on line by clicking on “Global tax revenues” under the theme “Taxation” on the website at <https://data-explorer.oecd.org/>. No data on non-tax revenues were available for Burkina Faso in this edition.

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Table 6.1. Total non-tax revenue as percentage of GDP, 1995-2023

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	26.9	19.3	19.4	16.8	15.2	16.4	14.9	14.7
Cabo Verde	19.9	6.6	7.2	8.8	7.2	7.5	6.6	6.7	4.3	6.2
Cameroon	2.9	7.0	5.8	4.1	3.8	3.5	2.3	2.7	4.0	3.9
Chad	..	..	..	4.0	3.9	3.8	4.1	1.8	2.5	3.3
Congo	..	13.8	5.9	23.3	8.5	17.2	10.6	15.0	23.7	16.2
Congo, Dem. Rep.	..	..	..	6.0	4.4	2.3	2.3	4.8	4.1	3.1
Côte d'Ivoire	0.7	0.8	1.6	1.2	2.4	1.5	1.3	1.3	1.2	1.4
Egypt	..	..	6.6	8.1	6.4	4.0	4.1	4.4	4.9	3.4
Equatorial Guinea	..	..	24.4	18.8	15.0	9.3	6.3	9.8	19.8	10.2
Eswatini	10.8	12.6	15.9	8.1	14.6	13.1	14.8	11.0	9.7	15.9
Gabon	..	..	..	0.1	0.6	5.7	4.5	6.0	8.0	7.0
Gambia	..	..	..	0.3	0.6	0.4	0.5	0.5	0.5	0.5
Ghana	..	1.4	2.8	3.5	4.9	3.2	2.8	2.7	3.2	2.9
Guinea	..	2.3	1.7	0.8	1.9	0.8	1.5	1.3	1.4	2.2
Kenya	..	..	1.7	1.2	1.5	2.1	3.8	2.3	1.9	1.8
Lesotho	..	..	26.9	33.4	29.6	26.0	34.6	31.1	22.6	33.8
Liberia	..	..	..	..	3.7	2.2	4.0	2.4	3.1	2.2
Madagascar	0.0	2.8	5.4	3.0	1.5	3.4	2.9	1.0	1.6	2.6
Malawi <sup>1</sup>	..	..	5.2	7.8	3.1	2.0	1.5	4.6	4.0	3.9
Mali	5.9	5.8	5.3	4.9	2.6	3.2	2.4	1.9	1.6	1.6
Mauritania	..	..	..	6.3	6.4	12.3	4.5	5.0	4.0	5.4
Mauritius <sup>2</sup>	3.4	2.7	2.3	3.7	2.7	2.8	3.2	2.3	3.9	2.6
Morocco	..	2.1	2.8	3.3	3.6	4.0	3.2	2.8	2.9	3.0
Mozambique	..	..	..	8.3	4.9	4.3	6.8	5.8	7.2	8.3
Namibia	..	..	..	9.4	14.0	12.7	14.6	10.4	11.0	13.1
Niger	..	4.1	6.3	4.7	5.8	7.8	8.3	8.1	5.5	2.4
Nigeria <sup>3</sup>	..	..	..	7.9	3.1	3.9	3.4	4.0	4.6	6.7
Rwanda	..	9.9	11.1	11.6	8.6	7.2	7.8	8.5	8.8	7.6
Senegal	..	1.6	1.8	2.6	3.5	2.8	3.4	2.5	2.4	2.1
Seychelles	..	..	..	6.2	6.5	5.4	6.9	8.1	6.4	6.0
Sierra Leone	..	..	5.0	3.5	4.0	4.0	5.2	4.5	5.3	4.2
Somalia	..	..	..	..	1.3	3.1	5.3	3.4	6.3	5.5
South Africa	0.5	0.4	0.5	0.5	0.4	0.6	0.7	0.8	0.8	0.7
Togo	..	1.3	2.0	8.1	3.0	4.9	3.9	3.0	3.6	4.7
Tunisia	..	2.3	2.5	2.7	1.9	3.1	3.0	2.8	4.4	3.8
Uganda	3.5	4.7	5.7	1.8	1.2	1.3	1.3	1.9	1.4	1.3
Zambia	..	..	..	..	2.2	1.7	2.1	3.4	2.5	2.5
<b>Africa average<sup>4</sup></b>	..	..	..	..	<b>5.6</b>	<b>5.7</b>	<b>5.7</b>	<b>5.5</b>	<b>5.9</b>	<b>5.9</b>

.. Not available

Note: The figures include sub-national government non-tax revenues for Eswatini, Kenya (2014 onwards), Mauritius, Morocco, Nigeria (2010 onwards), Somalia (2019 onwards) and South Africa. Sub-national government non-tax revenues are not available in other countries. See the country tables in Chapter 6 for further information.

1. Data for Malawi for the years 2022 and 2023 are on an April-March fiscal year basis, and for the years up to 2021, the years are on a July-June fiscal year basis.
2. Data for Mauritius are on a July-June fiscal year basis except for the years 2010-15 when they were reported on a calendar year basis.
3. Non-tax revenues reported for Nigeria include revenues collected by Local Government Areas (LGAs). These revenues are reported under "Miscellaneous and unidentified revenue" although they include some tax revenues.
4. Represents an unweighted average of the 37 African countries in this publication. Data on tax revenues were available for Burkina Faso for this edition, but not non-tax revenues.

Table 6.2. Non-tax revenue of main headings as percentage of GDP, 2023

	Grants	Property income				Sales of goods and services	Fines, penalties and forfeits	Miscellaneous and unidentified revenue
		Total	Rents and royalties	Interest and dividends	Other property income			
Botswana	0.0	5.2	1.6	3.6	0.0	0.3	0.0	9.2
Cabo Verde	1.3	0.3	0.0	0.3	0.0	4.2	0.2	0.3
Cameroon	0.5	2.5	2.3	0.2	0.0	0.5	0.4	0.1
Chad	0.8	2.4	2.4	0.0	0.0	0.0	0.1	0.0
Congo	0.5	15.7	15.6	0.0	0.2	0.0	0.0	0.0
Congo, Dem. Rep.	1.2	1.1	1.1	0.1	0.0	0.5	0.3	0.0
Côte d'Ivoire	0.7	0.3	0.2	0.1	0.0	0.3	0.0	0.2
Egypt	0.0	1.0	0.5	0.5	0.0	1.1	0.0	1.2
Equatorial Guinea	0.0	9.9	3.6	6.2	0.0	0.3	0.0	0.0
Eswatini	0.2	2.4	0.2	2.1	0.1	0.3	0.1	13.0
Gabon	0.0	6.8	5.7	1.1	0.0	0.1	0.1	0.0
Gambia	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0
Ghana	0.3	1.2	0.6	0.6	0.0	1.4	0.0	0.0
Guinea	0.9	0.6	0.2	0.4	0.0	0.6	0.1	0.0
Kenya	0.0	0.6	0.0	0.6	0.0	0.4	0.0	0.7
Lesotho	2.5	6.4	6.2	0.2	0.0	0.4	0.0	24.5
Liberia	0.0	1.2	1.2	0.0	0.0	0.6	0.4	0.0
Madagascar	2.3	0.3	0.1	0.2	0.0	0.0	0.0	0.0
Malawi	3.5	0.1	0.0	0.1	0.0	0.3	0.0	0.0
Mali	0.4	0.8	0.0	0.8	0.0	0.1	0.1	0.1
Mauritania	0.4	4.6	2.5	2.1	0.0	0.2	0.2	0.0
Mauritius	0.3	0.8	0.2	0.1	0.5	1.0	0.1	0.4
Morocco	0.0	0.9	0.3	0.7	0.0	1.1	0.2	0.8
Mozambique	4.6	1.8	1.1	0.7	0.0	1.5	0.1	0.4
Namibia	0.0	2.2	1.1	1.1	0.0	0.4	0.0	10.5
Niger	1.7	0.4	0.2	0.2	0.0	0.1	0.1	0.1
Nigeria <sup>1</sup>	0.8	5.9	5.9	0.0	0.0	0.0	0.0	0.0
Rwanda <sup>2</sup>	4.6	..	..	..	..	..	0.1	2.9
Senegal	1.0	0.9	0.6	0.4	0.0	0.2	0.0	0.0
Seychelles	0.8	3.1	0.9	2.2	0.0	1.9	0.0	0.2
Sierra Leone	2.7	0.6	0.6	0.0	0.0	0.6	0.0	0.3
Somalia	3.2	0.0	0.0	0.0	0.0	2.2	0.0	0.0
South Africa	0.0	0.4	0.2	0.2	0.0	0.0	0.2	0.0
Togo	3.1	0.8	0.1	0.7	0.0	0.8	0.0	0.1
Tunisia	0.5	2.4	1.9	0.5	0.0	0.1	0.6	0.3
Uganda	0.6	0.0	0.0	0.0	0.0	0.7	0.0	0.0
Zambia	1.1	1.4	1.4	0.0	0.0	0.0	0.0	0.0
<b>Africa average<sup>3</sup></b>	<b>1.1</b>	<b>2.4</b>	<b>1.6</b>	<b>0.7</b>	<b>0.0</b>	<b>0.6</b>	<b>0.1</b>	<b>1.8</b>

.. Not available

Note: The figures include sub-national government non-tax revenues for Eswatini, Kenya (2014 onwards), Mauritius, Morocco, Nigeria (2010 onwards), Somalia (2019 onwards) and South Africa. Sub-national government non-tax revenues are not available in other countries. See the country tables in Chapter 6 for further information.

1. Non-tax revenues reported for Nigeria include revenues collected by Local Government Areas (LGAs). These revenues are reported under "Miscellaneous and unidentified revenue" although they include some tax revenues.
2. For Rwanda, "Miscellaneous and unidentified revenue" includes non-tax fines, administrative fees and revenue from public property and public assets for Rwanda. These data could not be disaggregated to allocate revenue to the relevant non-tax revenue categories.
3. Represents an unweighted average of the 37 African countries in this publication. Data on tax revenues were available for Burkina Faso for this edition, but not non-tax revenues.



Table 6.3. Non-tax revenue of main headings as percentage of total non-tax revenue, 2023

	Grants	Property income				Sales of goods and services	Fines, penalties and forfeits	Miscellaneous and unidentified revenue
		Total	Rents and royalties	Interest and dividends	Other property income			
Botswana	0.1	35.5	10.8	24.8	0.0	1.8	0.1	62.5
Cabo Verde	20.2	5.2	0.2	4.9	0.1	67.0	2.6	5.1
Cameroon	11.9	65.0	59.2	5.8	0.0	12.4	9.2	1.5
Chad	24.5	71.2	71.2	0.0	0.0	1.0	3.1	0.2
Congo	2.8	97.1	96.2	0.0	0.9	0.0	0.0	0.0
Congo, Dem. Rep.	37.4	36.4	33.5	2.9	0.0	15.4	10.1	0.6
Côte d'Ivoire	47.3	18.8	11.8	7.0	0.0	18.8	0.0	15.2
Egypt	0.8	29.3	14.1	14.9	0.2	32.3	1.4	36.2
Equatorial Guinea	0.0	96.8	35.4	61.2	0.2	2.8	0.2	0.2
Eswatini	1.2	14.8	1.2	13.0	0.6	2.1	0.3	81.5
Gabon	0.0	97.8	81.8	16.0	0.0	1.2	1.0	0.0
Gambia	0.0	0.0	0.0	0.0	0.0	99.6	0.4	0.0
Ghana	10.4	41.5	20.7	20.8	0.0	47.1	0.0	0.9
Guinea	41.3	29.0	9.8	19.2	0.0	26.8	2.9	0.0
Kenya	1.2	34.3	1.2	33.1	0.0	23.2	0.6	40.8
Lesotho	7.3	18.9	18.4	0.5	0.0	1.3	0.0	72.4
Liberia	0.0	53.8	52.0	1.8	0.0	26.7	19.5	0.0
Madagascar	87.8	10.5	4.2	6.3	0.0	0.8	0.1	0.8
Malawi	89.2	1.5	0.0	1.5	0.0	8.1	1.2	0.0
Mali	26.8	51.3	1.4	49.2	0.8	7.2	7.2	7.4
Mauritania	6.8	85.8	47.0	38.8	0.0	4.5	2.9	0.0
Mauritius	13.2	30.3	8.4	3.9	17.9	38.1	2.9	15.5
Morocco	0.0	30.4	8.8	21.6	0.0	35.9	6.6	27.1
Mozambique	54.8	21.6	12.8	8.8	0.0	17.6	1.3	4.7
Namibia	0.0	16.7	8.2	8.5	0.0	3.2	0.3	79.7
Niger	71.1	15.6	8.8	6.6	0.2	3.5	4.8	5.1
Nigeria <sup>1</sup>	12.0	87.8	87.8	0.0	0.0	0.0	0.0	0.2
Rwanda <sup>2</sup>	61.3	..	..	..	..	..	1.0	37.7
Senegal	47.4	43.4	26.0	17.4	0.0	9.2	0.0	0.0
Seychelles	14.2	51.4	14.6	36.9	0.0	31.8	0.0	2.5
Sierra Leone	64.6	13.7	13.7	0.0	0.0	14.3	0.0	7.4
Somalia	58.6	0.6	0.6	0.0	0.0	40.3	0.2	0.4
South Africa	5.0	56.1	31.3	24.8	0.0	6.0	31.7	1.2
Togo	64.7	15.8	2.1	13.7	0.0	16.4	0.6	2.4
Tunisia	12.1	63.2	49.5	13.7	0.0	2.0	14.6	8.1
Uganda	43.4	0.6	0.6	0.0	0.0	56.1	0.0	0.0
Zambia	43.7	55.7	55.7	0.0	0.0	0.1	0.5	0.0
<b>Africa average<sup>3</sup></b>	<b>26.6</b>	<b>38.8</b>	<b>25.0</b>	<b>13.3</b>	<b>0.6</b>	<b>18.7</b>	<b>3.4</b>	<b>14.0</b>

.. Not available

Note: The figures include sub-national government non-tax revenues for Eswatini, Kenya (2014 onwards), Mauritius, Morocco, Nigeria (2010 onwards), Somalia (2019 onwards) and South Africa. Sub-national government non-tax revenues are not available in other countries. See the country tables in Chapter 6 for further information.

1. Non-tax revenues reported for Nigeria include revenues collected by Local Government Areas (LGAs). These revenues are reported under "Miscellaneous and unidentified revenue" although they include some tax revenues.
2. For Rwanda, "miscellaneous and unidentified revenues" includes non-tax fines, administrative fees and revenue from public property and public assets for Rwanda. These data could not be disaggregated to allocate revenue to the relevant non-tax revenue categories.
3. Represents an unweighted average of the 37 African countries in this publication. Data on tax revenues were available for Burkina Faso for this edition, but not non-tax revenues.

Table 6.4. Total non-tax revenue in millions of US dollars, 1995-2023

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Botswana	..	..	2 650	2 558	2 704	2 734	2 408	3 149	2 998	2 854
Cabo Verde	114	46	100	161	126	168	121	137	99	161
Cameroon	295	720	1 140	1 134	1 220	1 407	951	1 208	1 782	1 928
Chad	..	..	..	561	572	568	608	298	443	610
Congo	..	499	390	3 065	1 015	2 399	1 217	2 011	3 307	2 293
Congo, Dem. Rep.	..	..	..	1 330	1 783	1 162	1 143	2 651	2 582	2 020
Côte d'Ivoire	108	121	386	414	1 108	910	814	957	873	1 105
Egypt	..	..	6 196	18 520	22 574	12 794	15 564	18 697	23 167	13 333
Equatorial Guinea	..	..	1 996	3 065	1 978	1 057	627	1 199	2 719	1 260
Eswatini	207	212	509	368	583	573	621	531	466	788
Gabon	..	..	..	21	92	964	698	1 163	1 643	1 396
Gambia	..	..	..	5	8	6	9	10	11	11
Ghana	..	178	731	1 613	2 419	2 161	1 951	2 111	2 398	2 314
Guinea	..	95	79	55	169	114	208	206	277	497
Kenya	..	..	424	514	1 037	2 002	3 807	2 457	2 160	2 005
Lesotho	..	..	466	788	651	604	724	761	514	748
Liberia	..	..	..	..	115	67	122	85	123	97
Madagascar	..	128	315	297	173	485	373	142	239	408
Malawi	..	..	262	723	268	206	177	564	511	513
Mali <sup>1</sup>	197	173	329	519	336	552	414	371	305	339
Mauritania	..	..	..	357	397	973	384	452	383	575
Mauritius	140	128	161	372	323	406	413	269	481	355
Morocco <sup>2</sup>	..	873	1 889	3 323	3 961	5 104	3 901	4 003	3 837	4 358
Mozambique	..	..	..	943	789	666	972	941	1 367	1 743
Namibia	..	..	..	1 088	1 572	1 531	1 609	1 296	1 378	1 657
Niger	..	92	275	366	560	1 003	1 138	1 205	854	406
Nigeria	..	..	..	29 631	15 172	18 645	14 599	17 750	21 738	24 549
Rwanda <sup>3</sup>	..	203	328	712	736	744	792	945	1 170	1 087
Senegal	..	96	200	412	621	647	826	695	659	656
Seychelles	..	..	..	60	93	100	96	120	129	131
Sierra Leone	..	..	136	146	268	259	350	323	375	270
Somalia	..	..	..	..	87	272	456	320	643	605
South Africa	790	596	1 501	2 281	1 442	2 449	2 233	3 394	3 208	2 771
Togo	..	27	61	384	174	342	287	254	294	431
Tunisia	..	529	831	1 257	891	1 305	1 275	1 292	1 975	1 859
Uganda	241	367	665	438	383	455	509	755	621	640
Zambia	..	..	..	..	477	395	388	747	739	685
<b>Africa average<sup>4</sup></b>	..	..	..	..	<b>1 807</b>	<b>1 790</b>	<b>1 697</b>	<b>1 986</b>	<b>2 337</b>	<b>2 093</b>

.. Not available

Note: The figures include sub-national government non-tax revenues for Eswatini, Kenya (2014 onwards), Mauritius, Morocco, Nigeria (2010 onwards), Somalia (2019 onwards) and South Africa. Sub-national government non-tax revenues are not available in other countries. See the country tables in Chapter 6 for further information.

1. Data for Malawi for the years 2022 and 2023 are on an April-March fiscal year basis, and for the years up to 2021, the years are on a July-June fiscal year basis.
2. Data for Mauritius are on a July-June fiscal year basis except for the years 2010-15 when they were reported on a calendar year basis. Please see Chapter 5 for more details.
3. Non-tax revenues reported for Nigeria include revenues collected by Local Government Areas (LGAs). These revenues are reported under "Miscellaneous and unidentified revenue" although they include some tax revenues.
4. Represents an unweighted average of the 37 African countries in this publication. Data on tax revenues were available for Burkina Faso for this edition, but not non-tax revenues.

Table 6.5. Botswana – Details of non-tax revenue

Million BWP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	14 034	17 412	27 953	29 844	27 330	35 982	37 967	38 781
Grants	..	..	0	210	74	24	28	26	2	28
Grants	..	..	0	210	74	24	28	26	2	28
IMF Gold Sales	..	..	0	0	0	0	0	0	0	0
Property income	..	..	9 159	9 914	11 152	15 114	10 296	21 151	23 353	13 785
Rents and royalties	..	..	1 589	2 071	3 223	3 476	2 069	4 912	5 818	4 177
Mineral Royalties	..	..	1 577	2 057	3 215	3 463	2 062	4 903	5 809	4 170
Royalties and Dividends	..	..	0	0	0	0	0	0	0	0
Rent of Land	..	..	12	14	8	13	7	9	9	7
Interest and dividends	..	..	7 569	7 842	7 929	11 638	8 227	16 239	17 535	9 609
Mineral Dividends	..	..	6 573	7 054	6 766	6 547	4 196	10 473	17 105	8 742
Bank of Botswana Revenue	..	..	741	700	1 133	5 049	4 009	5 581	425	861
Profits From Public Enterprises	..	..	171	61	18	10	21	3	3	3
Interest: Parastatals (DDF)	..	..	38	20	8	29	0	48	0	0
Interest: Local Authorities	..	..	1	0	0	0	0	0	0	0
Interest: Deposits	..	..	46	8	4	3	0	0	1	3
Other interest revenue	..	..	0	0	0	0	0	134	0	0
Other property income	..	..	0	0	0	0	0	0	0	0
Sales of goods and services	..	..	908	1 047	811	656	478	549	710	699
Motor vehicle revenues	..	..	342	363	50	40	34	37	44	45
Petrol, Oil and Lubricants	..	..	54	182	231	111	67	25	22	32
Water revenues	..	..	167	42	2	2	3	4	4	2
Fees and charges	..	..	84	107	129	137	68	121	240	241
Rent of buildings and equipment	..	..	73	86	97	99	100	109	115	103
Sale of livestock	..	..	2	5	2	1	1	1	3	0
Registrations, licences and certificates	..	..	19	22	33	39	29	45	53	56
Other sales of goods and services	..	..	167	242	269	227	176	207	229	219
Fines, penalties and forfeits	..	..	36	31	93	60	62	100	46	43
Traffic fines	..	..	0	0	44	0	0	0	0	0
Court fines	..	..	19	20	38	23	34	29	20	21
Bond revenues	..	..	1	1	1	2	1	3	0	1
Income tax penalty	..	..	11	0	0	0	0	0	0	0
Other fines, penalties and forfeits	..	..	5	10	11	36	27	69	25	21
Miscellaneous and unidentified revenue	..	..	3 931	6 210	15 823	13 991	16 466	14 157	13 857	24 226
SACU revenue	..	..	3 930	6 207	15 818	13 976	16 459	14 148	13 845	24 213
Recovery of arrears of revenue	..	..	0	3	5	14	6	8	12	13
Revenue from local authorities	..	..	0	0	0	0	0	0	0	0
Reimbursement of medical claims (revenue)	..	..	1	1	1	1	0	1	0	1
<b>Total tax and non-tax revenue</b>	..	..	22 071	31 712	47 285	54 201	49 303	68 236	73 200	74 198

.. Not available

Note: Data are on a fiscal year basis beginning 1st April. For example, the data for 2023 represent April 2023 to March 2024.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Source: Botswana Ministry of Finance and Economic Development, and Statistics Botswana.

Table 6.6. Cabo Verde – Details of non-tax revenue

Million CVE

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	<b>8 744</b>	<b>5 372</b>	<b>8 902</b>	<b>13 396</b>	<b>12 486</b>	<b>16 585</b>	<b>11 676</b>	<b>12 735</b>	<b>10 356</b>	<b>16 386</b>
Grants	6 848	3 931	6 610	9 440	4 328	6 696	5 873	6 370	2 216	3 302
Current transfers from foreign governments	6 848	0	0	0	370	551	571	2 851	864	2 089
Budget aid	0	..	..	..	0	0	0	1 267	0	350
Food aid	1 064	..	..	..	0	0	0	0	8	0
Direct donations	5 161	..	..	..	353	548	571	1 575	820	1 739
Other current transfers	623	..	..	..	17	4	0	8	36	1
Capital transfers from foreign governments	0	3 931	6 610	9 440	3 588	5 594	4 730	669	828	855
Financial aid	..	0	551	3 085	1 282	2 006	2 287	0	276	496
Food aid	..	672	750	338	0	231	106	98	120	103
Direct donations	..	3 259	5 138	6 018	2 048	3 357	2 336	571	430	255
Other capital transfers	..	0	171	0	259	0	2	0	3	0
Current transfers from international organisations	..	0	0	0	370	551	571	2 851	524	358
Property income	0	0	0	0	0	0	0	0	112	849
Rents and royalties	..	..	..	..	..	..	..	..	26	31
Land and other rents	..	..	..	..	..	..	..	..	26	31
Interest and dividends	..	..	..	..	..	..	..	..	67	801
Interest	..	..	..	..	..	..	..	..	20	5
Dividends	..	..	..	..	..	..	..	..	46	796
Other property income	..	..	..	..	..	..	..	..	19	17
Sales of goods and services	869	956	1 592	3 393	5 674	8 619	4 854	5 544	6 308	10 981
Airport and other concessions	487	364	95	316	1 022	2 632	1 135	1 219	222	4 178
Rental of housing and buildings	0	0	0	0	0	0	0	0	9	9
Sale of current goods	190	144	51	74	160	146	91	141	141	135
Service provision fees	192	448	1 445	3 003	4 492	5 841	3 628	4 184	5 133	5 920
Fees from other services	0	0	0	0	0	0	0	0	434	367
Personal emoluments	0	0	0	0	0	0	0	0	294	327
National Lottery revenue	0	0	0	0	0	0	0	0	75	44
Fines, penalties and forfeits	64	54	169	376	404	433	220	187	296	423
Miscellaneous and unidentified revenue	963	431	532	187	2 079	838	730	633	1 424	831
Other transfers	425	413	150	41	36	242	192	230	359	545
Other unspecified revenues	538	18	382	146	2 043	595	538	403	1 066	286
<b>Total tax and non-tax revenue</b>	<b>15 034</b>	<b>16 346</b>	<b>27 731</b>	<b>39 686</b>	<b>43 177</b>	<b>58 032</b>	<b>44 807</b>	<b>45 474</b>	<b>53 924</b>	<b>65 697</b>

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

More granular data was provided from 2022 for the first time in this edition impacting headings Grants, Rents &amp; royalties and Sales of goods and services

This publication does not include proceeds from the sale of non-financial assets reported in Cabo Verde's budget documents. Under Cabo Verde's national classification, proceeds from the sale of non-financial assets are included in non-tax revenues. Following the OECD classification of taxes (see the *Interpretative Guide* in Annex B), proceeds from the sale of assets are not classified as revenues (tax or non-tax) since the transaction does not increase the net worth.

The ECOWAS (Economic Community of West African States) community levy is not included in total non-tax or tax revenues and is presented separately under the heading "Memo item". Under Cabo Verde's national classification, it is included in tax revenues. Following the OECD classification of taxes (see the *Interpretative Guide* in Annex A § 4), this payment is not included in taxes.

Source: Ministry of Finance and Planning, Cabo Verde.

Table 6.7. Cameroon – Details of non-tax revenue

Million XAF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	<b>153 206</b>	<b>527 053</b>	<b>600 552</b>	<b>560 690</b>	<b>721 082</b>	<b>824 233</b>	<b>546 454</b>	<b>669 451</b>	<b>1 109 462</b>	<b>1 169 279</b>
Grants	0	6 900	91 404	78 805	18 089	133 300	41 700	66 200	104 200	139 400
Property income	90 400	404 500	446 825	442 296	465 541	551 526	398 084	479 105	865 344	759 512
Rents and royalties	90 400	404 500	410 657	437 650	445 587	527 789	379 185	463 353	834 359	692 094
Petroleum royalties	87 610	399 300	367 955	418 971	384 630	471 518	321 370	409 044	774 514	622 842
Pipeline right of access	0	0	14 065	9 080	36 201	35 013	36 818	31 336	36 531	39 359
Other rents and royalties	2 790	5 200	28 637	9 599	24 756	21 257	20 997	22 972	23 314	29 893
Interest and dividends	..	..	36 169	4 646	19 954	23 737	18 899	15 752	30 985	67 418
Other property income	..	..	0	0	0	0	0	0	0	0
Sales of goods and services	26 700	33 500	40 262	37 732	188 402	56 291	31 607	55 114	66 481	145 330
Fines, penalties and forfeits	0	0	444	1 857	26 849	61 259	71 960	57 906	70 131	107 019
Miscellaneous and unidentified revenue	36 106	82 153	21 616	0	22 201	21 857	3 102	11 126	3 307	18 017
<i>Total tax and non-tax revenue</i>	<i>634 589</i>	<i>1 337 553</i>	<i>1 735 808</i>	<i>2 132 385</i>	<i>3 409 008</i>	<i>4 046 395</i>	<i>3 560 542</i>	<i>4 024 767</i>	<i>4 999 048</i>	<i>5 482 662</i>

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Property income includes taxes on property and quarrying and rents on water production following the OECD classification of taxes (see the *Interpretative Guide* in Annex B). Under Cameroon's national classification they are included in tax revenues.

Miscellaneous and unidentified revenues include capital transfers not included elsewhere and voluntary transfers other than grants.

Source: Ministry of Finance, Cameroon.

Table 6.8. Chad – Details of non-tax revenue

Million XAF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	277 273	337 904	332 670	349 717	165 366	275 886	369 688
Grants	..	..	..	68 799	221 884	106 891	248 109	16 088	92 125	90 603
Property income	..	..	..	190 753	86 094	198 643	69 282	129 983	142 427	263 173
Rents and royalties	..	..	..	190 753	86 094	198 643	69 282	129 983	142 427	263 173
Oil royalties and dividends	..	..	..	185 445	86 094	88 201	65 252	114 422	117 993	234 195
Other oil revenues	..	..	..	5 308	0	110 442	4 030	15 561	21 305	26 101
Mining royalties	..	..	..	..	..	..	..	..	3 129	2 877
Interest and dividends	..	..	..	0	0	0	0	0	0	0
Other property income	..	..	..	0	0	0	0	0	0	0
Sales of goods and services	..	..	..	6 539	12 230	18 172	7 565	6 946	3 352	3 639
Fines, penalties and forfeits	..	..	..	6 474	1 528	4 419	4 757	3 533	14 393	11 518
Miscellaneous and unidentified revenue	..	..	..	4 708	16 168	4 545	20 004	8 816	23 588	756
<b>Total tax and non-tax revenue</b>	..	..	..	1 050 537	712 083	852 044	1 251 633	817 654	1 364 160	1 831 546

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Chad adopted a new budgetary nomenclature from 2022, so the data are presented differently.

Revenues from mining royalties are reported separately under Chad's new budgetary nomenclature.

Revenues from "Property income" for years prior to 2022 have been reclassified under "Mining royalties", since the latter represents the largest proportion of these revenues.

Revenues from tax fines, government securities and the audiovisual licence fee are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annex A). Under Chad's national classification they are included in tax revenues.

The heading "Fines, penalties and forfeits" from 2022 includes non-itemised revenues from "Miscellaneous contributions", which includes revenues from tax-base assessment penalties and tax fines, poll taxes, rental value tax, with tax-base assessment penalties and tax fines accounting for the majority of these revenues. Chad includes revenues from "Miscellaneous contributions" in income and profit tax.

Revenues from tax fines are recorded under the heading "Fines, penalties and forfeits". Revenues from government securities and audiovisual licence fees are recorded under the heading "Sales of goods and services".

Source: Ministry of Finance and Budget, Chad.

Table 6.9. Republic of the Congo – Details of non-tax revenue

Million XAF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	355 390	205 249	1 515 115	600 062	1 405 657	699 483	1 114 733	2 058 637	1 390 430
Grants	..	5 000	47 438	1 359 181	38 145	56 860	21 366	38 100	53 900	39 000
Property income	..	350 390	157 811	154 506	554 918	1 348 516	677 302	1 075 381	2 004 036	1 350 380
Rents and royalties	..	350 390	157 811	154 453	549 122	1 332 828	662 876	1 060 110	1 990 555	1 337 355
Oil revenue	..	350 390	157 811	152 746	541 297	1 317 000	651 000	1 049 000	1 972 800	1 328 700
Oil royalty	..	..	..	0	70	13	8	0	0	0
Mining royalty	..	..	..	2	60	1	9	3	0	0
Forest royalty	..	..	..	1 705	7 696	15 814	11 859	11 107	17 755	8 655
Interest and dividends	..	..	..	0	0	0	0	0	0	0
Other property income	..	..	..	53	5 796	15 688	14 426	15 271	13 480	13 025
Sales of goods and services	..	..	..	16	30	207	5	150	83	39
Fines, penalties and forfeits	..	..	..	1 077	1 721	73	810	1 103	13	334
Miscellaneous and unidentified revenue	..	..	..	336	5 248	0	0	0	606	678
<b>Total tax and non-tax revenue</b>	..	454 074	411 665	1 978 038	1 531 479	2 078 519	1 347 499	1 725 500	2 831 264	2 266 070

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Revenues from grants and oil revenues are derived from several public sources (TOFE 2018, *Perspective de l'économie Congolaise, Lois de finances, IMF public finance statistics database, IMF Article IV country report*).

Heading "Rents and royalties": As from 2017, this heading includes timber rents and diamond royalties collected by the General Directorate of Customs and Indirect Duties (Direction Générale des douanes et des droits indirects).

Source: Ministry of Economy and Finance, Republic of the Congo, IMF.



Table 6.10. Democratic Republic of the Congo – Details of non-tax revenue

Million CDF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	<b>1 206 158</b>	<b>1 651 247</b>	<b>1 915 421</b>	<b>2 116 365</b>	<b>5 276 706</b>	<b>5 182 428</b>	<b>4 937 064</b>
Grants	..	..	..	656 421	1 108 062	638 806	930 571	2 915 000	2 131 000	1 848 000
Property income	..	..	..	397 162	328 729	841 845	828 625	1 549 404	2 202 213	1 796 707
Rents and royalties	..	..	..	357 515	290 419	765 511	775 571	1 458 910	2 039 487	1 653 438
Royalties on petroleum corporation	..	..	..	39 705	19 050	34 353	27 259	77 698	90 492	60 112
Mining rents and royalties	..	..	..	139 802	143 702	385 847	545 897	1 021 295	1 472 367	1 229 547
Annual surface / land fees (mines)	..	..	..	25 464	20 689	10 199	11 730	19 308	22 782	25 972
Signature bonus - Renewal (hydrocarbons)	..	..	..	4 566	624	1 041	1 652	29 869	37 224	4 715
Annual exploitation and other royalties	..	..	..	50 603	38 635	94 410	108 156	113 962	129 116	91 821
Concession, extraction and other authorisations	..	..	..	9 126	5 789	101 098	2 396	11 098	3 509	4 591
Forestry and wildlife permits	..	..	..	3 541	387	2 171	3 484	4 942	12 068	65 916
Distributional margin (petroleum revenues)	..	..	..	84 491	52 694	127 330	65 303	170 435	271 556	158 570
Surface rights on exploration permits and concession (hydrocarbons)	..	..	..	10	8 791	8 502	8 355	10 010	230	11 674
Other rents	..	..	..	207	58	558	1 338	291	142	521
Interest and dividends	..	..	..	39 301	37 159	75 305	52 225	90 403	162 038	142 607
On shore dividends (petrol revenues)	..	..	..	8 068	14 665	20 246	15 852	9 690	7 229	33 577
Off shore participation (petrol revenues)	..	..	..	25 347	15 806	41 892	19 716	52 323	80 575	47 542
Other dividends and participation	..	..	..	5 886	6 688	13 167	16 657	28 390	74 233	61 487
Other property income	..	..	..	345	1 152	1 029	829	92	688	662
Sales of goods and services	..	..	..	116 573	162 555	282 789	264 745	356 337	447 001	761 855
Print sales	..	..	..	1 106	690	75	158	453	779	549
Tax on numbering	..	..	..	16 464	26 110	45 573	44 887	54 984	56 697	68 199
Tax on regulations and changes to certifications / telecommunication tax	..	..	..	13 180	36 198	18 050	19 019	16 889	13 339	10 619
Passports, visa and work permits	..	..	..	20 859	31 053	42 369	27 344	54 805	61 202	87 401
Fees for provision of security by Congolese National Police	..	..	..	4 247	11 337	34 594	32 749	24 610	25 478	40 913
Inspection fees for toxic and / or narcotic products	..	..	..	647	7 328	7 075	59 715	2 537	102 408	223 217
Fees for disinfection and sanitary inspections of thrift stores	..	..	..	3 828	3 111	53 800	17 897	90 135	6 715	778
Accreditation	..	..	..	1 181	559	1 364	1 309	1 697	3 158	2 167
Other	..	..	..	55 059	43 646	75 130	57 626	106 189	170 736	317 823
Rents, National Social Security Institut (INSS)	..	..	..	0	2 524	4 759	4 040	4 040	6 490	10 189
Fines, penalties and forfeits	..	..	..	35 378	50 772	150 692	80 604	400 076	394 422	500 332
Fines and penalties (DGI) - excluding natural resources (from 2022)	..	..	..	15 455	15 160	90 865	43 701	196 201	195 047	246 547
Fines and penalties (DGI) - mining	..	..	..	..	..	..	..	..	42 431	97 261
Fines and penalties (DGI) - hydrocarbons	..	..	..	..	..	..	..	..	8 366	1
Fines and penalties (DGI) - forests	..	..	..	..	..	..	..	..	223	120

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Fines and penalties (DGDA)	..	..	..	1 561	4 093	1 633	1 246	116 781	11 044	4 220
Fines and penalties (DGRAD)	..	..	..	18 363	31 518	58 194	35 657	87 095	137 310	152 183
Miscellaneous and unidentified revenue	..	..	..	625	1 129	1 289	11 821	55 889	7 792	30 170
<i>Total tax and non-tax revenue</i>	..	..	..	2 890 521	5 138 807	8 295 943	8 729 842	15 539 402	21 737 328	22 144 104

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Data on grants from 2021 are projections from IMF Article IV reports..

Revenues from the print sales are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annex B). Under The Democratic Republic of Congo's national classification revenues from print sales are included in tax revenues.

Some revenues - considered as taxes in the Democratic Republic of Congo - are considered as administrative costs and are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annex B).

Source: Ministry of Finance, Democratic Republic of Congo; IMF.

Table 6.11. Côte d'Ivoire – Details of non-tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	<b>54 156</b>	<b>86 004</b>	<b>203 671</b>	<b>205 073</b>	<b>654 836</b>	<b>533 356</b>	<b>467 932</b>	<b>530 266</b>	<b>543 080</b>	<b>670 103</b>
Grants	35 000	33 500	94 628	106 540	282 200	274 912	193 269	184 600	233 700	316 774
Property income	1 356	4 204	5 555	76 308	285 955	135 074	98 988	106 200	115 780	126 036
Rents and royalties	1 356	4 204	5 555	44 902	255 515	107 057	58 889	72 049	86 708	79 145
Revenues from public lands	0	0	0	283	2 111	3 578	4 104	6 280	7 048	6 518
Oil exploitation tax	0	0	0	27 275	30 851	44 522	28 012	32 286	39 020	52 804
Oil contract signing bonus	0	0	0	0	0	8 088	0	1 949	3 555	6 617
Land royalties (except ad valorem tax 2012-2021)	1 356	4 204	5 555	7 696	37 224	23 425	26 632	31 534	37 085	6 518
Other rents and royalties	0	0	0	9 647	185 329	27 444	142	0	0	6 688
Interest and dividends	0	0	0	27 981	30 440	28 017	40 099	34 151	29 072	46 891
Other property income	0	0	0	3 426	0	0	0	0	0	0
Sales of goods and services	0	0	13 200	21 700	35 414	57 937	76 599	87 681	103 358	125 658
Ivoirian television broadcast royalty (RTI)	..	..	0	4 107	6 244	10 342	9 493	11 411	12 067	12 472
Broadcasting tax	..	..	0	0	0	0	0	0	0	0
Road tolls	..	..	0	0	0	0	16 461	21 680	25 676	36 532
Other sales of goods and services	..	..	13 200	17 592	29 170	47 595	50 645	54 590	65 615	76 654
Fines, penalties and forfeits	0	0	0	173	0	0	0	0	0	0
Miscellaneous and unidentified revenue	17 800	48 300	90 288	353	51 267	65 433	99 076	151 785	90 242	101 636
<b>Total tax and non-tax revenue</b>	<b>978 628</b>	<b>1 255 611</b>	<b>1 610 948</b>	<b>2 240 542</b>	<b>4 069 254</b>	<b>5 061 198</b>	<b>5 202 418</b>	<b>6 072 398</b>	<b>6 315 657</b>	<b>7 448 372</b>

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Revenues from property taxes, the ad valorem tax and operating tax are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annex B). Under Côte d'Ivoire's national classification they are included in tax revenues.

Revenues from property taxes exclude the ad-valorem tax for the period 2012 to 2022, during which it was possible to differentiate between these types of revenue.

The broadcasting tax and the Ivoirian television broadcast royalty (RTI) are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annex B). Under Côte d'Ivoire's national classification, they are included in tax revenues.

Miscellaneous and unidentified revenues include capital transfers not included elsewhere and voluntary transfers other than grants.

Source: *Ministère de l'Économie et des Finances*, Côte d'Ivoire.

Table 6.12. Egypt – Details of non-tax revenue

Million EGP

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	37 270	102 149	166 134	225 222	250 335	294 307	382 314	343 820
Grants	..	..	2 114	3 830	25 243	1 848	1 806	1 642	2 554	2 728
Grants from foreign governments	..	..	2 114	3 497	24 942	1 100	1 007	819	348	363
Grants from international organisations	..	..	0	332	302	747	798	824	2 205	2 365
Property income	..	..	18 672	55 533	83 283	75 222	68 950	83 213	98 723	100 630
Rents and royalties	..	..	1 114	7 216	8 252	20 964	17 488	20 414	27 889	48 482
Royalties on petroleum	..	..	0	2 750	5 964	14 148	11 178	14 680	20 714	34 155
Royalties on Suez Canal	..	..	1 068	1 354	1 945	5 157	4 600	4 500	5 750	12 291
Mining royalties	..	..	17	46	230	1 208	1 420	920	1 015	1 506
Other royalties	..	..	30	3 066	113	451	291	313	410	531
Interest and dividends	..	..	17 233	48 315	74 894	53 812	50 952	62 569	69 638	51 395
Suez Canal Authority (SCA)	..	..	9 651	12 729	19 214	30 308	18 354	28 082	27 734	14 722
Central Bank of Egypt (CBE)	..	..	4 999	205	13 417	0	0	0	0	0
Economic authorities	..	..	402	1 431	10 093	10 817	12 045	11 861	11 108	11 168
Public and private companies and enterprises	..	..	245	3 272	3 295	5 408	8 631	11 185	12 336	8 468
Egyptian General Petroleum Corporation (EGPC)	..	..	154	25 546	25 414	1 278	2 093	3 596	10 335	1 468
Other dividends and interests	..	..	1 782	5 130	3 460	6 001	9 830	7 846	8 124	15 569
Other property income	..	..	324	2	137	447	509	230	1 196	752
Sales of goods and services	..	..	8 979	25 661	27 583	73 342	77 956	117 721	177 351	111 190
Administrative fees	..	..	1 505	2 681	4 482	12 520	10 463	7 457	10 319	16 128
Development fees	..	..	294	841	931	1 991	2 352	9 929	11 178	10 889
Service fees	..	..	3 170	3 572	8 352	17 147	15 757	17 915	26 063	35 009
Capital revenues	..	..	3 986	16 962	13 610	41 252	48 099	81 363	129 602	50 415
Licences	..	..	0	1 557	128	276	1 136	917	0	- 1 524
Other sales of goods and services	..	..	24	49	80	156	149	141	188	272
Fines, penalties and forfeits	..	..	343	653	1 193	2 379	2 871	2 658	3 159	4 839
Miscellaneous and unidentified revenue	..	..	7 163	16 472	28 831	72 431	98 753	89 073	100 528	124 434
Current revenues from special accounts and funds	..	..	4 842	12 268	17 797	36 128	42 787	39 497	51 509	59 378
Voluntary transfers other than grants	..	..	1 084	684	901	2 316	2 262	5 958	7 882	10 299
Current revenues	..	..	1 114	3 312	9 827	33 685	53 405	43 258	40 747	54 313
Other revenues	..	..	123	208	306	303	300	360	390	443
<b>Total tax and non-tax revenue</b>	..	..	126 239	299 115	524 792	1 075 264	1 085 400	1 234 017	1 495 045	1 721 535

.. Not available

Note: Fiscal year ends on 30 June. For example, the data for 2023 represent July 2022 to June 2023.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available. These data are estimated to be insignificant.

Royalties on the Suez Canal as well as other royalties and administrative fees are reported as tax revenues in Egypt. In accordance with the OECD classification, as set out in the *Interpretative Guide* in Annex A, these revenues are considered non-tax revenues.

Source: Ministry of Finance, Egypt.

Table 6.13. Equatorial Guinea – Details of non-tax revenue

Million XAF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	1 051 820	1 515 259	1 169 328	619 121	360 207	664 693	1 692 234	763 919
Grants	..	..	17 533	0	0	1 648	576	1 031	518	0
Property income	..	..	1 012 089	1 489 017	1 087 688	595 780	337 859	627 290	1 666 263	739 547
Rents and royalties	..	..	518 258	957 200	688 968	373 890	227 588	468 162	704 068	270 319
Petroleum royalties	..	..	462 289	951 507	680 217	355 668	211 397	454 405	690 983	269 364
Surface royalties	..	..	51 284	844	1 842	400	84	190	27	237
Fishing and concessional royalties	..	..	2 021	4 850	6 909	17 822	16 107	13 567	13 059	718
GEOGAM gas sales	..	..	2 664	0	0	0	0	0	0	0
Interest and dividends	..	..	491 560	437 662	380 575	206 847	97 177	149 761	952 525	467 508
Shareholder participation in oil revenues	..	..	476 917	257 392	237 800	108 655	63 718	113 129	147 246	71 158
Oil dividends	..	..	0	146 345	134 965	93 018	26 545	32 565	234 008	142 865
Non-oil dividends	..	..	1 622	17 314	7 538	1 454	3 762	707	118	5 043
Interest on reserve funds	..	..	12 554	6 977	43	3 561	2 997	3 194	3 686	6 366
Other interest (banking, deferrals)	..	..	467	9 635	52	0	0	0	0	0
INSESO: Interest and dividends	..	..	0	0	178	160	155	166	202	0
Gas monetisation	..	..	0	0	0	0	0	0	567 264	242 076
Other property income	..	..	2 271	94 155	18 145	15 043	13 094	9 367	9 671	1 721
Contributions of public companies and independent entities	..	..	0	1 624	4 149	15 037	13 090	9 367	9 671	1 721
Other oil - related property income	..	..	2 271	92 531	13 997	6	5	0	0	0
Sales of goods and services	..	..	4 912	15 935	24 901	17 345	18 095	20 236	22 869	21 226
Administrative fees and government services	..	..	4 344	13 975	19 669	13 929	13 890	15 706	18 457	17 968
Consular fees	..	..	294	1 357	973	123	106	639	846	962
Tolls	..	..	184	458	2 714	2 249	2 356	2 404	2 457	2 296
Rentals of government buildings	..	..	90	145	132	42	10	0	0	0
INSESO: Medical goods and services	..	..	0	0	1 355	850	1 619	1 396	1 019	0
INSESO: Other goods and services	..	..	0	0	59	151	113	90	89	0
INSESO: Provincial medical fees	..	..	0	0	0	0	0	0	0	0
Fines, penalties and forfeits	..	..	0	0	258	319	85	1 608	513	1 803
INSESO: Sanctions, arrears and penalties	..	..	..	..	258	319	85	71	50	0
Other fines and penalties, excluding INSESO	..	..	..	..	0	0	0	1 537	463	1 803
Miscellaneous and unidentified revenue	..	..	17 286	10 307	56 481	4 029	3 591	14 528	2 071	1 343
INSESO: Other revenues	..	..	0	0	0	4	0	4	1	0
Transfers from other institutions	..	..	17 286	10 307	56 481	4 025	3 193	8 798	500	411
Other revenues, excluding INSESO and transfers	..	..	0	0	0	0	399	5 726	1 570	931
<b>Total tax and non-tax revenue</b>	..	..	1 407 860	2 127 636	2 105 235	1 270 542	850 596	1 068 748	2 289 405	1 624 518

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Equatorial Guinea launched a new gas monetisation project in May 2018, but the government only began collecting revenues from this project in 2022. These revenues result from a revenue sharing agreement between the government of Equatorial Guinea and the corporations developing this project.

Source: Ministry of Finance, Economy and Planning; National Institute of Social Security of Equatorial Guinea (*Instituto Nacional de Seguridad Social de Guinea Ecuatorial* (INSESO)).

Table 6.14. Eswatini – Details of non-tax revenue

Million SZL

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	<b>783</b>	<b>1 552</b>	<b>3 292</b>	<b>2 690</b>	<b>7 707</b>	<b>8 539</b>	<b>9 930</b>	<b>8 052</b>	<b>7 865</b>	<b>14 513</b>
Grants	2	6	13	23	165	238	179	249	214	180
Property income	19	95	67	553	494	1 784	1 200	1 101	1 580	2 152
Rents and royalties	0	0	0	3	72	143	83	33	120	180
Land concession rents, postal revenue	0	0	0	0	0	0	0	0	0	0
Rents attributed to social security funds	0	0	0	3	72	143	83	33	120	180
Interest and dividends	19	91	65	548	391	1 546	1 006	966	1 427	1 884
Local interest collected by central government	7	21	25	538	60	16	20	6	9	17
Central bank profit	6	0	0	0	245	430	43	55	173	445
External interest and interest on capital	5	69	13	0	0	2	4	4	4	23
Dividends	1	1	27	8	11	207	108	146	197	100
Interest and dividends collected by social security funds	0	0	0	1	75	891	831	755	1 044	1 299
Other property income	0	4	1	1	31	95	110	102	33	88
Quitrents	0	0	0	0	0	0	0	0	0	0
Local government property income	0	4	1	1	31	95	110	102	33	88
Sales of goods and services	16	40	63	115	73	137	139	271	202	298
Sundry fees	7	13	40	38	6	39	67	175	99	173
Passports, citizenship and resident permits	3	5	5	25	25	40	22	33	36	49
Rental of government real estate	2	3	6	7	11	13	12	12	12	13
Driver's licences, motor vehicle certification	0	1	3	8	11	16	16	18	16	17
Hospital and medical services	0	5	4	6	6	8	6	6	7	7
Hire of government plants and vehicles	0	0	0	21	0	0	0	0	1	1
Aviation fees	0	12	1	0	0	0	0	0	0	0
Sale of government furniture and vehicles	0	0	0	6	7	2	5	11	15	14
Sale of agricultural products and services	1	2	1	1	2	3	3	3	3	3
Public service transport fees	1	0	1	1	1	1	1	1	0	0
Sale of government publications	0	0	0	1	1	1	2	2	2	3
Prison industry sales	0	0	0	0	0	0	0	0	0	0
Local government sales of goods and services	0	0	1	1	2	14	8	13	11	19
Fines, penalties and forfeits	2	4	11	28	33	49	46	39	38	49
Traffic fines	1	2	5	15	13	16	21	16	11	13
Judicial fines and other penalties	0	1	4	10	18	25	19	14	12	17
Interest and penalties on late tax payments	0	0	1	1	2	5	6	10	13	12
Pay-as-you-earn (PAYE) penalties	0	1	1	1	0	0	0	0	0	0
Fines, penalties and forfeits (local non-tax revenue)	0	0	0	0	0	2	0	0	2	7
Miscellaneous and unidentified revenue	744	1 407	3 138	1 972	6 942	6 332	8 365	6 390	5 831	11 833
SACU revenue	744	1 406	3 136	1 969	6 931	6 318	8 349	6 375	5 818	11 750
SACU penalties	0	0	1	2	9	7	10	11	5	76

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Miscellaneous and unidentified revenue (local non-tax revenue)	0	0	0	2	3	7	6	4	9	7
<i>Total tax and non-tax revenue</i>	<i>1 528</i>	<i>2 879</i>	<i>5 698</i>	<i>7 278</i>	<i>15 629</i>	<i>20 432</i>	<i>21 846</i>	<i>20 836</i>	<i>22 169</i>	<i>30 160</i>

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st April. For example, the data for 2023 represent April 2023 to March 2024.

The data are on a cash basis.

Revenues from motor vehicle licences, the change of ownership fees and the registration of new motor vehicles are considered as tax revenue under the OECD classification as set out in the *Interpretative Guide* in Annex A and are classified under heading 5211 (Recurrent taxes paid by households: motor vehicles). The national classification of Eswatini classifies these revenues as non-tax revenues.

Revenues from business and sundry licences are considered as tax revenue under the OECD classification, as set out in the *Interpretative Guide* in Annex A and are classified under heading 5211 (Recurrent taxes paid on use of goods and perform activities other than on motor vehicles). The national classification of Eswatini classifies these revenues as non-tax revenues. The revenues from the registrations of specific goods (e.g. firearms) are considered as tax revenue under the OECD classification, as set out in the *Interpretative Guide* in Annex A and are classified under heading 5220 ("Non-recurrent taxes on use of goods and perform activities"). The national classification of Eswatini classifies these revenues as non-tax revenues. The revenues from the education loans' repayments do not represent an increase of net worth resulting from a transaction and therefore are not considered as revenues under the OECD classification, as set out in the *Interpretative Guide* in Annex B.

Revenues from the registrations of specific goods (e.g. firearms) are considered as tax revenue under the OECD classification, as set out in the *Interpretative Guide* in Annex A and are classified under heading 5220 ("Non-recurrent taxes on use of goods and perform activities"). The national classification of Eswatini classifies these revenues as non-tax revenues. The revenues from the education loans' repayments do not represent an increase of net worth resulting from a transaction and therefore are not considered as revenues under the OECD classification, as set out in the *Interpretative Guide* in Annex B.

Revenues from the education loans' repayments do not represent an increase of net worth resulting from a transaction and therefore are not considered as revenues under the OECD classification, as set out in the *Interpretative Guide* in Annex B.

Revenue from PAYE Penalties, tax interests and penalties on taxes are considered as non-tax revenue under the OECD *Interpretative Guide* in Annex A. The national classification of Eswatini classifies it as tax revenues.

Source: Eswatini Revenue Service; Local Government; Eswatini National Provident Fund and Public Service Pension Fund; Ministry of Economic Planning and Development; Central Government.



Table 6.15. Gabon – Details of non-tax revenue

Million XAF

	1995	2000	2005	2010	2015	2018	2019	2020	2021	2022
<b>Total non-tax revenue</b>	..	..	..	10 231	54 147	497 870	564 628	401 317	644 414	1 022 890
Grants	..	..	..	0	0	0	0	0	0	0
Property income	..	..	..	6 717	25 905	455 275	556 692	387 314	628 252	1 011 562
Rents and royalties	..	..	..	6 527	10 438	431 784	539 900	335 343	588 874	945 923
Land royalty - mining sector	..	..	..	864	830	2 454	2 278	1 612	2 369	8 726
Mining estates - manganese	..	..	..	0	0	0	0	0	1 615	13
Other mining income	..	..	..	2	6 607	1 008	77	268	1 089	6 657
Other mining royalties	..	..	..	529	564	242	481	194	275	365
Oil royalties	..	..	..	0	0	0	0	0	0	1 209
Surface area tax (forest)	..	..	..	3 423	2 437	2 891	3 691	3 438	7 408	9 674
Forest allocation fee	..	..	..	1 409	0	1 961	2 366	1 733	0	40
Other forest royalties	..	..	..	300	0	3	0	0	0	0
Petroleum revenues from Direction Générale des Hydrocarbures	..	..	..	0	0	423 225	531 007	328 097	576 117	919 238
Interest and dividends	..	..	..	191	15 467	23 491	16 792	51 971	39 378	65 640
Income from profit-sharing	..	..	..	191	15 467	23 491	16 792	16 771	25 740	18 478
Direction Générale des Hydrocarbures oil dividends	..	..	..	0	0	0	0	35 200	13 638	47 162
Other property income	..	..	..	0	0	0	0	0	0	0
Sales of goods and services	..	..	..	649	4 032	24 748	2 149	7 492	11 000	8 436
Registration fees on deeds	..	..	..	357	3 014	24 693	2 107	3 674	6 066	3 632
Administrative fees and charges	..	..	..	292	1 018	55	42	3 817	4 934	4 804
Fines, penalties and forfeits	..	..	..	2 865	24 210	17 847	5 787	6 512	5 162	2 869
Recovery penalties	..	..	..	704	16 485	12 323	4 466	4 431	3 556	6
Value-added tax penalties	..	..	..	909	6 640	4 455	920	1 067	841	2
Other fines and penalties	..	..	..	1 252	1 084	1 068	400	1 014	766	2 862
Miscellaneous and unidentified revenue	..	..	..	0	0	0	0	0	0	22
<b>Total tax and non-tax revenue</b>	..	..	..	914 078	1 356 351	1 466 979	1 756 326	1 532 934	1 801 529	2 526 163

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Non-tax revenues include revenues from fines and penalties relating to taxes (under the heading "Fines, penalties and forfeits") and certain registration fees (under the heading "Sales of goods and services"). Under Gabon's national classification they are included in tax revenues.

Non-tax revenues for years prior to 2014 do not include oil revenues from the Directorate of Hydrocarbons (Direction Générale des Hydrocarbures) because they are not available.

Proceeds from the sales of assets are not classified as revenues since the transaction does not increase the net worth, following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B). Under Gabon's national classification they are included in non-tax revenues.

Source: Ministry of Economy and Participations, Gabon.

Table 6.16. The Gambia – Details of non-tax revenue

Million GMD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	132	327	326	448	527	621	715
Grants	..	..	..	0	0	0	0	0	0	0
Property income	..	..	..	1	0	0	0	0	0	0
Rents and royalties	..	..	..	1	0	0	0	0	0	0
Land Rent	..	..	..	1	0	0	0	0	0	0
Interest and dividends	..	..	..	0	0	0	0	0	0	0
Other property income	..	..	..	0	0	0	0	0	0	0
Sales of goods and services	..	..	..	130	326	324	444	523	614	712
Survey Fees	..	..	..	0	0	0	0	0	0	0
Miscellaneous Receipts	..	..	..	2	13	0	0	0	0	0
Personal Number Plates	..	..	..	0	0	0	0	0	0	0
International Driving Licences	..	..	..	1	1	0	0	0	0	0
General Dealers License	..	..	..	0	0	0	0	0	0	0
Miscellaneous Licence (Testing Fees, Learners)	..	..	..	8	9	8	6	10	8	6
Work Permit Fees	..	..	..	0	28	41	0	0	0	0
National ID Cards	..	..	..	0	16	0	0	0	0	0
Aliens identity Cards	..	..	..	0	3	0	0	0	0	0
Non-Gambian Identity Cards	..	..	..	0	0	6	0	0	0	0
National Drivers License	..	..	..	0	27	0	0	0	0	0
Asycuda & SAD Forms	..	..	..	1	0	0	0	0	0	0
Customs Processing Fees	..	..	..	115	228	269	432	503	598	653
Overtime Receipts/Escorts	..	..	..	1	0	0	0	0	0	0
Customs Auction Sales	..	..	..	2	1	0	5	10	8	28
Warehouse Rent	..	..	..	0	0	0	0	0	0	0
Sale of Customs Regulations	..	..	..	0	0	0	0	0	0	0
Ecowas Interstate Road Transit Levy	..	..	..	0	0	0	0	0	0	24
Fines, penalties and forfeits	..	..	..	1	1	2	4	4	7	3
Mandatory Fine for Motor Traffic Violation	..	..	..	0	0	0	0	0	0	0
Customs Penalties/Forfeitures	..	..	..	1	1	2	4	4	7	3
Miscellaneous and unidentified revenue	..	..	..	0	0	0	0	0	0	0
<b>Total tax and non-tax revenue</b>	..	..	..	3 825	7 512	10 817	11 679	12 612	12 645	15 631

.. Not available

Note: Fiscal year ends on 31 December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Source: Gambia Revenue Authority.

Table 6.17. Ghana – Details of non-tax revenue

Million GHS

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	97	661	2 306	8 978	11 272	10 922	12 259	19 931	25 507
Grants	..	57	535	1 080	2 689	986	1 229	1 182	1 119	2 652
Project grants	..	24	284	591	1 744	986	1 229	1 182	1 119	2 652
Programme grants	..	34	135	288	945	0	0	0	0	0
International debt relief	..	0	116	201	0	0	0	0	0	0
Property income	..	7	18	347	3 003	5 517	4 916	5 404	10 833	10 590
Rents and royalties	..	0	0	0	908	2 328	2 476	2 638	4 277	5 282
Mineral royalties (aside from oil)	..	..	..	..	518	1 057	1 376	1 309	1 796	2 752
Oil revenues	..	..	..	..	384	1 252	1 092	1 323	2 456	2 457
Lodgements to MDAs and MMDAs: Surface rentals from Oil / PHF Interest	..	..	..	..	6	19	7	6	25	73
Lodgements to MDAs and MMDAs: Fees from granting of new stability agreements	..	..	..	..	0	0	0	0	0	0
Revenue from oil companies (includes corporate tax)	..	..	..	..	0	0	0	0	0	0
Interest and dividends	..	7	18	347	2 095	3 189	2 441	2 765	6 556	5 308
Lodgements to MDAs and MMDAs: Dividend, interest and profits from oil companies	..	0	0	0	995	2 691	1 696	1 817	6 082	5 130
Lodgements to MDAs and MMDAs: Dividend, interest and profits aside from oil companies	..	7	18	347	726	106	275	475	474	178
SSNIT revenue - Investment income	..	0	0	0	375	392	469	474	..	..
Other property income	..	0	0	0	0	0	0	0	0	0
Sales of goods and services	..	32	108	879	3 195	4 576	4 568	5 477	7 793	12 024
Retentions by MDAs and MMDAs	..	23	78	685	2 531	3 953	4 003	4 708	7 018	11 101
Lodgements to MDAs and MMDAs: Fees and charges	..	10	30	194	663	623	565	769	774	923
Lodgements to MDAs and MMDAs: Gas receipts	..	0	0	0	2	0	0	0	0	0
Fines, penalties and forfeits	..	0	0	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	..	0	0	0	91	194	209	197	187	241
Yield from budget capping policy	..	..	..	..	0	115	120	135	187	241
SSNIT revenue - Miscellaneous income	..	..	..	..	91	79	89	62	..	..
<b>Total tax and non-tax revenue</b>	..	584	3 015	9 047	33 197	60 769	65 037	80 241	109 240	154 347

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Investment and other income collected by Social Security and National Insurance Trust (SSNIT) were not available for the years 2022 and after. Revenues for MDAs (Municipalities, Departments and Agencies) and MMDAs (Metropolitan, Municipal and District Assemblies) contain a mixture of revenues collected at the local level, and revenues collected at a federal level. These are reported as revenues to the central government. Yield from budget capping policy has been added to the classification in this edition. The *Earmarked Funds and Capping Realignment Bill* into law in 2017.

Source: Ghana Statistical Service.

Table 6.18. Guinea – Details of non-tax revenue

Million GNF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	165 427	286 519	312 828	1 266 025	1 047 039	1 988 970	2 014 654	2 410 963	4 304 627
Grants	..	125 270	91 941	108 158	927 888	431 812	817 360	848 745	831 844	1 776 638
Restricted donations	..	123 889	27 500	..	..	..	..	..	..	..
Unrestricted donations	..	1 381	3 777	..	..	..	..	..	..	..
Other donations	..	0	60 664	..	..	..	..	..	..	..
Property income	..	18 673	110 746	126 720	137 531	374 893	605 690	788 875	1 135 536	1 248 228
Rents and royalties	..	14 611	101 400	42 829	100 970	305 018	252 065	394 820	332 204	421 820
Mining extraction tax (TME)	..	0	0	29 697	18 170	0	0	0	57 246	24 937
GSM cell phone radio royalties	..	0	81 366	..	..	..	..	..	..	..
Fishing company royalties	..	9 543	17 621	..	..	..	..	..	..	..
Mining royalties	..	38	441	..	..	..	..	..	..	..
Collected buyer's counters (diamonds)	..	455	609	..	..	..	..	..	..	..
Other royalties	..	4 575	1 364	13 133	82 800	305 018	252 065	394 820	274 958	396 883
Interest and dividends	..	4 062	9 346	83 891	36 561	69 875	353 625	394 055	803 332	826 408
Other property income	..	0	0	0	0	0	0	0	0	0
Sales of goods and services	..	5 142	49 013	48 939	153 470	182 083	155 230	341 926	424 100	1 153 793
Administrative fees and charges	..	3 699	2 394	6 820	75 485	87 474	74 823	222 749	273 652	621 969
Infrastructure leasing	..	0	40 418	..	..	..	..	..	..	..
Rental income	..	1 384	5 875	..	..	..	..	..	..	..
Building rental	..	59	326	..	..	..	..	..	..	..
Other administrative revenue	..	0	0	..	..	..	..	..	..	..
Fines, penalties and forfeits	..	705	5 010	29 011	47 135	58 251	22 239	35 108	19 482	125 968
Miscellaneous and unidentified revenue	..	15 637	29 809	0	0	0	388 450	0	0	0
Accidental income	..	7 993	29 734	..	..	..	..	..	..	..
Other revenue from miscellaneous products	..	7 645	76	..	..	..	..	..	..	..
<b>Total tax and non-tax revenue</b>	..	692 549	1 663 263	4 136 655	9 718 906	16 724 257	18 319 115	21 066 238	23 430 894	27 570 213

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

The data from 2010 onwards has been revised according to the 2014 MSFP format - the format adopted by Guinea since 2023 - and is not comparable with data from previous years.

Revenues from mining taxes on extraction, fees for administrative services, auction proceeds and fines and penalties relating to taxes are included in non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B) respectively as "Rents and royalties", "Sales of goods and services" and "Fines, penalties and forfeits". Under Guinea's national classification they are included in tax revenues.

Source: Ministry of Budget, Guinea.

Table 6.19. Kenya – Details of non-tax revenue

Million KES

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	32 767	40 293	96 277	203 567	396 340	265 066	245 338	256 521
Grants	..	..	14 905	20 710	12 020	19 692	19 820	31 816	3 124	3 122
Grants from foreign governments	..	..	14 905	9 215	2 644	2 289	4 151	2 932	3 124	3 122
Grants from International orgs	..	..	0	11 495	9 376	17 402	15 669	28 884	0	0
Property income	..	..	5 255	9 921	16 216	49 280	165 386	96 686	93 483	87 943
Rents and royalties	..	..	727	1 184	695	1 576	1 398	1 599	4 294	3 015
Rent of land	..	..	674	1 108	8	610	472	520	315	195
Kenya Airports Authority (KAA) concession fees	..	..	53	77	113	134	120	145	149	156
Base titanium royalty	..	..	0	0	338	520	509	536	3 372	1 823
Mining royalties	..	..	0	0	136	117	193	164	243	189
Royalties from Soda Ash	..	..	0	0	100	195	105	235	216	653
Interest and dividends	..	..	2 027	8 736	10 781	39 704	93 887	92 309	89 189	84 928
Profits and dividends	..	..	1 185	8 354	9 002	37 526	92 090	90 214	87 321	82 603
Interests	..	..	843	382	1 779	2 178	1 797	2 095	1 868	2 325
Other property income	..	..	2 500	0	4 740	8 000	70 101	2 777	0	0
Surplus funds from regulatory authority	..	..	2 500	..	4 740	8 000	70 101	2 777	0	0
Sales of goods and services	..	..	1 548	2 302	45 302	62 956	54 088	49 378	55 251	59 408
Work Permits	..	..	0	0	4 098	8 333	3 694	5 728	7 074	6 599
Road Transit Toll	..	..	293	457	562	840	912	1 185	1 405	1 595
Immigration Visas and other Consular Fees	..	..	0	0	2 822	5 083	6 058	1 359	3 562	5 924
Fees under Traffic Act	..	..	304	1 188	0	1 647	1 574	2 201	2 334	2 080
Land administration fees	..	..	55	0	1 826	959	1 095	501	622	543
Motor driver's licences	..	..	376	656	0	0	0	0	0	0
Passport Fees	..	..	0	0	570	2 461	1 333	1 218	2 354	3 031
Rent of Government Buildings and Housing	..	..	520	0	135	459	437	482	497	1 032
Other fees for administrative services	..	..	0	0	556	1 870	1 246	1 253	201	307
Hire of security service fees	..	..	0	0	372	566	893	740	0	0
Registration of organisations, professionals and agreements	..	..	0	0	296	121	864	7	985	1 139
Registration of births, deaths and marriages	..	..	0	0	214	313	211	259	310	283
Other non-tax revenue collected by local government	..	..	..	..	33 849	40 305	35 773	34 444	35 908	36 875
Fines, penalties and forfeits	..	..	200	229	1 459	1 567	1 283	1 271	1 572	1 466
Miscellaneous and unidentified revenue	..	..	10 859	7 131	21 281	70 072	155 762	85 914	91 908	104 581
Contribution from government employees to social and welfare schemes within government	..	..	558	341	871	213	193	245	225	271
National Social Security Fund	..	..	4 097	6 790	9 210	14 036	14 771	14 322	16 438	26 921
Other Miscellaneous	..	..	6 204	0	11 200	55 823	140 799	71 347	75 246	77 389
<b>Total tax and non-tax revenue</b>	..	..	311 480	585 812	1 192 903	1 828 492	2 072 409	2 006 824	2 353 739	2 515 156

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2023 represent July 2022 to June 2023. The data are on a cash basis.

Detailed non-tax revenue data are not readily available for 2001, 2002, 2003, 2004, 2006, 2011 and 2012. Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

The national classification of Kenya classifies revenues from the airport revenue, aviation revenue, petroleum development levy, Foreign Motor Vehicles (FMV) levy, road maintenance levy, sugar levy, petroleum regulatory levy, merchant superintendent shipping levy, railway development levy, revenue stamps, Kenya Bureau of Standards (KEBS) tax and land rates as non-tax revenues. They are considered in this publication as tax revenues under the OECD classification, as set out in the *Interpretative Guide* in Annex A.

Source: Kenya Revenue Authority (KRA).

**Table 6.20. Lesotho – Details of non-tax revenue**

Million LSL

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	<b>2 980</b>	<b>5 668</b>	<b>8 978</b>	<b>8 929</b>	<b>11 850</b>	<b>11 305</b>	<b>8 740</b>	<b>14 012</b>
Grants	..	..	222	1 306	966	1 256	1 049	1 757	1 155	1 024
Property income	..	..	274	1 583	1 394	1 330	1 677	1 948	2 171	2 652
Rents and royalties	..	..	270	897	993	1 154	1 559	1 869	1 969	2 585
Water royalties	..	..	236	432	740	793	1 074	1 303	1 423	1 988
Mining and other royalties	..	..	34	465	252	361	485	566	546	597
Interest and dividends	..	..	5	686	401	176	118	79	202	67
Mining dividends	..	..	..	126	254	16	118	0	0	0
Non - mining dividends	..	..	..	560	147	160	0	79	202	67
Other property income	..	..	0	0	0	0	0	0	0	0
Sales of goods and services	..	..	170	149	216	115	143	63	14	185
Fines, penalties and forfeits	..	..	7	2	4	1	1	0	0	3
Fines for traffic offences	..	..	7	2	4	1	1	0	..	3
Miscellaneous and unidentified revenue	..	..	2 306	2 628	6 398	6 226	8 981	7 537	5 400	10 149
SACU revenue	..	..	2 306	2 628	6 398	6 226	8 981	7 537	5 400	10 149
<b>Total tax and non-tax revenue</b>	..	..	<b>4 560</b>	<b>8 945</b>	<b>14 850</b>	<b>16 177</b>	<b>18 621</b>	<b>19 131</b>	<b>17 162</b>	<b>23 412</b>

.. Not available

Note: Data are on a fiscal year basis beginning 1st April. For example, the data for 2023 represent April 2023 to March 2024.

Data are reported on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Source: Revenue Services Lesotho for all revenues except for transfers from the Southern African Customs Union (SACU) Common Revenue Pool. Lesotho Ministry of Finance budget reports for SACU revenues.

Table 6.21. Liberia – Details of non-tax revenue

Million USD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	..	115	67	122	85	123	97
Grants	..	..	..	..	48	0	46	3	3	0
Current grants	..	..	..	..	48	0	46	3	3	..
Capital grants	..	..	..	..	0	0	0	0	0	..
Property income	..	..	..	..	39	41	53	53	84	52
Rents and royalties	..	..	..	..	34	36	51	49	80	51
Forestry	..	..	..	..	9	5	6	5	4	1
Agriculture	..	..	..	..	1	1	2	0	0	0
Mining	..	..	..	..	10	20	34	30	61	36
Cellular Mobile Networks	..	..	..	..	5	3	5	10	6	3
Signature Bonus on Offshore Oil Blocks	..	..	..	..	0	0	0	0	0	0
Royalties on telecommunications and intangible assets	..	..	..	..	0	0	0	0	0	0
Social development contributions (mining)	..	..	..	..	7	6	3	3	8	9
Social development contributions (other sector)	..	..	..	..	0	0	0	0	0	0
Other rents and royalties	..	..	..	..	4	0	0	0	0	0
Interest and dividends	..	..	..	..	4	5	2	4	5	2
Interest	..	..	..	..	0	0	0	0	0	0
Dividends from the Liberia Petroleum Refining Company	..	..	..	..	2	5	0	0	3	1
Dividends form National Port Authority	..	..	..	..	2	1	2	1	0	0
Dividends from other sources	..	..	..	..	0	0	0	3	2	0
Other property income	..	..	..	..	0	0	0	0	0	0
Withdrawal from income of quasi-corporations	..	..	..	..	..	..	0	..	..	..
Sales of goods and services	..	..	..	..	18	22	21	28	26	26
Driver licenses	..	..	..	..	0	1	1	3	1	1
Customs fees	..	..	..	..	7	6	7	8	6	5
Passport fees	..	..	..	..	1	2	2	3	3	2
Immigration fees	..	..	..	..	1	4	3	4	5	5
Business registration fees	..	..	..	..	1	2	2	2	2	2
Work permits	..	..	..	..	4	4	4	4	5	7
Construction permits and fees	..	..	..	..	1	0	0	0	0	0
Other sales of goods and services	..	..	..	..	2	2	2	3	4	4
Fines, penalties and forfeits	..	..	..	..	10	4	1	1	1	19
Customs penalties and fines	..	..	..	..	6	3	1	1	1	1
Legal penalties and fines	..	..	..	..	0	0	0	0	0	0
Administrative penalties and interest	..	..	..	..	4	1	0	0	0	1
Other fines, penalties and forfeits	..	..	..	..	0	0	0	0	0	18
Miscellaneous and unidentified revenue	..	..	..	..	0	0	1	0	9	0
Property income attributable to insurance policy holders	..	..	..	..	0	0	0	0	0	0
Other miscellaneous and unidentified revenue	..	..	..	..	0	0	1	0	9	0
<b>Total tax and non-tax revenue</b>	..	..	..	..	479	432	527	582	622	609

.. Not available

Note: Fiscal year ends on 31 December.

The data are on a cash basis. Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Driver licenses, customs fees, Social Development Contributions, and some other items in headings are considered non-tax revenue according to the OECD classification, described in the *Interpretative Guide* in Annex B. The national classification of Liberia classifies these as tax revenues.

Source: Ministry of Finance and Development Planning, Liberia.



**Table 6.22. Madagascar – Details of non-tax revenue**

Million MGA

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	172 677	630 632	619 717	506 489	1 754 983	1 411 620	543 066	979 766	1 805 739
Grants	..	153 554	547 855	351 388	423 925	1 586 813	1 242 700	370 900	793 497	1 586 216
Donations - foreign government programs	..	0	49 571	0	39 869	365 104	434 700	1 100	2 511	432
Donations - projects of international institutions	..	153 554	438 520	336 704	384 056	1 221 709	808 000	369 800	790 986	1 585 784
Heavily Indebted Poor Countries (HIPC) Initiative funds	..	0	59 764	14 684	0	0	0	0	0	0
Property income	..	17 649	26 100	266 340	59 980	119 659	131 755	150 224	165 253	189 619
Rents and royalties	..	5 649	17 092	241 311	14 064	12 931	28 131	33 847	58 504	75 157
Interest and dividends	..	12 000	9 008	25 029	45 916	106 728	103 624	116 377	106 749	114 462
Other property income	..	0	0	0	0	0	0	0	0	0
Sales of goods and services	..	1 474	5 204	1 989	6 483	27 486	16 432	6 775	11 213	13 679
Fines, penalties and forfeits	..	0	0	0	519	1 139	862	1 078	1 009	1 121
Miscellaneous and unidentified revenue	..	0	51 473	0	15 581	19 886	19 871	14 089	8 794	15 104
<b>Total tax and non-tax revenue</b>	..	764 577	1 647 034	2 395 900	3 611 756	7 400 464	6 422 910	6 497 698	8 164 023	10 426 387

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

The heading "Sales of goods and services" includes revenues from visa stamps from 2015 following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B). Until 2014, these revenues were included in tax revenues because it was not possible to separate them from other revenues.

The heading "Fines, penalties and forfeits" includes revenues from tax penalties from 2015 following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B). Until 2014, these revenues were included in tax revenues because it was not possible to separate them from other revenues.

Source: Ministry of Economy and Finance, Madagascar.

**Table 6.23. Malawi – Details of non-tax revenue**

Million MWK

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	29 851	105 601	124 112	152 209	131 497	435 826	508 916	656 533
Grants	..	..	24 227	78 448	79 392	109 000	127 113	364 204	414 002	585 326
Property income	..	..	760	3 466	32 815	7 571	1 787	36 867	34 819	10 153
Rents and royalties	..	..	0	0	0	0	0	0	0	0
Interest and dividends	..	..	760	3 466	32 815	7 571	1 787	36 867	34 819	10 153
Parastatal dividends	..	..	760	3 466	32 815	7 571	1 787	36 867	34 819	10 153
Other property income	..	..	0	0	0	0	0	0	0	0
Sales of goods and services	..	..	3 108	13 724	11 397	27 064	2 349	26 181	55 601	52 852
Fertiliser sales revenue	..	..	0	736	0	0	0	0	0	0
Receipts from fertiliser option	..	..	0	0	0	0	0	0	0	0
Maize sales	..	..	468	0	0	0	0	0	0	0
Departmental receipts	..	..	2 640	12 988	11 397	27 064	2 333	23 175	52 645	48 743
Treasury funds	..	..	0	0	0	0	17	3 006	2 956	4 108
Fines, penalties and forfeits	..	..	15	205	509	8 574	247	8 574	4 494	8 203
Penalties	..	..	15	205	509	8 574	247	8 574	4 494	8 203
Miscellaneous and unidentified revenue	..	..	1 742	9 758	0	0	0	0	0	0
Other current transfers not elsewhere classified	..	..	1 742	9 758	..	..	..	..	..	..
<b>Total tax and non-tax revenue</b>	..	..	81 034	258 346	609 438	1 121 139	1 202 414	1 596 308	2 082 279	2 857 255

.. Not available

Note: Data for 2022 and 2023 are on an April-March fiscal year. This means the data for the year 2023 represent April 2023 to March 2024. For years up to and including 2021, the data are on a July-June fiscal year. This means the data for the year 2021 represent July 2020 to June 2021. Please note that there is a 9-month gap between the fiscal year reported as 2021 and the fiscal year reported as 2022.

Data are reported on a cash basis.

Figures exclude revenues from business licenses and permits collected by city and district councils from business entities within their jurisdictions.

Source: Ministry of Finance, Economic Planning and Development of Malawi.

Table 6.24. Mali – Details of non-tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	<b>97 332</b>	<b>122 795</b>	<b>173 446</b>	<b>256 632</b>	<b>198 795</b>	<b>323 146</b>	<b>237 832</b>	<b>205 722</b>	<b>189 770</b>	<b>205 402</b>
Grants	86 170	102 481	138 317	190 540	112 124	208 841	133 452	75 181	52 353	55 104
Donations - Foreign governments	0	0	0	22 263	20 665	8 056	6 563	600	941	0
Donations - International institutions	86 170	102 481	115 684	160 368	79 066	183 184	100 243	65 792	42 156	49 913
Heavily Indebted Poor Countries (HIPC) Initiative funds	0	0	22 633	7 909	12 393	17 601	26 646	8 789	9 257	5 191
Exceptional funds: assistance funds for conversion of monetary debt	0	0	0	0	0	0	0	0	0	0
Property income	1 753	9 669	12 421	34 564	48 278	62 544	64 984	90 143	86 618	105 383
Rents and royalties	1 168	358	507	650	1 735	15 972	1 249	1 727	2 662	2 866
Ordinary concessions	143	336	257	262	1 315	15 049	618	756	1 856	2 119
Fees based on land area	7	22	241	388	262	465	353	516	650	643
Tax on extraction	1 018	0	9	0	158	364	219	439	141	104
Other rents and fees - Extra-budgetary	0	0	0	0	0	95	59	16	15	0
Interest and dividends	585	9 311	11 914	32 873	46 122	45 429	62 676	86 547	83 205	100 974
Income from securities, titles and dividends	585	9 296	11 908	30 500	41 261	24 624	35 052	64 214	54 124	58 312
Other interest and dividends (government budget)	0	15	6	0	0	17 093	23 297	19 532	22 555	35 335
Interest on bank accounts (INPS)	0	0	0	2 373	3 549	2 029	2 857	956	2 935	1 998
CANAM - Interest in banking investments	0	0	0	0	1 312	1 684	1 470	1 846	3 591	5 330
Other property income	0	0	0	1 041	420	1 142	1 059	1 869	750	1 543
Other property revenue (CMSS)	..	..	..	0	140	101	73	164	196	216
Other property revenue (INPS)	..	..	..	1 041	281	1 041	986	1 705	554	1 327
Sales of goods and services	4 027	3 924	7 488	13 208	22 860	26 640	20 028	18 153	21 333	14 876
Services, evacuations, imports, exports - Extra-budgetary	0	0	0	0	0	2 828	2 759	3 722	2 828	3 045
Chancery fees	834	886	1 949	2 152	4 310	9 033	2 983	3 029	2 185	1 930
Passports and identity cards, visas	288	473	1 466	2 609	2 680	5 345	1 415	1 472	1 543	1 363
Revenues from the registrees (Treasury - BN)	1 503	981	154	91	0	0	0	0	0	0
Administrative fees from vehicles	440	497	591	813	1 200	1 163	1 543	1 458	1 542	1 459
Customs sales	5	15	24	117	26	87	20	67	80	182
Rental of state buildings	27	393	36	0	0	0	36	14	13	15
Other sales of goods and services (government budget)	930	679	197	6 460	12 598	3 107	1 845	3 356	6 189	4 224
Malian social security fund (CMSS) revenue - Excl. contributions	0	0	403	699	995	1 225	1 629	1 288	1 158	1 548

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
National Institute of Social Welfare (INPS) revenue - Excl. contributions	0	0	2 668	267	1 040	2 872	6 717	3 032	4 795	0
Rental of state buildings - Extra-budgetary	..	..	0	0	0	322	429	50	398	805
Other sales of goods and services - Extra-budgetary	..	..	0	0	0	632	544	460	462	160
CANAM - Various products	..	..	..	..	12	26	107	207	139	144
Fines, penalties and forfeits	2 159	2 786	4 656	8 010	12 764	16 288	12 867	14 815	17 197	14 809
Penalties on direct taxes	160	352	1 154	3 939	4 753	4 481	3 473	6 458	5 611	8 734
Penalties on indirect taxes	1 130	1 528	2 602	1 418	3 101	5 197	4 024	1 355	1 818	3 258
Fines and confiscations	717	710	592	1 268	2 738	2 007	2 156	2 830	4 597	2 120
Administration of forestry, fisheries and hunting	18	98	45	153	0	0	0	0	0	0
Court fines and fees	134	98	243	249	397	0	329	562	567	602
Other penalties (government budget)	0	0	20	77	624	96	138	90	255	95
Penalties and legal costs (INPS)	0	0	0	906	1 151	4 507	2 747	3 521	4 349	0
Miscellaneous and unidentified revenue	3 223	3 935	10 564	10 309	2 769	8 834	6 501	7 430	12 269	15 230
Compensation for loss of revenue	0	0	5 260	0	0	0	0	0	0	0
Arbitrated fines	117	268	41	66	41	89	160	105	139	179
Other miscellaneous income	3 106	3 667	5 263	10 243	2 728	6 756	4 590	5 325	10 454	14 072
Other miscellaneous revenue - Extra-budgetary	..	..	..	..	..	1 988	1 743	1 981	1 661	962
CANAM - Product of litigation	..	..	..	..	..	0	8	19	14	18
<i>Total tax and non-tax revenue</i>	<i>221 535</i>	<i>362 157</i>	<i>650 221</i>	<i>1 004 877</i>	<i>1 406 036</i>	<i>2 188 520</i>	<i>2 148 541</i>	<i>2 388 172</i>	<i>2 262 639</i>	<i>2 607 113</i>

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

For the first time in this edition data from CANAM are presented in the headings "Interest and dividends", "Sales of goods and services", and "Miscellaneous and unidentified revenue".

Source: Ministry of Economy and Finance and the National Treasury and Public Accounting Directorate, Mali.

**Table 6.25. Mauritania – Details of non-tax revenue**

Million MRU

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	9 833	12 849	35 713	13 953	16 478	14 135	20 983
Grants	..	..	..	830	1 988	22 110	0	1 060	0	1 432
Current donations - foreign states	..	..	..	0	1 988	0	..	0	..	1 432
Current donations- organisations	..	..	..	830	0	22 110	..	1 060	..	0
Property income	..	..	..	8 172	9 533	11 736	11 935	11 797	12 756	18 003
Rents and royalties	..	..	..	6 843	8 112	10 617	10 262	9 695	11 182	9 868
Fishing agreements	..	..	..	3 945	4 068	6 665	6 971	4 755	5 448	4 877
Fishing access rights	..	..	..	208	318	869	364	770	1 079	474
Telecom licences and sanctions	..	..	..	3	1 906	347	993	1 826	1 586	0
Mining and exploration permits	..	..	..	1 562	635	902	1 389	2 010	1 948	3 136
Signature bonus - oil	..	..	..	73	0	1 637	0	0	0	59
Royalties and other revenues - oil	..	..	..	1 035	1 150	128	535	306	1 105	1 318
State royalties and concessions	..	..	..	16	35	69	11	27	17	3
Interest and dividends	..	..	..	1 329	1 421	1 119	1 673	2 103	1 574	8 135
Other property income	..	..	..	0	0	0	0	0	0	0
Sales of goods and services	..	..	..	128	486	463	397	553	748	938
Visas	..	..	..	0	150	178	92	154	193	223
Passports	..	..	..	0	102	93	67	144	219	281
Vehicle registrations and driving licenses	..	..	..	0	54	59	51	84	91	112
Administrative fees	..	..	..	106	181	111	104	136	213	231
Universities, institutes and national centers	..	..	..	21	0	21	84	34	32	90
Other sales of goods and services	..	..	..	1	0	0	0	0	0	0
Fines, penalties and forfeits	..	..	..	206	393	476	705	2 035	495	610
Fishing fines	..	..	..	75	57	139	160	156	124	154
Other fines	..	..	..	130	336	336	544	1 879	371	456
Miscellaneous and unidentified revenue	..	..	..	498	450	929	916	1 033	137	0
<b>Total tax and non-tax revenue</b>	..	..	..	24 995	41 644	74 582	52 134	63 851	66 077	73 999

.. Not available

Note: Year ending 31st December.

The data are on a cash basis. The data is based on cash receipts. In this edition, customs data has been revised from 2011 onwards and is now more detailed, affecting heading Sales of goods and services.

The figures do not include revenues from land registration fees which are included in tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annex A) but included in non-tax revenues in Mauritania.

Source: Ministry of Finance, Mauritania.

Table 6.26. Mauritius – Details of non-tax revenue

Million MUR

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	<b>2 467</b>	<b>3 293</b>	<b>4 590</b>	<b>11 458</b>	<b>11 320</b>	<b>14 070</b>	<b>15 348</b>	<b>10 894</b>	<b>20 697</b>	<b>15 886</b>
Grants	262	161	444	1 991	1 202	1 998	4 386	345	1 850	2 092
Grants from foreign governments	..	..	..	2	183	1 580	4 140	122	1 740	1 849
Grants from international organizations	..	..	..	1 989	1 019	418	246	223	111	243
Property income	1 671	2 370	2 395	5 020	3 604	4 151	5 655	5 048	12 475	4 814
Rents and royalties	0	0	0	1 284	752	1 192	982	478	1 127	1 342
Interest and dividends	0	0	0	979	873	430	784	309	808	627
Interest	..	..	..	392	382	244	232	198	183	189
Dividends	..	..	..	587	492	186	552	111	626	438
Other property income	1 671	2 370	2 395	2 756	1 979	2 529	3 889	4 261	10 540	2 845
Other property income - Budgetary	1 196	1 692	1 235	1 549	1 392	1 138	2 152	992	8 445	799
Other property income - Extra-budgetary	26	58	136	349	33	235	414	165	762	631
Other property income - Social security funds	424	544	973	777	529	1 103	1 278	3 074	1 309	1 368
Other property income - Regional government	0	0	6	11	5	19	13	20	14	29
Other property income - Local government	25	76	45	71	20	34	32	11	11	18
Sales of goods and services	442	626	1 385	2 028	3 633	4 358	3 913	3 720	5 030	6 054
Work / occupational permits	0	0	47	95	194	277	221	148	284	352
Extra-budgetary fees, charges, and non-industrial sales	140	177	397	543	1 219	1 362	1 405	1 417	1 782	1 798
Fees, charges, and non-industrial sales by social security funds	17	20	40	51	78	271	106	101	566	1 223
Regional government sales of goods and services	0	0	6	5	4	7	13	12	12	16
Local government sales of goods and services	22	60	96	113	353	619	553	583	683	707
Other sales of goods and services	264	370	799	1 222	1 786	1 821	1 615	1 457	1 703	1 958
Fines, penalties and forfeits	27	65	152	272	292	359	320	247	465	459
Budgetary fines, penalties and forfeits	27	65	151	269	290	339	302	327	439	408
Extra-budgetary fines, penalties and forfeits	0	0	0	0	0	0	0	0	0	30
Regional government fines, penalties and forfeits	0	0	1	3	2	5	5	- 80	7	8
Local government fines, penalties and forfeits	0	0	0	0	0	15	13	0	19	13
Miscellaneous and unidentified revenue	65	70	214	2 147	2 588	3 204	1 074	1 536	876	2 466
Budgetary miscellaneous and unidentified revenue	26	10	13	1 803	157	229	156	126	159	279
Extra-budgetary miscellaneous and unidentified revenue	36	44	185	293	1 092	1 209	524	1 158	703	2 183
Miscellaneous and unidentified revenue for social security funds	0	4	0	3	0	0	0	0	0	0
Regional government miscellaneous and unidentified revenue	0	0	0	1	0	0	4	4	14	3
Local government miscellaneous and unidentified revenue	4	13	16	47	0	11	18	98	1	0
Transfers from special funds	0	0	0	0	1 339	1 755	372	150	0	0
<b>Total tax and non-tax revenue</b>	<b>14 729</b>	<b>25 439</b>	<b>39 417</b>	<b>69 862</b>	<b>90 544</b>	<b>117 456</b>	<b>112 623</b>	<b>103 569</b>	<b>137 725</b>	<b>155 762</b>

.. Not available

Note: Data are on a fiscal year basis beginning 1st July for years prior to 2010 (for example the data for 2009 represent July 2008 to June 2009) and are on a calendar year basis from 2010-15. Mauritius went back to a July-June fiscal year in 2015. Figures for 2016 correspond to the July-June 2015/16 fiscal year, while figures for 2015 correspond to the January-December calendar year. The calendar year 2015 is not used in national budget reporting by Mauritius, which means that official figures are not available for all revenue categories for this period.

Where data was missing for 2015, quarterly revenue figures at the aggregate level were used along with fiscal year revenue data to produce estimates.

Data are reported on a cash basis.

Figures taken from the Digest of Public Finance Statistics were adjusted in order to ensure that the sum of the revenues for different levels of governments would be equal to consolidated total revenues reported for the general government of Mauritius.

For the years 1989/90-2005/06, budgetary rents and royalties, interest and dividends are all reported under the heading "Other property income - Budgetary". For the years 2006/07 onwards, budgetary rents and royalties, interest and dividends are reported under separate headings.

Grants revenue for the years from 2017/18 onwards reflects consolidated general government revenues rather than consolidated central government revenues.

Sales of goods and services corresponds to the category "122 Fees, charges and non-industrial sales" in the Digest of Public Sector Statistics for the years up to 2006/07. For subsequent years, this excludes a number of sub-categories, such as licence fees, and work permits which are classified under other revenue categories.

Revenues reported as "Transfers from special funds" in fact represent funds raised from various sources, including tax revenues, non-tax revenues, and inter-governmental transfers which are not properly classified as revenues. Special Funds are special purpose vehicles set up by way of legislation for a specific purpose, i.e. to finance a dedicated programme or projects. Funds are transferred to the Fund from the Consolidated Fund through an appropriate expenditure item in the budget. Such Funds also generate their own revenue in terms of, for example, a levy imposed on petroleum products or contributions from international institutions and friendly countries. As such, once the dedicated programme or projects are completed, the available balance in the Special Funds are transferred to the Consolidated Fund and reported as revenues in budget documents for Mauritius.

In the fiscal year 2020/21, the government of Mauritius received MUR 55 billion in a one-off exceptional contribution to the government. This contribution was composed of an amount written off the Special Reserve Fund, and an amount that was treated as an advance against future profits distributable to Government. Due to the large scale of these transfers, which in 2020/21 were equivalent to 60% of Mauritius' total tax revenues, these are treated as transactions in financial assets, or non-revenues, following the IMF methodology described in its Government Financial Statistics Manual 2014. In the Special Funds are transferred to the Consolidated Fund and reported as revenues in budget documents for Mauritius.

Source: Mauritius Revenue Authority for the central government budgetary tax data from 2007 to 2014. Statistics Mauritius for extra-budgetary, local government, regional government and social security revenues from 1990 to 2023, as well as for budgetary central government tax revenues up to 2006; Ministry of Finance budget estimates for detailed revenue figures for the periods July 2005-June 2008, for 2016-23, and for the figures used to estimate calendar year 2015 revenues.

Table 6.27. Morocco – Details of non-tax revenue

Million MAD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	9 278	16 745	27 970	38 673	49 088	37 043	35 981	38 982	44 156
Grants	..	2	1 163	199	0	0	276	0	0	0
Property income	..	3 125	4 878	9 786	8 934	10 401	8 687	10 411	12 396	13 414
Rents and royalties	..	1 507	2 892	3 868	5 192	4 865	2 901	4 498	3 920	3 870
Pipeline fee	..	298	1 369	1 442	1 765	1 011	455	763	7	0
Royalties and contributions for deep-sea fishing licences	..	94	38	329	520	773	93	936	412	149
Royalties for the occupation of public lands	..	132	214	331	281	260	98	182	244	342
Other royalties	..	7	8	63	6	10	4	8	10	11
Rents and royalties received by local authorities	..	977	1 262	1 703	2 620	2 809	2 251	2 608	3 248	3 368
Interest and dividends	..	1 618	1 986	5 918	3 742	5 537	5 786	5 912	8 475	9 545
Dividends of public monopolies	..	1 008	1 540	5 584	3 236	5 197	5 354	5 349	7 955	8 427
Interest on investments and advances	..	419	198	96	195	4	7	98	91	664
Interest and dividends received by local authorities	..	191	248	239	311	336	425	465	429	454
Other property income	..	0	0	0	0	0	0	0	0	0
Sales of goods and services	..	4 573	7 315	10 286	16 009	20 791	13 182	13 389	14 275	15 845
ID cards, passports and miscellaneous documents	..	453	511	567	498	1 111	746	989	1 362	1 405
Products from certain public establishments	..	1 544	3 038	2 990	5 462	7 487	4 194	5 255	5 037	5 285
Revenues from public buildings (rents, rental charges, etc.)	..	137	172	250	265	327	275	374	385	433
Other products and miscellaneous revenues	..	175	824	646	965	825	777	706	580	1 760
Sales of goods and services by local authorities	..	2 265	2 770	5 832	8 819	11 040	7 190	6 066	6 911	6 961
Fines, penalties and forfeits	..	398	851	2 802	2 994	5 872	1 496	1 946	2 340	2 918
Fines and penalties	..	17	42	21	61	63	45	59	66	69
Transactional fines	..	36	90	130	706	425	124	162	190	205
Other revenues (proceeds of forfeitures, penalties and fines other than taxes)	..	6	9	1	0	0	0	0	54	58
Surcharges and penalties	..	339	709	2 650	2 226	5 385	1 328	1 725	2 030	2 586
Miscellaneous and unidentified revenue	..	1 180	2 539	4 897	10 736	12 024	13 402	10 235	9 971	11 979
Competition fund	..	147	968	3 597	3 453	1 973	6 922	1 514	2 628	2 761
Debt spending mitigation revenues	..	801	879	480	4 386	3 164	1 526	1 726	384	2 250
Refunds of wages and salaries	..	55	157	99	62	919	829	966	951	1 191
Prescribed amounts payable out of the Consolidated Revenue Fund	..	30	224	39	97	866	67	102	118	15
Other (various reimbursements to the State)	..	7	29	6	254	12	11	72	5	5
Miscellaneous and unidentified revenue from local authorities	..	139	281	677	2 484	5 089	4 048	5 855	5 886	5 757
<b>Total tax and non-tax revenue</b>	..	100 178	154 185	244 738	303 742	376 426	351 377	383 382	436 924	461 553

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Surcharges and penalties (Tax Department -DGI): Revenues from tax surcharges and penalties are considered as non-tax revenues following the OECD classification of taxes (see the Interpretative Guide in Annexes A and B). Under Morocco's national classification they are included in tax revenues.

Source: Ministry of Economy and Finance, Morocco.



Table 6.28. Mozambique – Details of non-tax revenue

Million MZN

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	32 035	31 566	41 656	67 529	61 581	87 253	111 382
Grants	..	..	..	27 318	18 677	11 106	38 364	25 250	47 776	61 000
Property income	..	..	..	399	1 164	11 800	10 058	15 974	21 476	24 101
Rents and royalties	..	..	..	260	137	8 857	5 031	9 590	13 454	14 277
Mining production tax	..	..	..	0	0	1 946	1 252	2 374	7 274	6 178
Oil production tax	..	..	..	0	0	608	338	484	644	1 972
Energy Potential Exploitation Concession	..	..	..	0	0	3 019	2 566	3 714	2 932	3 685
Maritime zone	..	..	..	0	0	407	487	1 324	1 623	1 857
Nature Protection Zone	..	..	..	0	0	129	24	94	465	97
Royalties and surface tax	..	..	..	60	59	356	364	394	515	488
Forest Resources Exploitation Fee	..	..	..	0	0	160	0	323	0	0
Fee for the exploitation of wildlife resources	..	..	..	0	0	5	0	30	0	0
Concession to exploit other public domain assets	..	..	..	0	0	2 227	0	852	0	0
Income from State Assets	..	..	..	200	78	0	0	0	0	0
Interest and dividends	..	..	..	139	1 027	2 943	5 028	6 385	8 022	9 824
Dividends	..	..	..	139	1 027	2 943	5 028	6 309	7 852	9 782
Profits of State companies	..	..	..	0	0	0	0	76	170	43
Other property income	..	..	..	0	0	0	0	0	0	0
Sales of goods and services	..	..	..	453	2 052	14 855	13 089	16 000	16 644	19 615
Service fees	..	..	..	453	2 052	9 782	8 639	10 282	10 372	12 297
Education	..	..	..	0	0	1 984	0	1 904	0	0
Hospitals	..	..	..	0	0	908	0	987	0	0
Identification documentation, declarations and certificates	..	..	..	0	0	1 232	0	1 515	0	0
Technical and scientific publications and documentation	..	..	..	0	0	1	0	0	0	0
Cultural and sporting events	..	..	..	0	0	25	0	9	0	0
Supplies	..	..	..	0	0	133	0	153	0	0
Surveys and inspections of activities	..	..	..	0	0	41	0	18	0	0
Public Hearings	..	..	..	0	0	9	0	14	0	0
Real estate fees and disposals of goods	..	..	..	0	0	238	271	457	233	178
Local fees	..	..	..	0	0	0	0	0	1	3
Miscellaneous activities and sales of goods and services not identified	..	..	..	0	0	503	4 179	660	6 038	7 137
Fines, penalties and forfeits	..	..	..	0	0	1 191	554	926	1 248	1 479
Miscellaneous and unidentified revenue	..	..	..	3 864	9 673	2 704	5 463	3 430	109	5 187
<b>Total tax and non-tax revenue</b>	..	..	..	133 188	236 868	245 464	271 985	301 560	343 905	397 069

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Sales of real estate, companies and other state assets as well as repayments of internal loans do not represent an increase of net worth resulting from a transaction and therefore are not considered as revenues under the OECD classification, as set out in the *Interpretative Guide* in Annex B. The national classification of Mozambique account them as revenue.

Revenue from the “Mining production tax”, “Oil production tax”, “surface tax” are considered non-tax revenue under the OECD classification, as set out in the *Interpretative Guide* in Annex B. The national classification of Mozambique classifies it as tax revenue.

Source: Mozambique Revenue Authority, IMF Government Finance Statistics for grants.

Table 6.29. Namibia – Details of non-tax revenue

Million NAD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	7 948	20 781	22 799	25 728	19 674	23 265	30 535
Grants	..	..	..	24	152	98	266	18	0	0
Property income	..	..	..	1 373	2 568	2 653	2 331	4 243	7 201	5 099
Rents and royalties	..	..	..	1 015	1 482	1 520	1 713	2 195	2 512	2 509
Diamond royalties	..	..	..	602	1 060	707	881	679	1 559	1 567
Other mineral royalties	..	..	..	280	309	546	619	711	599	656
Fishing quota levies and auction	..	..	..	133	113	267	213	805	354	286
Interest and dividends	..	..	..	358	1 086	1 133	618	2 048	4 689	2 590
Other property income	..	..	..	0	0	0	0	0	0	0
Sales of goods and services	..	..	..	534	628	1 027	780	97	1 777	990
Fines, penalties and forfeits	..	..	..	43	78	99	99	567	97	98
Miscellaneous and unidentified revenue	..	..	..	5 975	17 355	18 922	22 252	14 750	14 190	24 348
SACU Revenue Pool Share	..	..	..	5 975	17 355	18 922	22 252	14 750	14 190	24 348
<i>Total tax and non-tax revenue</i>	..	..	..	23 682	52 754	59 349	58 798	56 877	65 416	82 093

.. Not available

Note: Data are on a fiscal year basis beginning 1st April. For example, the data for 2023 represent April 2023 to March 2024.

Data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Source: Namibia Revenue Agency.

Table 6.30. Niger – Details of non-tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	<b>65 672</b>	<b>145 022</b>	<b>180 746</b>	<b>331 067</b>	<b>587 486</b>	<b>653 819</b>	<b>667 993</b>	<b>531 833</b>	<b>246 201</b>
Grants	..	59 240	134 000	130 144	232 611	514 000	535 990	605 144	452 280	174 976
Property income	..	4 751	5 998	28 436	40 249	30 975	33 590	29 823	38 546	38 404
Rents and royalties	..	4 673	5 156	14 977	32 963	16 258	19 506	18 147	23 729	21 648
Signature bonus	..	0	0	0	17 044	0	0	0	0	0
Mining royalty (RM)	..	4 519	4 732	14 381	11 323	6 877	9 801	7 707	4 416	6 030
Petroleum surface royalty	..	0	0	0	2 776	4 443	4 516	4 460	4 510	8 975
Land registration	..	50	281	429	950	1 801	3 704	3 329	3 350	1 883
Mining surface royalty	..	0	0	0	449	2 191	1 060	1 761	8 586	3 782
Retention for housing	..	6	3	25	173	182	43	33	11	14
Provisional concessions	..	0	73	86	164	286	69	224	1 963	166
Logging permits	..	65	18	42	52	277	203	88	490	27
Land demarcation	..	4	13	9	20	124	109	192	192	236
Final concessions	..	29	35	5	12	76	1	355	210	535
Interest and dividends	..	0	653	13 166	6 996	14 333	13 648	11 194	14 364	16 296
Dividends	..	..	653	12 081	2 990	10 558	9 369	7 291	8 365	9 558
Oil profits	..	..	0	0	3 577	3 651	3 553	3 523	4 837	3 690
Interest income	..	..	0	1 084	430	124	726	380	1 162	3 048
Other property income	..	78	189	293	290	384	436	481	453	461
Public domain occupation rights	..	78	189	293	290	384	436	481	453	461
Sales of goods and services	..	85	281	289	36 492	7 503	8 270	9 387	9 432	8 565
Cellular phone licence sales	..	0	0	0	34 000	2 000	0	89	0	0
Commission on transfers Central Bank (BCEAO)	..	0	0	42	1 090	3 826	5 255	5 459	5 283	4 568
Passport/interpol visa sales	..	0	0	0	469	1 076	913	1 011	1 196	1 163
International vaccination	..	0	0	0	239	154	172	29	179	151
Vehicle registration/transportation	..	0	0	0	143	51	143	442	427	0
Forestry revenues	..	30	110	159	127	13	13	0	0	444
Print sales DGI, DGD	..	0	0	0	104	13	215	22	19	20
Chancery duties	..	0	4	3	76	10	11	15	29	10
Real estate rental	..	9	135	63	9	22	447	286	192	298
Other sales of goods and services	..	46	32	21	235	337	320	715	859	839
Various exceptional services	..	0	0	0	0	0	781	1 319	1 248	1 071
Fines, penalties and forfeits	..	1 348	1 702	4 849	14 080	22 269	13 825	13 566	13 495	11 767
DGI fines and penalties	..	1 188	1 064	3 329	11 370	19 523	10 773	11 251	9 671	7 941
Police fines and costs	..	0	76	482	1 230	1 553	1 739	1 100	2 090	1 741
Fines and confiscations	..	159	122	214	842	471	628	782	602	1 015
Fines, costs and penalties - gendarmerie and police	..	0	402	769	595	431	491	266	525	425
Forestry and hunting fines and seizures	..	1	27	45	26	212	68	48	322	387
Fines and court fees	..	0	4	8	9	52	112	119	266	258
Fines and seizures for price-weight-measurement controls	..	0	6	1	8	26	14	0	19	0
Miscellaneous and unidentified revenue	..	249	3 040	17 029	7 635	12 739	62 144	10 074	18 080	12 488
Other miscellaneous receipts - National Treasury	..	0	0	16 494	4 921	12 386	61 751	9 953	17 945	11 389
Other miscellaneous revenues	..	249	250	420	779	188	307	65	82	889
WEMU repayments and miscellaneous income ARC	..	0	2 790	114	1 935	0	0	0	0	0

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
Commissariat for the Organisation of the Hajj and Umrah (COHO)	..	0	0	0	0	166	86	55	54	210
<i>Total tax and non-tax revenue</i>	..	177 044	330 024	546 177	1 035 483	1 373 837	1 427 795	1 532 504	1 453 329	1 082 364

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Data for the period 2000-04 should be interpreted with caution as non-tax data collected by the Direction Générale du Trésor et de la Comptabilité Publique (DGTCP) are not available for this period.

Following the OECD classification of taxes (see the *Interpretative Guide* in Annex B), proceeds from the sale of buildings are not considered as revenues (tax or non-tax) since the transaction does not increase the net worth. Under Niger's national classification they are included in non-tax revenues.

Source: Directorate General of Taxes, Niger.

**Table 6.31. Nigeria – Details of non-tax revenue**

Million NGN

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	4 393 536	2 921 280	5 722 647	5 209 338	7 085 813	9 232 332	15 818 521
Grants	..	..	..	335	49 288	591 157	1 672 193	1 158 057	1 086 481	1 892 013
Property income	..	..	..	4 266 330	2 622 660	3 127 320	3 065 216	5 349 530	5 868 371	13 889 809
Rents and royalties	..	..	..	4 266 330	2 622 660	3 127 320	3 065 216	5 349 530	5 868 371	13 889 809
Revenue from oil	..	..	..	3 574 420	2 059 110	1 734 790	873 135	2 287 330	2 401 700	2 984 594
Revenue from royalties	..	..	..	691 910	563 550	1 387 220	1 273 232	1 787 870	2 447 201	4 125 065
Revenue from fees and licences	..	..	..	0	0	5 310	918 849	1 274 330	1 019 470	6 780 150
Interest and dividends	..	..	..	0	0	0	0	0	0	0
Other property income	..	..	..	0	0	0	0	0	0	0
Sales of goods and services	..	..	..	0	0	0	0	0	0	0
Fines, penalties and forfeits	..	..	..	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	..	..	..	126 870	249 332	2 004 170	471 929	578 226	2 277 480	36 700
Other non-tax revenue (federal)	..	..	..	6 440	44 530	1 513 430	3 999	9 490	1 699 800	16 855
Revenues collected by Local Government Areas (LGAs)	..	..	..	120 430	204 802	490 740	467 930	568 736	577 680	19 844
<b>Total tax and non-tax revenue</b>	..	..	..	8 439 863	8 705 015	14 437 444	13 770 334	18 861 505	25 237 440	35 014 548

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

"Revenue from oil" refers to government share of revenues from revenue sharing agreements with oil and exploration companies.

"Revenue from fees and licenses" refers to government fees collected in exchange for granting Oil Prospecting Licenses (OPL) and Oil Mining Leases (OML).

"Revenue from royalties" includes royalties charged to oil and mineral exploration companies.

Miscellaneous and unidentified revenue includes some revenues from dividends and issued profits from state-owned enterprises. Local Government Area (LGA) revenues are a mixture of tax and non-tax revenues. LGA revenue collected from 2010 to 2022 were based on estimates, while the 2023 figure reported is based on the actual collections.

Source: Federal Inland Revenue Service, Nigeria.

Table 6.32. Rwanda – Details of non-tax revenue

Million RWF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	79 888	182 339	415 465	529 400	669 370	747 401	934 621	1 205 460	1 260 830
Grants	..	76 710	164 477	397 352	374 600	427 498	475 830	601 296	798 120	773 025
Property income	..	..	..	..	..	..	..	..	..	..
Rents and royalties	..	..	..	..	..	..	..	..	..	..
Interest and dividends	..	..	..	..	..	..	..	..	..	..
Other property income	..	..	..	..	..	..	..	..	..	..
Sales of goods and services	..	..	..	..	..	..	..	..	..	..
Fines, penalties and forfeits	..	..	..	..	..	..	..	..	17 554	13 064
Miscellaneous and unidentified revenue	..	3 178	17 862	18 113	154 800	241 872	271 571	333 326	389 786	474 741
<b>Total tax and non-tax revenue</b>	..	148 797	356 945	856 189	1 526 632	2 281 100	2 390 379	2 794 783	3 471 941	3 868 182

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Figures exclude fines related to tax revenues as it is not possible to split these out from tax revenues. Revenues from fines related to taxes are classified as non-tax revenues according to the OECD classification, as set out in the *Interpretative Guide* in Annex B. Rwanda considers these revenues as tax revenues.

Miscellaneous and unidentified revenue: this category includes sales of goods and services, administrative fees and revenue from public property and public assets for Rwanda. These data could not be disaggregated to allocate revenue to the relevant non-tax revenue categories. Revenues from fines, penalties and forfeits were reported separately starting in 2022.

Source: Rwanda Revenue Authority.

**Table 6.33. Senegal – Details of non-tax revenue**

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	68 000	105 200	203 550	366 943	378 817	474 536	385 340	410 208	397 955
Grants	..	64 000	75 600	161 850	232 034	224 326	324 523	130 610	155 316	188 588
Property income	..	0	26 500	39 600	84 990	100 209	107 229	218 424	123 385	172 724
Rents and royalties	..	..	14 600	20 300	35 790	64 854	61 187	87 085	68 057	103 500
Interest and dividends	..	..	11 900	19 300	49 200	35 355	46 042	129 339	55 328	69 225
Other property income	..	..	0	0	0	0	0	2 000	0	0
Sales of goods and services	..	0	0	0	0	11 586	12 342	2 306	12 925	36 643
Fines, penalties and forfeits	..	0	0	0	28 220	0	0	0	0	0
Miscellaneous and unidentified revenue	..	4 000	3 100	2 100	21 700	42 697	30 442	34 000	118 582	0
Exceptional revenues (Swapp and Sonatel)	..	0	0	0	0	..	..	34 000	118 582	..
Various collected payments	..	4 000	3 100	2 100	21 700	..	..	0	0	..
<b>Total tax and non-tax revenue</b>	..	627 295	992 448	1 471 349	2 090 075	2 951 928	2 973 922	3 194 402	3 628 311	4 018 198

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Revenues from fines and penalties on taxes are considered as non-tax revenues following the OECD classification of taxes (see the *Interpretative Guide* in Annexes A and B). However, it has not been possible to separate the payment of fines and penalties from the revenues corresponding to the taxes to which these fines and penalties relate and they are therefore excluded from this heading. Under Senegal's national classification they are included in tax revenues. The amounts for 2017 to 2023 relate solely to recoveries by the Directorate General of Taxes and Domains (DGID).

Source: Ministry of Economy, Finance and Planning, Senegal.

Table 6.34. Seychelles – Details of non-tax revenue

Million SCR

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	725	1 237	1 408	1 684	2 031	1 838	1 836
Grants	..	..	..	101	144	94	438	685	403	261
Grants (main budget)	..	..	..	101	144	94	438	685	403	261
Property income	..	..	..	357	519	798	766	720	845	945
Rents and royalties	..	..	..	115	215	252	313	285	231	268
Fishing licence fees	..	..	..	93	0	0	98	111	0	0
Annual EU fishing licence fees to access Seychelles EEZ	..	..	..	0	43	1	23	33	31	37
EU fishing licence: vessel fee	..	..	..	0	37	79	3	3	4	30
Non EU fishing licence fees	..	..	..	0	60	1	74	43	98	97
Local fishing licence fees	..	..	..	0	1	54	1	1	0	1
Seychelles Pension Fund (SPF) - Rental income	..	..	..	22	74	118	114	94	98	103
Interest and dividends	..	..	..	241	304	546	436	435	614	677
Income from interest and dividends (main budget)	..	..	..	206	228	442	338	336	472	521
Financial Services Authority (FSA) rental income (dividends)	..	..	..	0	11	33	30	30	48	49
Seychelles Pension Fund (SPF) - Interest income	..	..	..	22	51	51	45	47	39	46
Seychelles Pension Fund (SPF) - Investment / dividend income	..	..	..	12	14	21	22	21	55	61
Other property income	..	..	..	0	0	0	18	0	0	0
Seychelles Pension Fund (SPF) - Profit on sale of investments	..	..	..	..	0	..	18	0	0	0
Sales of goods and services	..	..	..	191	462	465	432	560	542	585
Fees and charges (main budget)	..	..	..	191	322	340	262	366	392	446
Financial Services Authority (FSA) - fees	..	..	..	0	140	124	170	194	149	139
Seychelles Pension Fund (SPF) - Surcharges	..	..	..	0	0	1	1	0	0	0
Fines, penalties and forfeits	..	..	..	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	..	..	..	77	111	50	48	67	49	46
Other nontax (no SSF)	..	..	..	77	110	50	48	66	48	44
Seychelles Pension Fund (SPF) - Other income	..	..	..	0	2	0	0	1	1	2
<b>Total tax and non-tax revenue</b>	..	..	..	4 321	6 711	9 025	8 456	9 184	9 838	10 749

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

In addition to the revenues labelled "SPF" under "Rents and royalties" and "Interest and dividends", some, generally negligible, SPF revenues are counted under "Other property income", "Sales of goods and services", and "Miscellaneous and unidentified revenue". SPF revenues are not reported as government revenues in Seychelles government documents.

"Rents and royalties" includes fishing licences fees considered as non-tax revenues in accordance with the OECD classification, as set out in the *Interpretative Guide* in Annex B. The Seychelles classifies these revenues as tax revenues.

"Interest and dividends" includes revenues from the Financial Services Authority (FSA). FSA revenues are not reported as government revenues in Seychelles government documents.

As of 2022, revenues from fishing licence fees are reported under "non-EU fishing licence fees".

Source: Seychelles Revenue Commission; Seychelles Ministry of Finance, Economic Planning and Trade; Financial Services Authority Seychelles Annual Reports; and Seychelles Pension Fund Annual Reports.



Table 6.35. Sierra Leone – Details of non-tax revenue

Million SLL

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	393 496	581 304	1 359 374	2 338 842	3 444 342	3 376 594	5 268 051	5 769 399
Grants	..	..	351 870	497 848	1 164 553	1 248 642	2 320 695	1 652 865	3 820 728	3 727 166
Programme funding	..	..	250 568	265 435	656 091	751 432	1 723 912	1 084 831	2 341 819	1 756 717
Elections Basket Fund	..	..	0	0	0	0	0	0	0	0
Project funding	..	..	101 302	232 413	508 462	497 210	596 783	568 034	1 478 909	1 970 449
Property income	..	..	15 869	34 475	126 649	341 425	354 134	603 804	515 054	789 624
Rents and royalties	..	..	15 869	34 475	126 649	341 425	354 134	603 804	515 054	789 624
Royalty on rutile	..	..	318	883	7 836	70 076	80 193	52 727	7 657	30 434
Royalty on bauxite and zircon	..	..	1 683	4 098	6 476	10 805	13 242	17 124	0	4 560
Royalty on diamonds and gold	..	..	0	6 360	28 485	77 638	89 875	71 915	157 883	157 500
Royalty on iron ore	..	..	0	0	6 119	3 453	0	221 971	86 089	263 880
Other mining licences and royalties	..	..	8 243	12 848	37 613	71 437	74 612	159 011	162 663	215 100
Royalty of fisheries	..	..	5 625	10 285	40 121	108 016	96 212	81 056	100 762	118 151
Interest and dividends	..	..	0	0	0	0	0	0	0	0
Other property income	..	..	0	0	0	0	0	0	0	0
Sales of goods and services	..	..	0	0	0	354 581	353 517	445 528	613 272	827 107
Treasury Single Account	..	..	..	..	..	354 581	353 517	445 528	613 272	827 107
Fines, penalties and forfeits	..	..	0	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	..	..	25 756	48 981	68 172	394 194	415 997	674 397	318 997	425 503
Parastatals and other MDAs	..	..	7 348	2 313	17 809	87 801	78 636	110 159	260 167	407 645
Other revenues	..	..	18 409	46 668	50 363	306 393	337 361	564 238	58 830	17 858
<b>Total tax and non-tax revenue</b>	..	..	767 852	1 510 810	3 494 635	7 213 000	8 434 903	9 272 073	11 837 436	14 864 449

.. Not available

Note: Year ending 31st December.

The data are reported on a cash basis.

Other revenues in heading "Miscellaneous and unidentified revenue" includes freight levy until 2017. The freight levy is part of the Treasury Single Account collection from 2018.

"Sales of goods and services" includes revenues by key government agencies from various sources largely relating to regulatory fees, that are centralised into the Treasury Single Account.

Source: Sierra Leone National Revenue Authority.

Table 6.36. Somalia – Details of non-tax revenue

Million USD

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	..	87	272	456	320	643	605
Grants	..	..	..	..	27	108	286	147	436	354
Property income	..	..	..	..	0	0	0	0	7	3
Rents and royalties	..	..	..	..	0	0	0	0	7	3
Fisheries license fees	..	..	..	..	0	0	0	0	0	1
Signature bonus for petroleum companies	..	..	..	..	0	0	0	0	7	3
Telecommunication spectrum fees	..	..	..	..	0	0	0	0	0	0
Interest and dividends	..	..	..	..	0	0	0	0	0	0
Other property income	..	..	..	..	0	0	0	0	0	0
Sales of goods and services	..	..	..	..	60	158	158	170	198	243
Licences and fees	..	..	..	..	30	57	57	48	61	80
Harbour fees - Albayrak	..	..	..	..	0	6	4	6	8	10
Overflight fees (IATA)	..	..	..	..	0	4	3	3	3	4
Administrative charges and other	..	..	..	..	31	92	94	114	126	150
Fines, penalties and forfeits	..	..	..	..	0	0	0	0	0	1
Miscellaneous and unidentified revenue	..	..	..	..	0	6	12	3	3	3
<b>Total tax and non-tax revenue</b>	..	..	..	..	160	451	672	561	904	924

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Data exclude revenue collected on the local level as data are not available.

Data include revenues collected directly by the Federal Government of Somalia and the Federal Member States (FMS) (Puntland, Jubaland, South West, Galmudug, Hirshabelle and the Benadir Regional Authority). Data from the FMS is only available from 2019 onwards.

The data are not consolidated however they do not include transfers received from the FGS and represent direct collections only.

Source: Ministry of Finance of Somalia. Grant revenue available from 2016 onwards.

**Table 6.37. South Africa – Details of non-tax revenue**

Million ZAR

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	<b>2 864</b>	<b>4 135</b>	<b>9 547</b>	<b>16 701</b>	<b>18 383</b>	<b>35 389</b>	<b>36 757</b>	<b>50 178</b>	<b>52 497</b>	<b>51 144</b>
Grants	135	637	1 118	1 012	1 467	1 155	1 545	1 978	1 590	2 556
Property income	1 881	1 378	5 208	8 170	10 113	20 986	20 927	33 880	33 441	28 702
Rents and royalties	217	0	271	4 448	3 772	11 831	14 133	28 355	25 355	16 003
Mineral and Petroleum Royalties	0	..	0	3 555	3 708	11 830	14 228	28 456	25 338	15 979
Mining leases and ownership	217	..	138	860	35	- 25	- 106	- 117	- 0	0
Other rents and royalties	0	..	133	34	28	26	12	16	17	24
Interest and dividends	1 664	1 378	4 937	3 721	6 341	9 154	6 794	5 525	8 087	12 698
Interest	954	714	2 570	2 524	4 487	8 276	6 502	5 524	7 889	12 557
Dividends	710	664	2 366	1 197	1 853	878	292	1	198	141
Other property income	0	0	0	0	0	0	0	0	0	0
Sales of goods and services	600	2 006	2 243	2 335	2 159	2 715	1 611	2 823	4 005	3 088
Sales by government and market establishment	0	14	541	643	873	1 451	950	1 789	2 629	1 509
Administrative fees	333	241	1 702	1 691	1 286	1 264	661	1 033	1 376	1 579
Other sales and administrative fees	268	1 751	0	0	0	0	0	0	0	0
Fines, penalties and forfeits	124	114	928	4 934	4 114	10 145	12 252	11 133	12 820	16 206
Interest on overdue tax: Individuals	..	..	0	1 225	993	1 563	1 446	1 601	1 544	2 104
Interest on overdue tax: Companies	..	..	0	1 744	1 707	2 214	3 709	2 912	2 251	3 833
PIT Administrative penalties	..	..	0	0	0	0	483	295	354	1 100
CIT Administrative penalties	..	..	0	0	0	0	46	97	136	122
Other fines, penalties and forfeits	124	114	280	1 457	965	367	563	428	544	613
Penalties and collection charges on local property rates	0	0	648	508	449	6 001	6 004	5 800	7 991	8 433
Miscellaneous and unidentified revenue	123	0	50	251	531	388	423	364	640	592
<b>Total tax and non-tax revenue</b>	<b>124 784</b>	<b>215 696</b>	<b>427 722</b>	<b>722 722</b>	<b>1 185 465</b>	<b>1 498 487</b>	<b>1 428 897</b>	<b>1 700 288</b>	<b>1 864 276</b>	<b>1 914 195</b>

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st April. For example, the data for 2023 represent April 2023 to March 2024.

Data are reported on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

The grants data represent total grants and donations received mainly from foreign governments and multilateral institutions. Moreover, this flow does not go through the Government Revenue fund, it is earmarked for specific projects implemented across government (by line departments).

Penalties and collection charges on local property rates were reported as tax revenues under Heading 4120 in previous editions.

Source: National Treasury of South Africa. Data for grants are from the financial statements of the Reconstruction and Development Fund Programme (RDP) Fund administered by the office of Accountant General.

Table 6.38. Togo – Details of non-tax revenue

Million XOF

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	18 987	31 939	189 745	102 957	200 351	165 057	140 867	183 268	261 334
Grants	..	4 292	13 110	80 357	57 238	122 423	99 203	83 973	127 406	169 146
Project grants	..	4 292	13 110	62 257	47 539	60 355	62 008	82 973	97 444	159 048
Programme grants	..	0	0	18 100	9 699	62 068	37 195	1 000	29 961	10 097
Property income	..	10 040	11 942	92 473	25 555	37 962	32 940	30 097	32 765	41 378
Rents and royalties	..	5 548	3 221	42 400	3 837	6 843	7 016	5 292	3 240	5 578
Mining royalties	..	0	0	0	1 270	1 777	1 872	1 660	2 237	1 782
Royalties of the reconstruction of the International Gnassingbé Eyadéma Airport (AIGE)	..	5 548	3 221	0	2 240	3 543	4 714	2 755	0	3 000
Royalties from Contour Global	..	0	0	0	0	330	431	320	227	21
Other state revenues	..	0	0	42 400	327	1 194	0	556	776	775
Interest and dividends	..	4 492	8 721	50 073	21 718	31 119	25 924	24 805	29 524	35 800
Dividends	..	2 416	2 696	6 745	16 179	25 366	18 975	14 803	15 502	22 035
Investment interest rates	..	771	1 838	985	4 307	5	89	585	2 742	1 817
Miscellaneous products (commissions, transfers to the Central Bank of West African States)	..	0	0	0	201	5 181	6 152	8 599	10 858	11 625
Other financial products	..	1 304	4 187	42 344	1 032	567	708	819	422	322
Other property income	..	0	0	0	0	0	0	0	0	0
Sales of goods and services	..	1 365	850	140	7 692	25 308	24 926	13 478	12 115	42 937
Building rentals	..	0	0	0	201	228	253	59	46	29 958
Telephone bills	..	0	0	0	2 000	15 500	15 500	0	0	0
Service fees	..	1 365	850	140	4 752	9 349	9 174	13 419	11 523	12 787
Consulting fees	..	0	0	0	739	230	0	0	545	192
Fines, penalties and forfeits	..	1 222	633	495	1 359	1 679	636	3 214	390	1 625
Fines and penalties (on tax revenues)	..	955	495	262	989	1 132	320	3 027	175	1 072
Fines and penalties (on customs revenues)	..	267	138	232	369	547	316	187	215	553
Miscellaneous and unidentified revenue	..	2 069	5 403	16 280	11 114	12 978	7 351	10 105	10 592	6 248
Confiscations and sales at customs	..	0	0	0	954	6 488	2 013	1 033	1 666	930
Tax collection order (previous administration)	..	0	0	0	6	0	0	75	322	422
Tax collection order (current administrations)	..	0	0	0	95	27	321	0	56	208
Miscellaneous royalties	..	785	1 216	0	9 754	6 368	2 941	8 996	7 213	4 340
Other non-tax revenues	..	1 284	4 187	16 280	305	96	2 076	1	1 335	348
<b>Total tax and non-tax revenue</b>	..	118 981	191 782	440 185	636 513	834 865	834 894	933 784	1 066 965	1 276 463

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Non-tax revenues include revenues from other ministries and directorates other than the Ministry of Economy and Finance.

Figures exclude other revenues collected by sub-national governments on their own account, as the data are not available. Under Togo's national classification, the PADSP (*Prélèvement pour l'apurement de la dette du secteur pétrolier*, or "Oil sector debt relief levy") is included in non-tax revenues. It is included in tax revenues in this edition following the OECD classification of taxes (see the *Interpretative Guide* in Annex A). Fines and penalties on taxes and customs duties are included in non-tax revenues in this edition following the OECD classification of taxes (see the *Interpretative Guide* in Annex B). Under Togo's national classification they are included in tax revenues and customs revenues, respectively. Confiscations and customs sales include repayments of the community solidarity levy, which are included in non-tax revenues in this edition following the OECD classification of taxes (see the *Interpretative Guide* in Annex B). Under Togo's national classification they are included in customs tax revenues. Before 2014, these revenues were reported in the heading "Fines and penalties (customs revenues)".

Source: Togolese Revenue Office.

Table 6.39. Tunisia – Details of non-tax revenue

Million TND

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	725	1 078	1 799	1 749	3 828	3 584	3 609	6 130	5 773
Grants	..	7	70	54	292	249	779	44	1 378	700
Property income	..	525	703	1 299	863	2 237	1 762	2 374	3 749	3 648
Rents and royalties	..	185	295	435	350	1 043	698	1 364	2 972	2 857
Royalties on oil and gas	..	177	284	415	328	1 017	675	1 337	2 945	2 820
Rents	..	8	11	19	22	26	23	27	28	36
Interest and dividends	..	341	408	864	513	1 194	1 065	1 009	777	791
Interest	..	56	87	56	41	72	64	91	80	107
Transfers from public companies and central bank profits	..	274	311	796	430	1 068	933	807	625	609
Returned credit	..	3	3	2	3	3	3	3	4	3
Other interest and dividends not elsewhere classified	..	9	8	10	39	50	65	108	68	72
Other property income	..	0	0	0	0	0	0	0	0	0
Sales of goods and services	..	22	38	40	28	53	34	44	58	115
Sales of diverse products	..	21	37	38	26	50	31	42	54	62
Administrative fees and credit rebates	..	1	1	2	2	2	3	2	4	53
Fines, penalties and forfeits	..	87	127	186	378	998	473	707	669	841
Miscellaneous and unidentified revenue	..	85	139	220	189	292	537	440	277	469
<b>Total tax and non-tax revenue</b>	..	7 922	11 223	18 942	27 362	43 278	42 413	46 058	54 241	57 019

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Grants: Grants earmarked for the Special Treasury Accounts (*Fonds spéciaux du Trésor*) and the Joint funds (*Fonds de concours*) are included in the figures for grants from foreign governments and institutions.

Miscellaneous and unidentified revenue: this category includes, among other things, accidental revenues from various sources and non-tax revenues from the Special Treasury Accounts and Joint funds (excluding earmarked).

Source: Ministry of Finance, Tunisia.

Table 6.40. Uganda – Details of non-tax revenue

Million UGX

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	<b>234 550</b>	<b>568 523</b>	<b>1 194 038</b>	<b>921 459</b>	<b>1 109 070</b>	<b>1 688 568</b>	<b>1 888 149</b>	<b>2 757 554</b>	<b>2 261 507</b>	<b>2 371 886</b>
Grants	234 000	566 605	1 177 119	863 608	930 810	1 201 553	1 156 386	1 953 774	1 161 964	1 028 216
Budget support	89 300	255 205	817 409	467 338	258 152	594 860	455 205	628 576	108 312	31 870
Project grants	144 700	311 400	359 710	396 270	672 658	606 693	701 181	1 325 198	1 053 653	996 346
Property income	0	0	2 355	4 061	8 684	16 893	13 340	12 870	11 260	13 136
Rents and royalties	..	..	2 355	4 061	8 684	16 893	13 340	12 870	11 260	13 136
Mining royalties	..	..	2 355	4 061	8 684	16 893	13 340	12 870	11 260	13 136
Interest and dividends	..	..	0	0	0	0	0	0	0	0
Other property income	..	..	0	0	0	0	0	0	0	0
Sales of goods and services	550	1 919	14 564	53 790	169 575	470 122	718 423	790 910	1 088 282	1 330 534
Driver's permits	550	1 919	3 877	12 373	15 921	39 425	39 110	48 540	70 053	77 080
Migration Fees	..	..	3 822	23 317	90 913	139 778	122 840	154 010	189 870	248 728
Passport fees	..	..	2 523	4 614	12 800	37 338	40 140	53 780	116 150	92 226
Uganda Registration Services Bureau	..	..	0	0	23 470	56 259	37 490	40 590	57 050	67 755
Other administrative fees	..	..	4 342	13 486	26 472	197 322	478 843	493 990	655 159	844 745
Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	0	0	0	0	0	0	0	0	0	0
<b>Total tax and non-tax revenue</b>	<b>756 229</b>	<b>1 568 183</b>	<b>3 129 509</b>	<b>5 173 480</b>	<b>10 871 500</b>	<b>17 819 204</b>	<b>17 908 014</b>	<b>21 216 754</b>	<b>22 819 973</b>	<b>26 237 268</b>

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2023 represent July 2022 to June 2023.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Due to a government directive, non-tax revenues collected by government departments had to be reported to the URA, which are reported here as "non-tax revenues collected by departments other than URA" starting in 2019/20. For previous years, figures for such revenues are not available.

Revenue from driver's permits are considered as non-tax revenue according the OECD classification described in the OECD *Interpretative Guide*. The national classification of Uganda classifies it as tax revenues.

Source: Uganda Revenue Authority.

Table 6.41. Zambia – Details of non-tax revenue

Million ZMK

	1995	2000	2005	2010	2015	2019	2020	2021	2022	2023
<b>Total non-tax revenue</b>	..	..	..	..	4 121	5 088	7 116	14 960	12 510	13 842
Grants	..	..	..	..	369	839	1 715	2 481	1 981	6 049
Property income	..	..	..	..	3 749	4 185	5 348	12 417	10 445	7 709
Rents and royalties	..	..	..	..	3 749	4 185	5 348	12 417	10 445	7 709
Interest and dividends	..	..	..	..	0	0	0	0	0	0
Other property income	..	..	..	..	0	0	0	0	0	0
Sales of goods and services	..	..	..	..	0	11	10	7	8	14
Fines, penalties and forfeits	..	..	..	..	2	53	43	55	76	69
Miscellaneous and unidentified revenue	..	..	..	..	0	0	0	0	0	0
<i>Total tax and non-tax revenue</i>	..	..	..	..	30 323	53 808	59 380	86 396	92 327	106 666

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Source: Zambia Revenue Authority. Grant revenue data are taken from IMF Article IV reports.



# Annex A.

## The OECD classification of taxes and interpretative guide

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## A.1 The OECD Classification of Taxes

OECD Interpretative Guide tax codes and classifications	
<b>1000</b>	<b>Taxes on income, profits and capital gains of individuals and corporations</b>
1100	Taxes on income, profits and capital gains of individuals
1110	Taxes on income and profits of individuals
1120	Taxes on capital gains of individuals
1200	Corporate taxes on income, profits and capital gains of corporations
1210	Taxes on income and profits of corporations
1220	Taxes on capital gains of corporations
1300	Unallocable between taxes on income, profits and capital gains of individuals and corporations
<b>2000</b>	<b>Social security contributions (SSC)</b>
2100	Social security contributions (SSC) by employees
2110	Social security contributions (SSC) by employees, payroll basis
2120	Social security contributions (SSC) by employees, income tax basis
2200	Social security contributions (SSC) by employers
2210	Social security contributions (SSC) by employers, payroll basis
2220	Social security contributions (SSC) by employers, income tax basis
2300	Social security contributions (SSC) by self-employed or non-employed
2310	Social security contributions (SSC) by self-employed or non-employed, payroll basis
2320	Social security contributions (SSC) by self-employed or non-employed, income tax basis
2400	Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed
2410	Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420	Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
<b>3000</b>	<b>Taxes on payroll and workforce</b>
<b>4000</b>	<b>Taxes on property</b>
4100	Recurrent taxes on immovable property
4110	Recurrent taxes on immovable property of households
4120	Recurrent taxes on immovable property paid by agents other than households
4200	Recurrent taxes on net wealth
4210	Recurrent taxes on net wealth of individuals
4220	Recurrent taxes on net wealth of corporations
4300	Estate, inheritance and gift taxes
4310	Estate and inheritance taxes
4320	Gift taxes
4400	Taxes on financial and capital transactions
4500	Other non-recurrent taxes on property
4510	Other non-recurrent taxes on property on net wealth
4520	Other non-recurrent taxes on property other than on net wealth
4600	Other recurrent taxes on property
<b>5000</b>	<b>Taxes on goods and services</b>
5100	Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
5110	General taxes on goods and services

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	5111	Value added taxes (VAT)
	5112	Sales taxes
	5113	Turnover and other general taxes on goods and services
5120		Taxes on specific goods and services
	5121	Excises
	5122	Profits of fiscal monopolies
	5123	Customs and other import duties
	5124	Taxes on exports
	5125	Taxes on investment goods
	5126	Taxes on specific services
	5127	Other taxes on international trade and transactions
	5128	Other taxes on specific goods and services
5130		Unallocable between general taxes and taxes on specific goods and services
5200		Taxes on use of goods, or on permission to use goods or perform activities
	5210	Recurrent taxes on use of goods, or on permission to use goods or perform activities
	5211	Recurrent taxes on motor vehicles, paid by households
	5212	Recurrent taxes on motor vehicles, paid by others
	5213	Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles
	5220	Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities
5300		Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities
<b>6000</b>	<b>Other taxes</b>	
	6100	Other taxes paid solely by business
	6200	Other taxes paid by other than business, or unidentifiable

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## A.2 Coverage

### General criteria

1. In the OECD classification, the term “taxes” is confined to compulsory unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.
2. The term “tax” does not include fines, penalties and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in §12–15.
3. General government consists of the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous governmental entities, excluding public enterprises. This definition of government follows that of the 2008 *System of National Accounts* (SNA).<sup>2</sup> In that publication, the general government sector and its sub-sectors are defined in Chapter 4, paragraphs 4.117 to 4.165.
4. Extra-budgetary units are part of the general government system. These are general government entities with individual budgets that are not fully covered by the main or general budget. These entities operate under the authority or control of a central, state, or local government. Extra-budgetary entities may have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Even though their budgets may be subject to approval by the legislature, similar to that of budgetary accounts, they have discretion over the volume and composition of their spending. Such entities may be established to carry out specific government functions, such as road construction, or the nonmarket production of health or education services. Budgetary arrangements vary widely across countries, and various terms are used to describe these entities, but they are often referred to as “extra-budgetary funds” or “decentralised agencies.”
5. Compulsory, unrequited payments collected by national governments and paid to supranational authorities are also included as taxes under the definition in paragraph 1. Taxes that are collected by national governments and paid to a supranational authority are included as tax revenues at the level of the supranational authority in the SNA2008 (paragraphs 22.60–61, 22.88 and 22.99 refer) and the ESA2010 (paragraph 20.165 refers). In Revenue Statistics, these taxes include customs duties, contributions to the EU Single Resolution Fund, and any other taxes collected by EU member states on behalf of the European Union. They are included in the tax revenue amounts in the country tables (Chapter 5) of the country in which they are collected and are attributed to the supranational level of government (see §102).
6. In countries where the church forms part of general government, church taxes are included, provided they meet the criteria set out in §1 above. As the data refer to receipts of general government and to supranational authorities, levies paid to non-government bodies, welfare agencies or social insurance schemes outside general government, trade unions or trade associations, even where such levies are compulsory, are excluded. Compulsory payments to general government earmarked for such bodies are, however, included, provided that the government is not simply acting in an agency capacity.<sup>3</sup> Profits from fiscal monopolies are distinguished from those of other public enterprises and are treated as taxes because they reflect the exercise of the taxing power of the state by the use of monopoly powers (see §66–68), as are profits received by the government from the purchase and sale of foreign exchange at different rates (see §76).
7. Taxes paid by governments (e.g., social security contributions and payroll taxes paid by governments in their capacity as an employer, consumption taxes on their purchases or taxes on their property) are not excluded from the data provided. However, where it is possible to identify the amounts of revenue involved,<sup>4</sup> they are shown in Table 5.40 of this Report.

8. The relationship between this classification and that of the System of National Accounts (SNA) is set out in Sections A.9 and A.11 below. Because of the differences between the two classifications, the data shown in national accounts are sometimes calculated or classified differently from the practice set out in this guide. These and other differences are mentioned where appropriate (e.g., in §31 below) but it is not possible to refer to all of them. There may also be some differences between this classification and that employed domestically by certain national administrations (e.g., see §13 below), so that OECD and national statistics data may not always be consistent: any such differences, however, are likely to be very slight in terms of amounts of revenues involved.

### ***Social security contributions***

9. Compulsory social security contributions, as defined in §40, and paid to general government, are treated here as tax revenues. They may, however, differ from other taxes in that the receipt of social security benefits depends, in most countries, upon appropriate contributions having been made, although the size of the benefits is not necessarily related to the amount of the contributions. Better comparability between countries is obtained by treating social security contributions as taxes, but they are listed under a separate heading so that they can be distinguished in any analysis.

10. The strict dividing line between tax revenues (compulsory unrequited payments to general government or a supranational authority) and non-tax compulsory payments (NTCPs) (payments that are either required or made to other institutions) is clearly defined. However, within the range of different compulsory payments to governments existing across countries, it is not always straightforward in practice to decide whether specific payments are either taxes or NTCPs. For example, compulsory pension savings that are controlled by general government and that accumulate on an individual account earning a market return or a rate that compensates for inflation would at first sight be categorised as NTCPs as opposed to taxes. However, even these payments might still be ‘unrequited’ and therefore classify as taxes instead of NTCPs (for example if these pension savings are not paid out when the taxpayer dies before reaching the pension age and the funds are then used to provide a minimum pension to all taxpayers that are insured). These issues result in the social security revenue figures reported for most countries being based on the premise that all types of compulsory payments to general government are judged to some extent to have a re-distributional element. It should be noted that this conclusion is based on a typically broad interpretation of the term ‘unrequited’ in the tax definition.

11. Social security contributions which are either voluntary or not payable to general government (see §1) are not treated as taxes, though in some countries, as indicated in the country footnotes, there are difficulties in completely eliminating voluntary contributions and certain compulsory payments to the private sector from the revenue figures. Imputed social security contributions are also not treated as taxes.

### ***Fees, user charges and licence fees***

12. Apart from vehicle licence fees, which are universally regarded as taxes, it is not easy to distinguish between those fees and user charges which are to be treated as taxes and those which are not, since, whilst a fee or charge is levied in connection with a specific service or activity, the strength of the link between the fee and the service provided may vary considerably, as may the relation between the amount of the fee and the cost of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as required and under the definition of §1 would not be considered as a tax. In the following cases, however, a levy could be considered as ‘unrequited’:

- a) where the charge greatly exceeds the cost of providing the service;
- b) where the payer of the levy is not the receiver of the benefit (e.g., a fee collected from slaughterhouses to finance a service which is provided to farmers);

- c) where government is not providing a specific service in return for the levy which it receives even though a licence may be issued to the payer (e.g., where the government grants a hunting, fishing or shooting licence which is not accompanied by the right to use a specific area of government land);
- d) where benefits are received only by those paying the levy but the benefits received by each individual are not necessarily in proportion to his payments (e.g., a milk marketing levy paid by dairy farmers and used to promote the consumption of milk).
- e) where the payer of the levy cannot opt out from making payments (e.g. public broadcast fees where the payer is obliged to pay the levy although not consuming public broadcast service).

13. In marginal cases, however, the application of the criteria set out in §1 can be particularly difficult. The solution adopted — given the desirability of international uniformity and the relatively small amounts of revenue usually involved — is to follow the predominant practice among tax administrations rather than to allow each country to adopt its own view as to whether such levies are regarded as taxes or as non-tax revenue.<sup>5</sup>

14. A list of the main fees and charges in question and their normal<sup>6</sup> treatment in this publication is as follows:

Non-tax revenues:	court fees; driving licence fees; harbour fees; passport fees
Taxes within heading 5200	permission to perform such activities as distributing films; hunting, fishing and shooting; providing entertainment or gambling facilities; selling alcohol or tobacco; permission to own dogs or to use or own motor vehicles or guns; severance taxes

15. In practice, it may not always be possible to isolate tax receipts from non-tax revenue receipts when they are recorded together. If it is estimated that the bulk of the receipts derive from non-tax revenues, the whole amount involved is treated as a non-tax revenue; otherwise, such government receipts are included and classified according to the rules provided in §33 below.

### ***Royalties***

16. The ownership of subsoil assets in the form of deposits of minerals or fossil fuels (coal, oil, or natural gas) depends upon the way in which property rights are defined by law and also on international agreements in the case of deposits below international waters. In some cases, either the ground below which the mineral deposits are located, the deposits themselves or both may belong to a local or central government unit.

17. In such cases, these general government units may grant leases to other institutional units that permit them to extract these deposits over a specified period of time in return for a payment or series of payments. These payments are often described as 'royalties' but they are essentially rent that accrues to owners of natural resources in return for putting these assets at the disposal of other units for specified periods of time. The rent may take the form of periodic payments of fixed amounts, irrespective of the rate of extraction, or, more commonly, they may be a function of the quantity, volume, or value of the asset extracted. Enterprises engaged in exploration on government land may make payments to general government units in exchange for the right to undertake test drilling or otherwise investigate the existence and location of subsoil assets. Such payments are also recorded as rents even though no extraction may take place. These payments are therefore classified as non-tax revenues.

18. The same principles apply when other institutional units are granted leases that permit them to fell timber in natural forests on land owned by general government units. These payments are also classified as non-tax revenues.

19. These rents or royalties paid to general government should not be confused with taxes on income and profits, severance taxes, business licenses, or other taxes. If the payments are levied on the profits from the extraction activity, then they should be classified as taxes on incomes, profits and gains (1000). In addition, any severance payments that are imposed on the extraction of minerals and fossil fuels from reserves owned privately or by another government should be classified as taxes. Payments related to the gross value of production should be classified as other taxes on goods and services (5128). Payments for a license or permit to conduct extraction operations should be classified as taxes on use of goods and on permission to use goods or perform activities (5213).

### ***Fines and penalties***

20. In principle, fines and penalties charged on overdue taxes or penalties imposed for the attempted evasion of taxes should not be recorded as tax revenues. However, it may not be possible to separate payments of fines or other penalties from the revenues from the taxes to which they relate. In this case, the fines and penalties relating to a particular tax are recorded together with the revenues from that tax and fines and penalties paid with revenue from unidentifiable taxes are classified as other taxes in Category 6000. Fines not relating to tax offences (e.g., for parking offences), or not identifiable as relating to tax offences, are also not treated as tax revenues.

## **A.3 Basis of reporting**

### ***Accrual or cash reporting***

21. The data reported in the *Revenue Statistics* publications for recent years are predominantly recorded on an accrual basis for OECD countries, i.e. recorded at the time that the tax liability was created. Further information is provided in the footnotes to the country table in Chapter 5 of the Report.

22. However, data for earlier years and for non-OECD countries are still predominantly recorded on a cash basis, i.e. at the time at which the payment was received by government. Thus, for example, taxes withheld by employers in one year but paid to the government in the following year and taxes due in one year but actually paid in the following year are both included in the receipts of the second year. Corrective transactions, such as refunds, repayments and drawbacks, are deducted from gross revenues of the period in which they are made.

23. Data on tax revenues are recorded without offsets for the administrative expenses connected with tax collection. Similarly, where the proceeds of tax are used to subsidise particular members of the community, the subsidy is not deducted from the yield of the tax, though the tax may be shown net of subsidies in the national records of some countries.

24. As regards fiscal monopolies (heading 5122), only the amount actually transferred to the government is included in government revenues. However, if any expenditures of fiscal monopolies are considered to be government expenditures (e.g., social expenditures undertaken by fiscal monopolies at the direction of the government) they are added back for the purpose of arriving at tax revenue figures (see §66 below).

### ***The distinction between tax and expenditure provisions<sup>7</sup>***

25. Because this publication is concerned only with the revenue side of government operations, no account being taken of the expenditure side, a distinction has to be made between tax and expenditure provisions. Normally there is no difficulty in making this distinction as expenditures are made outside the tax system and the tax accounts and under legislation separate from the tax legislation. In borderline cases, cash flow is used to distinguish between tax provisions and expenditure provisions. Insofar as a provision

affects the flow of tax payments from the taxpayer to the government, it is regarded as a tax provision and is taken into account in the data shown in this publication. A provision which does not affect this flow is seen as an expenditure provision and is disregarded in the data recorded in this publication.

26. Tax allowances, exemptions and deductions against the tax base clearly affect the amount of tax paid to the government and are therefore considered as tax provisions. At the other extreme, those subsidies which cannot be offset against tax liability and which are clearly not connected with the assessment process, do not reduce tax revenues as recorded in this publication. Tax credits are amounts deductible from tax payable (as distinct from deductions from the tax base). Two types of tax credits are distinguished, those (referred to here as wastable tax credits) which are limited to the amount of the tax liability and therefore cannot give rise to a payment by the authorities to the taxpayer, and those (referred to as non-wastable tax credits) which are not so limited, so that the excess of the credit over the tax liability can be paid to the taxpayer.<sup>8</sup> A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits<sup>9</sup> is to distinguish between the 'tax expenditure component',<sup>10</sup> which is that portion of the credit that is used to reduce or eliminate a taxpayer's liability, and the 'transfer component', which is the portion that exceeds the taxpayer's liability and is paid to that taxpayer. Reported tax revenues should be reduced by the amount of the tax expenditure component but not by the amount of the transfer component. In addition, the amounts of the tax expenditure and transfer components should be reported as memorandum items in the country tables. Countries that are unable to distinguish between the tax expenditure and transfer components should indicate whether or not the tax revenues have been reduced by the total of these components, and provide any available estimates of the amounts of the two components. Further information is given in Chapter 1 of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on tax to GDP.

### *Calendar and fiscal years*

27. National authorities whose fiscal years do not correspond to the calendar year show data, where possible, on a calendar year basis to permit maximum comparability with the data of other countries. There remain a few countries where data refer to fiscal years. For these the GDP data used in the comparative tables also correspond to the fiscal years.

## **A.4 General classification criteria**

### *The main classification criteria*

28. The classification of receipts among the main headings (1000, 2000, 3000, 4000, 5000 and 6000) is generally governed by the base on which the tax is levied: 1000 income, profits and capital gains; 2000 and 3000 earnings, payroll or number of employees; 4000 property; 5000 goods and services; 6000 multiple bases, other bases or unidentifiable bases. Where a tax is calculated on more than one base, the receipts are, where possible, split among the various headings (see §33 and §84). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400<sup>11</sup> and taxes on the use of goods or on permission to perform activities in 5200. In headings 4000 and 5000 a distinction is made in certain sub-headings between recurrent and non-recurrent taxes: recurrent taxes are defined as those levied at regular intervals (usually annually) and non-recurrent taxes are levied once and for all (see also §48 to §51, §54, §55 and §81 for particular applications of this distinction).

29. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in §40 on the classification of social security contributions, the conferment of an entitlement to social benefits is crucial to the definition of the 2000 main heading.



30. The way that a tax is levied or collected (e.g., by use of stamps) does not affect classification.

### ***Classification of taxpayers***

31. In certain sub-headings, distinctions are made between different categories of taxpayers. These distinctions vary from tax to tax:

*a) Between individuals and corporations in relation to income and net wealth taxes*

The basic distinction is that corporation income taxes, as distinct from individual income taxes, are levied on the corporation as an entity, not on the individuals who own it, and without regard to the personal circumstances of these individuals. The same distinction applies to net wealth taxes on corporations and those on individuals. Taxes paid on the profits of partnerships and the income of institutions, such as life insurance or pension funds, are classified according to the same rule. They are classified as corporate taxes (1200) if they are charged on the partnership or institution as an entity without regard to the personal circumstances of the owners. Otherwise, they are treated as individual taxes (1100). Usually, there is different legislation for the corporation taxes and for the individual taxes.<sup>12</sup> The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA classification requires certain unincorporated businesses<sup>13</sup> to be excluded from the household sector and included with non-financial enterprises and financial institutions. The tax on the profits of these businesses, however, cannot always be separated from the tax on the other income of their owners, or can be separated only on an arbitrary basis. No attempt at this separation is made here and the whole of the individual income tax is shown together without regard to the nature of the income chargeable.

*b) Between households and others in relation to taxes on immovable property*

Here the distinction is that adopted by the SNA for the production and consumption expenditure accounts. The distinction is between households as consumers (i.e. excluding non-incorporated business) on the one hand and producers on the other hand. However, taxes on dwellings occupied by households, whether paid by owner-occupiers, tenants or landlords, are classified under households. This follows the common distinction made between taxes on domestic property versus taxes on business property. Some countries are not, however, in a position to make this distinction.

*c) Between households and others in relation to motor vehicle licences*

Here the distinction is between households as consumers on the one hand and producers on the other, as in the production and consumption expenditure accounts of the SNA.

*d) Between business and others in relation to the residual taxes (6000)*

The distinction is the same as in c) above between producers on the one hand and households as consumers on the other hand. Taxes which are included under the heading 6000 because they involve more than one tax base or because the tax base does not fall within any of the previous categories but which are identifiable as levyable only on producers and not on households are included under 'business'. The rest of the taxes which are included under the heading 6000 are shown as 'other' or non-identified.

### ***Surcharges***

32. Receipts from surcharges in respect of particular taxes are usually classified with the receipts from the relevant tax whether or not the surcharge is temporary. If, however, the surcharge has a characteristic which would render it classifiable in a different heading of the OECD list, receipts from the surcharge are classified under that heading separately from the relevant tax.

### *Unidentifiable tax receipts and residual sub-headings*

33. A number of cases arise where taxes cannot be identified as belonging entirely to a heading or sub-heading of the OECD classification and the following practices are applied in such cases:

- a) The heading is known, but it is not known how receipts should be allocated between sub-headings: receipts are classified in the appropriate residual sub-heading (1300, 2400, 4520, 4600, 5128, 5130, 5300 or 6200).
- b) It is known that the bulk of receipts from a group of taxes (usually local taxes) is derived from taxes within a particular heading or sub-heading, but some of the taxes in the group whose amount cannot be precisely ascertained may be classifiable in other headings or sub-headings: receipts are shown in the heading or sub-heading under which most of the receipts fall.
- c) Neither the heading nor sub-heading of a tax (usually local) can be identified: the tax is classified in 6200 unless it is known that it is a tax on business in which case it is classified in 6100.

## **A.5 Commentaries on items of the list**

### *1000 — Taxes on income, profits and capital gains*

34. This heading covers taxes levied on the net income or profits (i.e. gross income minus allowable tax reliefs) of individuals and enterprises. Also covered are taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

35. Included in the heading are:

- a) taxes levied predominantly on income or profits, though partially on other bases. Taxes on various bases which are not predominantly income or profits are classified according to the principles laid down in §33 and §84;
- b) taxes on property, which are levied on a presumed or estimated income as part of an income tax (see also §48(a), (c) and (d));
- c) compulsory payments to social security fund contributions that are levied on income but do not confer an entitlement to social benefits. When such contributions do confer an entitlement to social benefits, they are included in heading 2000 (see §40);
- d) receipts from integrated scheduler income tax systems are classified as a whole in this heading, even though certain of the scheduler taxes may be based upon gross income and may not take into account the personal circumstances of the taxpayer.

36. The main subdivision of this heading is between levies on individuals (1100) and those on corporate enterprises (1200). Under each subdivision a distinction is made between taxes on income and profits (1110 and 1210), and taxes on capital gains (1120 and 1220). If certain receipts cannot be identified as appropriate to either 1100 or 1200, or if in practice this distinction cannot be made (e.g., because there are no reliable data on the recipients of payments from which withholding taxes are deducted) they are classified in 1300 as not-allocable.

### *Treatment of credits under imputation systems*

37. Under imputation systems of corporate income tax, a company's shareholders are wholly or partly relieved of their liability to income tax on dividends paid by the company out of income or profits liable to corporate income tax. In countries with such systems,<sup>14</sup> part of the tax on the company's profits is available

to provide relief against the shareholders' own tax liability. The relief to the shareholder takes the form of a tax credit, the amount of which may be less than, equal to, or more than the shareholder's overall tax liability. If the tax credit exceeds this tax liability the excess may be payable to the shareholder. As this type of tax credit is an integral part of the imputation system of corporate income tax, any payment to the shareholders is treated as a repayment of tax and not as expenditure (compare the treatment of other tax credits described in §26).

38. As the tax credit under imputation systems (even when exceeding tax liability) is to be regarded as a tax provision, the question arises whether it should be deducted from individual income tax receipts (1110) or corporate income tax receipts (1210). In this Report, the full amount of corporate income tax paid is shown under 1210 and no imputed tax is included under 1110. Thus, the full amount of the credit reduces the amount of 1110 whether the credit results in a reduction of personal income tax liability or whether an actual refund is made because the credit exceeds the income tax liability. (Where, however, such tax credits are deducted from corporation tax in respect of dividends paid to corporations the amounts are deducted from the receipts of 1210).

### **1120 and 1220 — Taxes on capital gains**

39. These sub-headings comprise taxes imposed on capital gains, 1120 covering those levied on the gains of individuals and 1220 those levied on the gains of corporate enterprises, where receipts from such taxes can be separately identified. In many countries, this is not the case and the receipts from such taxes are then classified with those from the income tax. Heading 1120 also includes taxes on gains from gambling.

### **2000 — Social security contributions**

40. Classified here are all compulsory payments to general government that confer an entitlement to receive a (contingent) future social benefit. Such payments are usually earmarked to finance social benefits and are often paid to institutions of general government that provide such benefits. However, such earmarking is not part of the definition of social security contributions and is not required for a tax to be classified here. However, conferment of an entitlement is required for a tax to be classified under this heading. So, levies on income or payroll that are earmarked for social security funds but do not confer an entitlement to benefit are excluded from this heading and shown under personal income taxes (1100) or taxes on payroll and workforce (3000). Taxes on other bases, such as goods and services, which are earmarked for social security benefits are not shown here but are classified according to their respective bases because they generally confer no entitlement to social security benefits.

41. Contributions for the following types of social security benefits would, *inter alia*, be included: unemployment insurance benefits and supplements, accident, injury and sickness benefits, old-age, disability and survivors' pensions, family allowances, reimbursements for medical and hospital expenses or provision of hospital or medical services. Contributions may be levied on both employees and employers.

42. Contributions may be based on earnings or payroll ('on a payroll basis') or on net income after deductions and exemptions for personal circumstances ('on an income tax basis'), and the revenues from the two bases should be separately identified if possible. However, where contributions to a general social security scheme are on a payroll basis, but the contributions of particular groups (such as the self-employed) cannot be assessed on this basis and net income is used as a proxy for gross earnings, the receipts may still be classified as being on a payroll basis. In principle, this heading excludes voluntary contributions paid to social security schemes. When separately identifiable these are shown in the memorandum item on the financing of social security benefits. In practice, however, they cannot always be separately identified from compulsory contributions, in which case they are included in this heading.

43. Contributions to social insurance schemes which are not institutions of general government and to other types of insurance schemes, provident funds, pension funds, friendly societies or other saving schemes are not considered as social security contributions. Provident funds are arrangements under which the contributions of each employee and of the corresponding employer on his/her behalf are kept in a separate account earning interest and withdrawable under specific circumstances. Pension funds are separately organised schemes negotiated between employees and employers and carry provisions for different contributions and benefits, sometimes more directly tied to salary levels and length of service than under social security schemes. When contributions to these schemes are compulsory or quasi-compulsory (e.g., by virtue of agreement with professional and union organisations) they are shown in the memorandum item (refer to Table 5.39 of the Report).

44. Contributions by government employees and by governments in respect of their employees, to social security schemes classified within general government are included in this heading. Contributions to separate schemes for government employees, which can be regarded as replacing general social security schemes, are also regarded as taxes.<sup>15</sup> Where, however, a separate scheme is not seen as replacing a general scheme and has been negotiated between the government, in its role as an employer, and its employees, it is not regarded as social security and contributions to it are not regarded as taxes, even though the scheme may have been established by legislation.

45. This heading excludes 'imputed' contributions, which correspond to social benefits paid directly by employers to their employees or former employees or to their representatives (e.g., when employers are legally obliged to pay sickness benefits for a certain period).

46. Contributions are divided into those of employees (2100), employers (2200), and self-employed or non-employed (2300), and then further sub-divided according to the basis on which they are levied. Employees are defined for this purpose as all persons engaged in activities of business units, government bodies, private non-profit institutions, or other paid employment, except the proprietors and their unpaid family members in the case of unincorporated businesses. Members of the armed forces are included, irrespective of the duration and type of their service, if they contribute to social security schemes. The contributions of employers are defined as their payments on account of their employees to social security schemes. Where employees or employers are required to continue the payment of social security contributions when the employee becomes unemployed these contributions, data permitting, are shown in 2100 and 2200 respectively. Accordingly, the sub-heading 2300 is confined to contributions paid by the self-employed and by those outside of the labour force (e.g., disabled or retired individuals).

### **3000 — Taxes on payroll and workforce**

47. These consist of taxes payable by enterprises assessed either as a proportion of the wages or salaries paid or as a fixed amount per person employed. They do not include compulsory social security contributions paid by employers or any taxes paid by employees themselves out of their wages or salaries

### **4000 — Taxes on property**

48. This heading covers recurrent and non-recurrent taxes on the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions. The following kinds of tax are excluded from this heading:

- a) taxes on capital gains resulting from the sale of a property (1120 or 1220);
- b) taxes on the use of goods or on permission to use goods or perform activities (5200); see §78;

- c) taxes on immovable property levied on the basis of a presumed net income which take into account the personal circumstances of the taxpayer. They are classified as income taxes along with taxes on income and capital gains derived from property (1100);
- d) taxes on the use of property for residence, where the tax is payable by either proprietor or tenant and the amount payable is a function of the user's personal circumstances (pay, dependants, and so on). They are classified as taxes on income (1100);
- e) taxes on building in excess of permitted maximum density, taxes on the enlargement, construction or alteration of certain buildings beyond a permitted value and taxes on building construction. They are classified as taxes on permission to perform activities (5200);
- f) taxes on the use of one's own property for special trading purposes like selling alcohol, tobacco, meat or for exploitation of land resources (e.g., United States severance taxes). They are classified as taxes on permission to perform activities (5200).

#### **4100 — Recurrent taxes on immovable property**

49. This sub-heading covers taxes levied regularly in respect of the use or ownership of immovable property.

- these taxes are levied on land and buildings;
- they can be in the form of a percentage of an assessed property value based on a national rental income, sales price, or capitalised yield; or in terms of other characteristics of real property, ( for example size or location ) from which a presumed rent or capital value can be derived.
- such taxes can be levied on proprietors, tenants, or both. They can also be paid by one level of government to another level of government in respect of property under the jurisdiction of the latter.
- debts are not taken into account in the assessment of these taxes, and they differ from taxes on net wealth in this respect.

50. Taxes on immovable property are further sub-divided into those paid by households (4110) and those paid by other entities (4120), according to the criteria set out in §31(b) above.

#### **4200 — Recurrent taxes on net wealth**

51. This sub-heading covers taxes levied regularly (in most cases annually) on net wealth, i.e. taxes on a wide range of movable and immovable property, net of debt. It is sub-divided into taxes paid by individuals (4210) and taxes paid by corporate enterprises (4220) according to the criteria set out in §31(a) above. If separate figures exist for receipts paid by institutions, the tax payments involved are added to those paid by corporations.

#### **4300 — Estate, inheritance and gift taxes**

52. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).<sup>16</sup> Estate taxes are charged on the amount of the total estate whereas inheritance taxes are charged on the shares of the individual recipients; in addition the latter may take into account the relationship of the individual recipients to the deceased.

#### **4400 — Taxes on financial and capital transactions**

53. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of non-financial and financial assets (including foreign exchange or securities), taxes on cheques and other forms

of payment, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

- a) taxes on the use of goods or property or permission to perform certain activities (5200);
- b) fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see §12);
- c) taxes on capital gains (1000);
- d) recurrent taxes on immovable property (4100);
- e) recurrent taxes on net wealth (4200);
- f) once-and-for-all levies on property or wealth (4500);
- g) stamp taxes not related to financial and capital transactions
  - i. Stamp taxes on the sale of specific products, such as alcoholic beverages or tobacco (5121);
  - ii. Stamp taxes restricted by law to imported products (5123) or to exported products (5124); or
  - iii. Stamp taxes not falling exclusively on a single category of transaction (6000).

#### **4500 — Other non-recurrent taxes on property**

54. This sub-heading covers once-and-for-all, as distinct from recurrent, levies on property. It is divided into taxes on net wealth (4510) and other non-recurrent taxes on property (4520). Heading 4510 would include taxes levied to meet emergency expenditures, or for redistribution purposes. Heading 4520 would cover taxes levied to take account of increases in land value due to permission given to develop or provision of additional local facilities by general government, any taxes on the revaluation of capital and once-and-for-all taxes on particular items of property.

#### **4600 — Other recurrent taxes on property**

55. These rarely exist in OECD member countries, but the heading would include taxes on goods such as cattle, jewellery, windows, and other external signs of wealth.

#### **5000 — Taxes on goods and services**

56. All taxes and duties levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services (5100), or in respect of the use of goods or permission to use goods or to perform activities (5200) are included here. The heading thus covers:

- a) multi-stage cumulative taxes;
- b) general sales taxes — whether levied at manufacture/production, wholesale or retail level;
- c) value-added taxes;
- d) excises;
- e) taxes levied on the import and export of goods;
- f) taxes levied in respect of the use of goods and taxes on permission to use goods, or perform certain activities;
- g) taxes on the extraction, processing or production of minerals and other products.

57. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in §48, §53 and §80. Residual sub-headings (5300) and (5130) cover

tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see §33.

### ***5100 — Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services***

58. This sub-heading consists of all taxes, levied on transactions in goods and services on the basis of their intrinsic characteristics (e.g., value, weight of tobacco, strength of alcohol, and so on) as distinct from taxes imposed on the use of goods, or permission to use goods or perform activities, which fall under 5200.

### ***5110 — General taxes on goods and services***

59. This sub-heading includes all taxes, other than import and export duties (5123 and 5124), levied on the production, leasing, transfer, delivery or sales of a wide range of goods and/or the rendering of a wide range of services, irrespective of whether they are domestically produced or imported and irrespective of the stage of production or distribution at which they are levied. It thus covers value-added taxes, sales taxes and multi-stage cumulative taxes. Receipts from border adjustments in respect of such taxes when goods are imported are added to gross receipts for this category, and repayments of such taxes when goods are exported are deducted. These taxes are subdivided into 5111 value-added taxes, 5112 sales taxes, 5113 turnover and other general taxes on goods and services.

60. Borderline cases arise between this heading and taxes on specific goods (5120) when taxes are levied on a large number of goods, for example, the United Kingdom purchase tax (repealed in 1973) and the Japanese commodity tax (repealed in 1988). In conformity with national views, the former United Kingdom purchase tax is classified as a general tax (5112) and the former Japanese commodity tax as excises (5121).

### ***5111 — Value-added taxes***

61. All general consumption taxes charged on value-added are classified in this sub-heading, irrespective of the method of deduction and the stages at which the taxes are levied. In practice, all OECD countries with value-added taxes normally allow immediate deduction of taxes on purchases by all but the final consumer and impose tax at all stages. In some countries the heading may include certain taxes, such as those on financial and insurance activities, either because receipts from them cannot be identified separately from those from the value-added tax, or because they are regarded as an integral part of the value-added tax, even though similar taxes in other countries might be classified elsewhere (e.g., 5126 as taxes on services or 4400 as taxes on financial and capital transactions).

### ***5112 — Sales taxes***

62. All general taxes levied at one stage only, whether at manufacturing or production, wholesale or retail stage are classified here.

### ***5113 — Turnover and other general taxes on goods and services***

63. These are multi-stage cumulative taxes and taxes where elements of consumption taxes are combined with multistage taxes. These taxes are levied each time a transaction takes place without deduction for taxes paid on inputs. Multi-stage taxes can be combined with elements of value-added or sales taxes.

### **5120 — Taxes on specific goods and services**

64. Excises, profits generated and transferred from fiscal monopolies, and customs and imports duties as well as taxes on exports, foreign exchange transactions, investment goods and betting stakes and special taxes on services, which do not form part of a general tax of 5110, are included in this category.

#### **5121 — Excises**

65. Excises are taxes levied as a product specific unit tax on a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, alcoholic beverages, tobacco, and energy. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength, or quantity of the product. Included are special taxes on individual products such as sugar, sugar beets, matches, and chocolates; taxes levied at varying rates on a certain range of goods; and taxes levied on tobacco goods, alcoholic drinks, motor fuels, and hydrocarbon oils. If a tax collected principally on imported goods also applies, or would apply, under the same law to comparable domestically produced goods, then the revenue from this tax is classified as arising from excises rather than from import duties. This principle applies even if there is no comparable domestic production or no possibility of such production. Taxes on the use of utilities such as water, electricity, gas, and energy are regarded as excises rather than taxes on specific services (5126). Excises exclude those taxes that are levied as general taxes on goods and services (5110); profits of fiscal monopolies (5122); customs and other import duties (5123); or taxes on exports (5124).

#### **5122 — Profits of fiscal monopolies**

66. This sub-heading covers that part of the profits of fiscal monopolies which is transferred to general government or which is used to finance any expenditures considered to be government expenditures (see §24). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

67. Fiscal monopolies reflect the exercise of the taxing power of government by the use of monopoly powers. Fiscal monopolies are non-financial public enterprises exercising a monopoly in most cases over the production or distribution of tobacco, alcoholic beverages, salt, matches, playing cards and petroleum or agricultural products (i.e. on the kind of products which are likely to be, alternatively or additionally, subject to the excises of 5121), to raise the government revenues which in other countries are gathered through taxes on dealings in such commodities by private business units. The government monopoly may be at the production stage or, as in the case of government-owned and controlled liquor stores, at the distribution stage.

68. Fiscal monopolies are distinguished from public utilities such as rail transport, electricity, post offices, and other communications, which may enjoy a monopoly or quasi-monopoly position but where the primary purpose is normally to provide basic services rather than to raise revenue for government. Transfers from such other public enterprises to the government are considered as non-tax revenues. The traditional concept of fiscal monopoly is not generally extended to include state lotteries, the profits of which are usually accordingly regarded as non-tax revenues. However, they can be included as tax revenues if the prime reason for their operation is to raise revenues to finance government expenditure. Fiscal monopoly profits are distinguished from export and import monopoly profits (5127) transferred from marketing boards or other enterprises dealing with international trade.



### **5123 — Customs and other import duties**

69. Taxes, stamp duties and surcharges restricted by law to imported products are included here. Also included are levies on imported agricultural products which are imposed in member countries of the European Union and amounts paid by certain of these countries under the Monetary Compensation Accounts (MCA) system.<sup>17</sup> Customs duties collected by European Union member states on behalf of the European Union are reported under this heading at the supranational level of government in the country tables (in Chapter 5 of the Report). Excluded here are taxes collected on imports as part of a general tax on goods and services, or an excise applicable to both imported and domestically produced goods.

### **5124 — Taxes on exports**

70. In the 1970s, export duties were levied in Australia, Canada and Portugal as a regular measure and they have been used in Finland for counter-cyclical purposes. Some member countries of the European Union pay, as part of the MCA system, a levy on exports (see note 16 to §69). Where these amounts are identifiable, they are shown in this heading. This heading does not include repayments of general consumption taxes or excises or customs duties on exported goods, which should be deducted from the gross receipts under 5110, 5121 or 5123, as appropriate.

### **5125 — Taxes on investment goods**

71. This sub-heading covers taxes on investment goods, such as machinery. These taxes may be imposed for a number of years or temporarily for counter-cyclical purposes. Taxes on industrial inputs which are also levied on consumers [e.g., the Swedish energy tax which is classified under (5121)] are not included here.

### **5126 — Taxes on specific services**

72. All taxes assessed on the payment for specific services, such as taxes on insurance premiums, banking services, gambling and betting stakes (e.g., from horse races, football pools, lottery tickets), transport, entertainment, restaurant and advertising charges, fall into this category. Taxes on entry to casinos, races, other similar events or venues as well as stamp taxes on specific services are also classified under this heading. Taxes levied on the gross income of companies providing a specific service (e.g. transportation [including airport and other passenger taxes] insurance, banking, entertainment, restaurants, and advertising) are also classified under this heading.

73. Tax revenues from bank levies and payments to deposit insurance and financial stability schemes are also included here:

- Compulsory payments of stability fees, bank levies and deposit insurance should generally be treated as tax revenues where the payments are made to general government or supranational authorities and are allocated to the governments' consolidated or general funds so that the government is free to make immediate use of the money for the purposes that it chooses. This principle would apply regardless of whether the government is promising to make payments to guarantee the banks' customer deposits in some future contingency.
- If the compulsory payments are made to general government and placed in funds that are earmarked to be entirely channelled back to the sector of the economy that comprises the companies that are subject to the payment, they would still generally be treated as tax revenues on the grounds that the funds would be available for the government and would reduce its budget deficit, the fee is unrequited for an individual entity and the amounts raised could be unrelated to any eventual pay out to depositors or expenditure on wider support for the financial sector.

- Payments to made to the smaller long-standing schemes for insuring 'retail' deposits, where the payment levels are consistent with the costs of insurance should be classified as fee for service.
- Any payments which involve governments realising the assets of a failed institution or receiving a priority claim on its assets in liquidation in order to fund payments of compensation to customers for their lost deposits would be treated as a fee for a service as opposed to tax revenues.
- Compulsory payments that are made to funds operated outside the government sector and non-state institutions backed by the deposit takers and all payments to voluntary schemes should not be treated as tax revenues.
- Contributions made to the EU Single Resolution Fund are also included here and recorded under the supranational level of government in the country tables.

74. Excluded from this sub-heading are:

- a) taxes on services forming part of a general tax on goods and services (5110);
- b) taxes on electricity, gas and energy (5121 as excises);
- c) taxes on individual gains from gambling (1120 as taxes on capital gains of individuals and non-corporate enterprises) and lump-sum taxes on the transfer of private lotteries or on the permission to set up lotteries (5200);<sup>18</sup>
- d) taxes on cheques and on the issue, transfer or redemption of securities (4400 as taxes on financial and capital transactions);
- e) general taxes on turnover (5113).

### **5127 — Other taxes on international trade and transactions**

75. This sub-heading covers revenue received by the government from the purchase and sale of foreign exchange at different rates. When the government exercises monopoly powers to extract a margin between the purchase and sales price of foreign exchange, other than to cover administrative costs, the revenue derived constitutes a compulsory levy exacted in indeterminate proportions from both purchaser and seller of foreign exchange. It is the common equivalent of an import duty and export duty levied in a single exchange rate system or of a tax on the sale or purchase of foreign exchange. Like the profits of fiscal monopolies and import or export monopolies transferred to government, it represents the exercise of monopoly powers for tax purposes and is included in tax revenues.

76. The sub-heading covers also the profits of export or import monopolies, which do not however exist in OECD countries, taxes on purchase or sale of foreign exchange, and any other taxes levied specifically on international trade or transactions.

### **5128 — Other taxes on specific goods and services**

77. This item includes taxes on the extraction of minerals, fossil fuels and other exhaustible resources from deposits owned privately or by another government together with any other unallocable receipts from taxes on specific goods and services. Taxes on the extraction of exhaustible resources are usually a fixed amount per unit of quality or weight, but can be a percentage of value. The taxes are recorded when the resources are extracted. Payments from the extraction of exhaustible resources from deposits owned by the government unit receiving the payment are classified as rent.

### **5200 — Taxes on use of goods or on permission to use goods or perform activities**

78. This sub-heading covers taxes which are levied in respect of the use of goods as distinct from taxes on the goods themselves. Unlike the latter taxes – reported under 5100 –, they are not assessed on the value of the goods but usually as fixed amounts. Taxes on permission to use goods or to perform

activities are also included here, as are pollution taxes not based upon the value of particular goods. It is sometimes difficult to distinguish between compulsory user charges and licence fees which are regarded as taxes and those which are excluded as non-tax revenues. The criteria which are employed are noted in §12–13.

79. Although the sub-heading refers to the ‘use’ of goods, registration of ownership rather than use may be what generates liability to tax, so that the taxes of this heading may apply to the ownership of animals or goods rather than their use (e.g., race horses, dogs and motor vehicles) and may apply even to unusable goods (e.g., unusable motor vehicles or guns).

80. Borderline cases arise with:

- a) taxes on the permission to perform business activities which are levied on a combined income, payroll or turnover base and, accordingly, are classified following the rules in §84;
- b) taxes on the ownership or use of property of headings 4100, 4200 and 4600. The heading 4100 is confined to taxes on the ownership or tenancy of immovable property and – unlike the taxes of 5200 – they are related to the value of the property. The net wealth taxes and taxes on chattels of 4200 and 4600 respectively are confined to the ownership rather than the use of assets, apply to groups of assets rather than particular goods and again are related to the value of the assets,

### ***5210 — Recurrent taxes on use of goods and on permission to use goods or perform activities***

81. The principal characteristic of taxes classified here is that they are levied at regular intervals and that they are usually fixed amounts. The most important item in terms of revenue receipts is vehicle licence taxes. This sub-heading also covers taxes on permission to hunt, shoot, fish or to sell certain products and taxes on the ownership of dogs, broadcast licence fees and taxes on the performance of certain services, provided that they meet the criteria set out in §12–13. The sub-divisions of 5210 are:

- user taxes on motor vehicles paid by households (5211);
- taxes on motor vehicles paid by others (5212); and
- other recurrent taxes (5213). This sub-heading covers business and professional licences paid by enterprises in order to obtain a licence to carry on a particular kind of business or profession when the levies are on a recurring basis. Licences such as taxi and casino licences are included. Dog licences and recurrent general licences for hunting, shooting and fishing where the right to carry out these activities is not granted as part of a normal commercial transaction are also included under this heading. Broadcast licence fees are included when the payer of the levy cannot opt out from making payments for public broadcast if one does not wish to watch or listen to public broadcast services (e.g. by declaring that one does not consume public broadcast services). Specific exemptions (for example, for elderly people) do not change the compulsory nature of the payment.

82. Excluded from sub-heading 5213 are:

- a) licences where the right to carry out such activities is granted as part of a normal commercial transaction (e.g., the granting of the licence is accompanied by the right to use a specific area which is owned by government);
- b) payments relating to the checks carried out by the government on the suitability and or safety of the business premises or equipment, or on the quality or standard of goods or services produced as a condition for granting such a licence. These payments are not unrequited and should be

treated as payments for services rendered, unless the amounts charged for the licences are out of all proportion to the costs of the checks carried out by governments.

- c) broadcast licence fees if users can opt out from paying broadcast licence fees in the case that they do not wish to consume these services while not affecting the ability to consume private broadcast services.

### **5220 — Non-recurrent taxes on use of goods and on permission to use goods or perform activities**

83. This section covers non-recurrent taxes levied on the use of goods or on permission to use goods or perform activities and taxes levied each time goods are used. It includes taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances.

- Payments for tradable emission permits issued by governments under cap and trade schemes should be recorded here at the time the emissions occur. No revenue should be recorded for permits that governments issue free of charge. The accrual basis of recording means that there can be a timing difference between the cash being received by government for the permits and the time the emission occurs. In the national accounts, this timing gives rise to a financial liability for government during the period.
- Payments made for the collection and disposal of waste or noxious substances by public authorities should be excluded as they constitute a sale of services to enterprises.

84. Other taxes falling under heading 5200 that are not levied recurrently are also included here. Thus, once-and-for-all payments for permission to sell liquor or tobacco or to set up betting shops are included provided they meet the criteria set out in §12–13.

### **6000 — Other taxes**

85. Taxes levied on a base, or bases, other than those described under headings 1000, 3000, 4000 and 5000, or on bases of which cannot be considered to be related to any one of these headings, are included here. Where taxes are levied on a multiple base and it is possible to estimate the receipts related to each base the separate amounts are included under the appropriate headings. If separate amounts cannot be estimated and it is known that most of the receipts are derived from one base, the whole of the receipts are classified according to that base. Otherwise, they are classified here. Other revenues included here are presumptive taxes not included elsewhere in the classification system, taxes on individuals in the form of a poll tax or capitation tax, stamp taxes not related to financial and capital transactions nor falling exclusively on a single category of transaction, expenditure taxes where personal deductions or exemptions are applied and unidentifiable tax receipts. A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

## **A.6 Conciliation with National Accounts**

86. This section of the tables provides a re-conciliation between the OECD calculation of total tax revenues and the total of all taxes and social contributions paid to general government as recorded in the country's National Accounts. Where the country is a member of the European Union (EU), the comparison is between the OECD calculation of total tax revenues and the sum of tax revenues and social contributions recorded in the combination of the general government and the institutions of the EU sectors of the National Accounts.

## A.7 Memorandum item on the financing of social security benefits

87. In view of the varying relationship between taxation and social security contributions and the cases referred to in §40 to §46, a memorandum item collects together all payments earmarked for social security-type benefits, other than voluntary payments to the private sector. Data are presented as follows (refer Table 5.39 of the Report):

- a) Taxes of 2000 series.
- b) Taxes earmarked for social security benefits.
- c) Voluntary contributions to the government.
- d) Compulsory contributions to the private sector.

Guidance on the breakdown of (a) to (d) above is provided in §40 to §46.

## A.8 Memorandum item on identifiable taxes paid by government

88. Identifiable taxes actually paid by government are presented in a memorandum item classified by the main headings of the OECD classification of taxes. In the vast majority of countries, only social security contributions and payroll taxes paid by government can be identified. These are, however, usually the most important taxes paid by governments (refer to Table 5.40 of the Report).

## A.9 Relation of OECD classification of taxes to national accounting systems

89. A system of national accounts (SNA) seeks to provide a coherent framework for recording and presenting the main flows relating respectively to production, consumption, accumulation and external transactions of a given economic area, usually a country or a major region within a country. Government revenues are an important part of the transactions recorded in SNA. The final version of the 2008 SNA was jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the Organisation for Economic Co-operation and Development, and the World Bank in August 2009. The *System* is a comprehensive, consistent and flexible set of macroeconomic accounts. It is designed for use in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The important parts of the SNA's conceptual framework and its definitions of the various sectors of the economy have been reflected in the OECD's classification of taxes.

90. There are, however, some differences between the OECD classification of taxes and SNA concepts that are listed below. They arise because the aim of the former is to provide the maximum disaggregation of statistical data on what are generally regarded as taxes by tax administrations.

- a) OECD includes compulsory social security contributions paid to general government in total tax revenues. Imputed and voluntary contributions plus those paid to private funds are not treated as taxes (§9 and §11 above);
- b) there are different points of view on whether or not some levies and fees are classified as taxes (§12 and §13 above);
- c) OECD excludes imputed taxes or subsidies resulting from the operation of official multiple exchange rates or from the central bank paying a rate of interest on required reserves that is different from other market rates;
- d) there are differences in the treatment of non-wastable tax credits

91. As noted in §1 and §2, headings 1000 to 6000 of the OECD list of taxes cover all unrequited payments to general government or to a supranational authority, other than compulsory loans and fines. Such unrequited payments including fines, but excluding compulsory loans can be obtained from adding together the following figures in the 2008 SNA

- value-added type taxes (D.211);
- taxes and duties on imports, excluding VAT (D.212);
- export taxes (D.213);
- taxes on products, excluding VAT, import and export taxes (D.214);
- other taxes on production (D.29);
- taxes on income (D.51);
- other current taxes (D.59);
- actual social contributions (D.611 and D.613), excluding voluntary contributions and payments to employment-related schemes that are not social security schemes
- capital taxes (D.91).

## **A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system**

92. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, the differences between the OECD classification and that of the 2008 SNA (see §90 above) also apply to the GFS. In addition, the International Monetary Fund subdivides the OECD 5000 heading into section IV (Domestic Taxes on Goods and Services) and section V (Taxes on International Trade and Transactions). This reflects the fact that while the latter usually yield insignificant amounts of revenue in OECD countries, this is not the case in many non-OECD countries.

## **A.11 Comparison of the OECD classification of taxes with other international classifications**

93. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

- a) System of National Accounts (2008 SNA);
- b) European System of Accounts (2010 ESA);
- c) IMF Government Finance Statistics Manual (GFSM2014).

94. These comparisons represent those that would be expected to apply in the majority of cases. However in practice some flexibility should be used in their application. This is because in particular cases, countries can adopt varying approaches to the classification of revenues in National Accounts.

	OECD Classification	2008 SNA	2010 ESA	GFSM2014
1000	Taxes on income, profits and capital gains			
1100	Individuals			
1110	Income and profits	D51-8.61a	D51A	1111
1120	Capital gains	D51-8.61c, d	D51C, D	1111
1200	Corporations			
1210	Income and profits	D51-8.61b	D51B	1112
1220	Capital gains	D51-8.61c	D51C	1112
1300	Unallocable as between 1100 and 1200			1113
2000	Social security contributions			
2100	Employees	D613-8.85	D613	1211
2200	Employers	D611-8.83	D611	1212
2300	Self-employed, non-employed	D613-8.85	D613	1213
2400	Unallocable as between 2100, 2200 and 2300			1214
3000	Taxes on payroll and workforce	D29-7.97a	D29C	112
4000	Taxes on property			
4100	Recurrent taxes on immovable property			
4110	Households	D59-8.63a	D59A	1131
4120	Other	D29-7.97b	D29A	1131
4200	Recurrent net wealth taxes			
4210	Individual	D59-8.63b	D59A	1132
4220	Corporations	D59-8.63b	D59A	1132
4300	Estate, inheritance and gift taxes			
4310	Estate and inheritance taxes	D91-10.207b	D91A	1133
4320	Gift taxes	D91-10.207b	D91A	1133
4400	Taxes on financial and capital transactions	D59-7.96d; D29-7.97e	D214B, C	114114; 1161
4500	Other non-recurrent taxes on property	D91-10.207a	D91B	1135
4600	Other recurrent taxes on property	D59-8.63c	D59A	1136
5000	Taxes on goods and services			
5100	Taxes on production, sale and transfer of goods and services			
5110	General taxes on goods and services			
5111	Value-added taxes	D211-7.89	D211; D29G	11411
5112	Sales taxes	D2122-7.94a; D214-7.96a	D21224; D214I	11412
5113	Turnover and other general taxes on goods and services	D214-7.96a	D214I	11413
5120	Taxes on specific goods and services			
5121	Excises	D2122-7.94b; D214-7.96b	D21223; D214A, B, D	1142
5122	Profits of fiscal monopolies	D214-7.96e	D214J	1143
5123	Customs and other import duties	D2121-7.93	D2121; D21221, 2	1151
5124	On exports	D213-7.95a	D214K	1152-4
5125	On investment goods			
5126	On specific services	D2122-7.94c; D214-7.96c	D21225; D214E, F, G, H; D29F	1144; 1156
5127	Other taxes on international trade and transactions	D2122-7.94d D29-7.95b D29-7.97g D59-8.64d	D21226; D29D; D59E	1153; 1155-6
5128	Other taxes on specific goods and services			1146
5130	Unallocable between 5110 and 5120			
5200	Taxes on use of goods and on permission to use goods or perform activities			
5210	Recurrent taxes on use of goods and on permission to use goods or perform activities			
5211	Motor vehicle taxes households	D59-8.64c	D59D	11451



	5212	Motor vehicles taxes others	D29-7.97d	D214D; D29B	11451
	5213	Other recurrent taxes on use of goods and on permission to use goods or perform activities	D29-7.97c, d, f D59-8.64c	D29B, E, F; D59D	11452
	5220	Non-recurrent taxes on permission to use goods or perform activities			11452
6000	5300	Unallocable as between 5100 and 5200			
		Other taxes			
	6100	Payable solely by business			1161
	6200	Payable by other than business, or unidentifiable	D59-8.64a, b	D59B, C	1162

## A.12 Attribution of tax revenues by sub-sectors of general government

95. The OECD classification requires a breakdown of tax revenues by sub-sectors of government. The definition of each sub-sector and the criteria to be used to attribute tax revenues between these sub-sectors are set out below. They follow the guidance of the 2008 SNA and GFSM 2014.

### *Sub-sectors of general government to be identified*

#### *a) Central government*

96. The central government sub-sector includes all governmental departments, offices, establishments and other bodies which are agencies or instruments of the central authority whose competence extends over the whole territory, with the exception of the administration of social security funds. Central government therefore has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.

#### *b) State, provincial or regional government*

97. This sub-sector consists of intermediate units of government exercising a competence at a level below that of central government. It includes all such units operating independently of central government in a part of a country's territory encompassing a number of smaller localities, with the exception of the administration of social security funds. In unitary countries, regional governments may be considered to have a separate existence where they have substantial autonomy to raise a significant proportion of their revenues from sources within their control and their officers are independent of external administrative control in the actual operation of the unit's activities.

98. At present, federal countries comprise the majority of cases where revenues attributed to intermediate units of government are identified separately. Colombia and Spain are the only two unitary countries in this position. In the remaining unitary countries, regional revenues are included with those of local governments.

#### *c) Local government*

99. This sub-sector includes all other units of government exercising an independent competence in part of the territory of a country, with the exception of the administration of social security funds. It encompasses various urban and/or rural jurisdictions (e.g., local authorities, municipalities, cities, boroughs, districts).

#### *d) Social security funds*

100. Social security funds form a separate sub-sector of general government. The social security sub-sector is defined in the 2008 SNA by the following extracts from paragraphs 4.124 to 4.126 and 4.147:

"Social security schemes are social insurance schemes covering the community as a whole or large section of the community that are imposed and controlled by government units. The schemes cover a wide variety



of programmes, providing benefits in cash or in kind for old age, invalidity or death, survivors, sickness and maternity, work injury, unemployment, family allowance, health care, etc. There is not necessarily a direct link between the amount of the contribution paid by an individual and the benefits he or she may receive.” (Paragraph 4.124).

“When social security schemes are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter and engage in financial transactions on their own account they qualify as institutional units that are described as social security funds.” (Paragraph 4.125).

“The amounts raised, and paid out, in social security contributions and benefits may be deliberately varied in order to achieve objectives of government policy that have no direct connection with the concept of social security as a scheme to provide social benefits to members of the community. They may be raised or lowered in order to influence the level of aggregate demand in the economy, for example. Nevertheless, so long as they remain separately constituted funds, they must be treated as separate institutional units in the SNA. (Paragraph 4.126).

“The social security funds sub-sector (of general government) consists of the social security funds operating at all levels of government. Such funds are social insurance schemes covering the community as a whole or large section of the community that are imposed by government units.” (Paragraph 4.147).

101. This definition of social security funds is followed in the OECD classification with the two following exceptions which are excluded

- Schemes imposed by government and operated by bodies outside the general government sector, as defined in §3 of this manual; and
- Schemes to which all contributions are voluntary.

### ***Supranational Authorities***

102. This sub-sector covers the revenue-raising operations of supra-national authorities within a country. In practice, the only relevant supranational authority in the OECD area is that of the institutions of the European Union (EU). Tax revenues collected by member countries and paid to the EU are included in the *Revenue Statistics* at the supranational level of government. Income taxes and social security contributions collected by European Institutions and paid by European civil servants who are resident of EU member countries should not be included.

### ***Criteria to be used for the attribution of tax revenues***

103. When a government collects taxes and pays them over in whole or in part to other governments, it is necessary to determine whether the revenues should be considered to be those of the collecting government which it distributes to others as grants, or those of the beneficiary governments which the collecting government receives and passes on only as their agent. The criteria to be used in the attribution of revenues are set out in §104 to §107 which replicate paragraphs 3.70 to 3.73 from the 2008 SNA.

104. In general, a tax is attributed to the government unit that

- a) exercises the authority to impose the tax (either as a principal or through the delegated authority of the principal),
- b) has final discretion to set and vary the rate of the tax

105. Where an amount is collected by one government for and on behalf of another government, and the latter government has the authority to impose the tax, and set and vary its rate, then the former is acting as an agent for the latter and the tax is reassigned. Any amount retained by the collecting government as a collection charge should be treated as a payment for a service. Any other amount retained

by the collecting government, such as under a tax-sharing arrangement, should be treated as a current grant. If the collecting government was delegated the authority to set and vary the rate, then the amount collected should be treated as tax revenue of this government.

106. Where different governments jointly and equally set the rate of a tax and jointly and equally decide on the distribution of the proceeds, with no individual government having ultimate overriding authority, then the tax revenues are attributed to each government according to its respective share of the proceeds. If an arrangement allows one government unit to exercise ultimate overriding authority, then all of the tax revenue is attributed to that unit.

107. There may also be the circumstance where a tax is imposed under the constitutional or other authority of one government, but other governments individually set the tax rate in their jurisdictions. The proceeds of the tax generated in each respective government's jurisdiction are attributed as tax revenues of that government.

108. The levies paid by the member states of the EU take the form specific levies which include

- a) custom duties and levies on agricultural goods (5123),
- b) gross monetary compensation accounts (5123 if relating to imports and 5124 if relating to exports);
- c) contributions to the Single Resolution Fund (5126); and
- d) Steel, coal, sugar and milk levies (5128).

109. The custom duties collected by member states on behalf of the EU are recorded

- on a gross of collection fee basis;
- using figures adjusted so that duties are shown on a 'final destination' as opposed to a 'country of first entry' basis where such adjustments can be made. These adjustments concern in particular duties collected at important (sea) ports. Although the EU duties are collected by the authorities of the country of first entry, when possible these duties should be excluded from the revenue of the collecting country and be included in the revenue of the country of final destination

110. These are the specific EU levies that most clearly conform to the attribution criterion described in §102 above. Consequently, these amounts are footnoted as a memorandum item to the EU member state country tables (in Chapter 5) and are shown as supranational revenues against each of the tax headings identified in §108.

## Notes

<sup>1</sup> References in this OECD Interpretative Guide to Sections or Parts of “this Report” refer to *Revenue Statistics 2025*.

<sup>2</sup> All references to SNA are to the 2008 edition.

<sup>3</sup> See section A.12 of this guide for a discussion of the concept of agency capacity.

<sup>4</sup> It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.

<sup>5</sup> If, however, a levy which is considered as non-tax revenue by most countries is regarded as a tax — or raises substantial revenue — in one or more countries, the amounts collected are footnoted at the end of the relevant country tables, even though the amounts are not included in total tax revenues.

<sup>6</sup> Names, however, can frequently be misleading. For example, though a passport fee would normally be considered a non-tax revenue, if a supplementary levy on passports (as is the case in Portugal) were imposed in order to raise substantial amounts of revenue relative to the cost of providing the passport, the levy would be regarded as a tax under 5200.

<sup>7</sup> A more detailed explanation of this distinction can be found in the special feature, ‘Current issues in reporting tax revenues’, in the 2001 edition of *Revenue Statistics*.

<sup>8</sup> Sometimes the terms ‘non-refundable’ and ‘refundable’ are used, but it may be considered illogical to talk of ‘refundable’ when nothing has been paid.

<sup>9</sup> A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§37–39).

<sup>10</sup> This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country or, preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.

<sup>11</sup> Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.

<sup>12</sup> In some countries the same legislation applies to both individual and corporate enterprises for particular taxes on income. However, the receipts from such taxes are usually allocable between individuals and enterprises and can therefore be shown in the appropriate sub-heading.

<sup>13</sup> For example, “... sufficiently self-contained and independent that they behave in the same way as corporations... (including) keeping a complete set of accounts” (2008 SNA, section 4.44).

<sup>14</sup> In Canada — a country also referred to as having an imputation system — the (wastable) tax credit for the shareholder is in respect of domestic corporation tax deemed to have been paid whether or not a corporation tax liability has arisen. As there is no integral connection between the corporation tax liability

and the credit given against income tax under such systems, these credits for dividends are treated, along with other tax credits, on the lines described in §26.

<sup>15</sup>This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.

<sup>16</sup>In the 2008 SNA, these are regarded as capital transfers and not as taxes (see section A.8).

<sup>17</sup>This is the system by which the European Union adjusts for differences between the exchange rates used to determine prices under the Common Market Agricultural Policy and actual exchange rates. Payments under the system may relate to imports or exports and where these amounts are separately identifiable they are shown under the appropriate heading (5123 or 5124). In this Report, these amounts are shown gross (i.e. without deducting any subsidies paid out under the MCA system).

<sup>18</sup>Transfers of profits of State lotteries are regarded as non-tax revenues (see also §68).

## Annex B.

# Interpretative guide to non-tax revenue

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## 1. Coverage

The definition of non-tax revenues and the main subcategories identified in this publication generally correspond to the concepts laid out in the 2014 IMF Government Finance Statistics Manual (GFSM). Non-tax revenues refer to increases in government net worth resulting from transactions other than tax revenues. They exclude funds arising from the repayment of previous lending by governments or from borrowing, or proceeds derived from sales of fixed capital assets, stocks, land and intangible assets or private gifts.

Non-tax revenues are made up of the following elements.

## 2. Grants

The GFSM 2014 states “Grants are transfers receivable by government units from non-resident government units or international organisations without the receipt of any goods, services, or assets in return. Grants are normally receivable in cash, but may also take the form of the receipt of goods or services (in kind)”. These transfers are un-refundable and unrequited. Grants encompass reparations and gifts given for particular projects or programmes. The term “grants” is not used to refer to transfers to or from non-governmental units and excludes inter-governmental transfers. The remission of funds collected by one government for another in an agency capacity should not be shown as receipt of a grant by the beneficiary government but as its direct receipt of revenue.

## 3. Property income

This category includes income to government arising from their ownership of property, enterprises, financial assets, or intangible assets when government units place them at the disposal of other units. Sales of non-financial assets such as the sales of lands are not recorded as revenue because disposal of such an asset does not increase the net worth. Similarly, repayments on loans and loan disbursements are not revenue. Property income may take the form of dividends, interest, land rents, royalties, or withdrawals from entrepreneurial income. The main components are:

- **Interest and dividends:** Interest is the revenue earned by the government unit from a financial asset by putting it at the disposal of another institutional unit. Dividends are the revenue earned by placing equity funds at the disposal of a corporation (resident or non-resident corporation). This category also consists of profits of state-owned enterprises except those classified as fiscal monopolies (see §62-§64 of the OECD Interpretative Guide to tax revenue in Annex A), export and import monopoly profits (see §70-§71 of the same document) or those providing public utilities such as rail transport, electricity, post offices and other communications. In this category are included revenue from public financial institutions such as the central banks' profits, profits transferred or distributed from the operation of monetary authority functions outside the central bank and the profits of state lotteries transferred to the government. Transfers from public utilities enterprises are recorded as non-tax revenue under “sales of goods and services” whereas profits for fiscal, export or import monopolies are classified as tax revenue.
- **Rents or royalties:** Rent is the revenue generated from natural resources, such as land, mining, or oil resources, when a government unit places these at the disposal of private or foreign entities. The rents received relate to a resource lease-giving agreement for the exploitation and extraction of a natural resource by the lessee in return for a payment. Payments for exploration rights are also treated as rent. Rents should not be confused with other payments a government may receive related to the exploitation of subsoil and similar assets, such as severance taxes, business licenses, or other taxes (e.g. value added taxes, excises, taxes on exports, etc.). They should also

not be taken to mean incomes from the rental of buildings and equipment, which are treated as sales of goods and services. Revenues from rents and royalties are in some cases difficult to establish and depend on the agreement between the government unit and the lessee. For example rents, royalties and taxes such as corporate income taxes and VAT are sometimes encompassed in a single payment to the general government. In such cases the revenue should be classified under the category to which the majority of revenue belongs (see §71 of Annex A for further explanation.)

- Other property income: This includes revenue earned by a government unit placing funds at a disposal of quasi-corporations.<sup>1</sup> Conceptually this source of revenue is equivalent to that of dividends from a corporation but by definition, quasi-corporations cannot distribute income in the form of dividends. This category of “other property income” also includes retained or reinvested earnings, i.e. the percentage of distributable revenue not paid out as dividends, but retained by the corporation or quasi-corporation on foreign investment; property income from investment income disbursements and unidentified property income.

#### 4. Sales of goods and services

Revenue under the category “sales of goods and services” is generally reported on a gross basis, without deduction of costs. Since these costs can represent a significant proportion of revenues, they cannot be regarded in total as funds available for governments to finance their general activities. This contrasts with tax revenues, where the collection costs are usually a small proportion of revenue. This difference implies that it may not be meaningful to sum tax and non-tax revenues as part of a calculation of generally available funds.

The proceeds of sales of nonfinancial assets such as the sale of buildings or lands are not classified as revenues since their disposal does not increase the net worth.

Sales of goods and services consist of:

- Sales by market establishments.<sup>2</sup>
- Administrative fees for services (i.e. fees for drivers’ licences, passports, visas, court fees, harbour fees, fees for birth, marriage or death certificates, patent registrations, radio and television licenses when public authorities provide general broadcasting services).
- Administrative fees that are sales of services associated with a regulatory function of government (such as fees for the inspection of premises before delivering a business licence) and considered to be proportional to the cost of producing the service are included in this category. If the fee in return for the service provided by the government unit is disproportionate, then the fee will be classified as a tax. Specific examples of fees that are considered taxes include fees for permission to perform activities such as hunting, fishing and shooting; and fees for business registration where this is a legal requirement for the business to operate.
- Sales by nonmarket establishments such as fees at government hospitals, tuition fees at government schools and admission fees to museums and parks.
- Leasing of buildings and equipment.

#### 5. Fines, penalties and forfeits

The GFSM 2014 states “Fines and penalties are compulsory transfers imposed by courts of law or bodies for violations of laws or administrative rules. Out-of-court agreements are also included (...). Forfeits are amounts deposited with a general government unit pending a legal or administrative proceeding, and that will be transferred to the unit upon resolution”. For example, traffic fines are included here. Fines and

penalties charged on overdue taxes or penalties imposed for the evasion of taxes should be recorded in this category and not as taxes. However, if it is not possible to separate the amounts paid in taxes and fines, the whole amount should be classified under the tax to which the fine relates (see §14 of Annex A for further explanation).

## 6. Other social contributions

This category includes the actual and imputed contributions to social insurance schemes operated by governments as employers on behalf of their employees that do not create a future defined liability. This category also includes the sum of the total voluntary contributions.<sup>3</sup> Excluded from this category are any contributions to funds in which the contributions of each participant and of his employer on his behalf are kept in a separate account earning interest and withdrawable under specified circumstances or any contributions to a pension fund autonomous to the general government. This category is not included in this publication.

## 7. Miscellaneous and unidentified revenue

This category consists of unidentified non-tax revenues or those that do not fit into any of the other categories listed above. It includes revenue such as gifts and transfers from individuals, private non-profit institutions, nongovernmental foundations, corporations, or sources other than governments and international organisations. Major non-recurrent payments receivable in compensation for extensive damages or serious injuries not covered by insurance policies are also included, such as payments of compensation for damages caused by major explosions; oil spillages; or payments receivable for damage to property other than payments from an insurance settlement.

## Notes

<sup>1</sup> Quasi-corporations are unincorporated enterprises that exercise some functions of corporations, but have not been granted separate legal personality by statute.

<sup>2</sup> A market establishment is an establishment that charges economically significant prices.

<sup>3</sup> The IMF includes these contributions as part of their total of social security contributions.



# Revenue Statistics in Africa 2025

## Commonalities and Specificities across African Revenue Classifications

1990-2023

This annual publication compiles comparable tax revenue and non-tax revenue statistics between 1990 and 2023 for 38 countries in Africa: Botswana, Burkina Faso, Cabo Verde, Cameroon, Chad, Republic of the Congo, the Democratic Republic of the Congo, Côte d'Ivoire, Egypt, Equatorial Guinea, Eswatini, Gabon, The Gambia, Ghana, Guinea, Kenya, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, Togo, Tunisia, Uganda and Zambia. The report extends the well-established methodology on the classification of public revenues set out in the OECD Interpretative Guide to African countries, thereby enabling comparison of tax levels and tax structures not only across the continent but also with the OECD, Latin America and the Caribbean, and Asia and the Pacific. Data on African countries presented in this publication are also included in the OECD's *Global Revenue Statistics* database, which is a fundamental reference for analysis of domestic resource mobilisation. This edition includes a special feature on commonalities and specificities across revenue classifications in African countries. The publication is jointly undertaken by the OECD Centre for Tax Policy and Administration, the OECD Development Centre, the African Union Commission and the African Tax Administration Forum, with the financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom.



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