**Revenue Statistics in Africa 2020 — Egypt**

**Tax revenues: tax-to-GDP ratio**

**Tax-to-GDP ratio over time**

The tax-to-GDP ratio in Egypt decreased by 0.3 percentage points from 17.0% in 2017 to 16.7% in 2018. In comparison, the average* for the 30 African countries increased by just under 0.1 percentage points over the same period, and was 16.5% in 2018. Since 2010, the average for the 30 African countries has increased by 1.4 percentage points, from 15.1% in 2010 to 16.5% in 2018. Over the same period, the tax-to-GDP ratio in Egypt has increased by 0.5 percentage points, from 16.2% to 16.7%. The highest tax-to-GDP ratio in Egypt was 18.4% in 2006, with the lowest being 15.1% in 2012 and 2014.

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In the OECD classification the term “taxes” is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that are not classified as taxes. http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf

The LAC average refers to the Revenue Statistics in Latin America and the Caribbean 2020 publication. oe.cd/revenue-statistics-in-latin-america-and-the-caribbean
Tax revenues: structure

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Egypt in 2018 was contributed by corporate income tax (28%). The second-highest share of tax revenues in 2018 was derived from taxes on goods & services other than VAT (24%).

*The data for the OECD are for 2017 as the data for 2018 are not available.

Non-tax revenues

In 2018, Egypt’s non-tax revenues amounted to 5.1% of GDP. This was lower than the average non-tax revenues for the 30 African countries (6.5% of GDP). Miscellaneous and unidentified revenue represented the largest share of non-tax revenues in 2018, amounting to 1.7% of GDP and 32.6% of non-tax revenues.

Source: Revenue Statistics in Africa 2020