

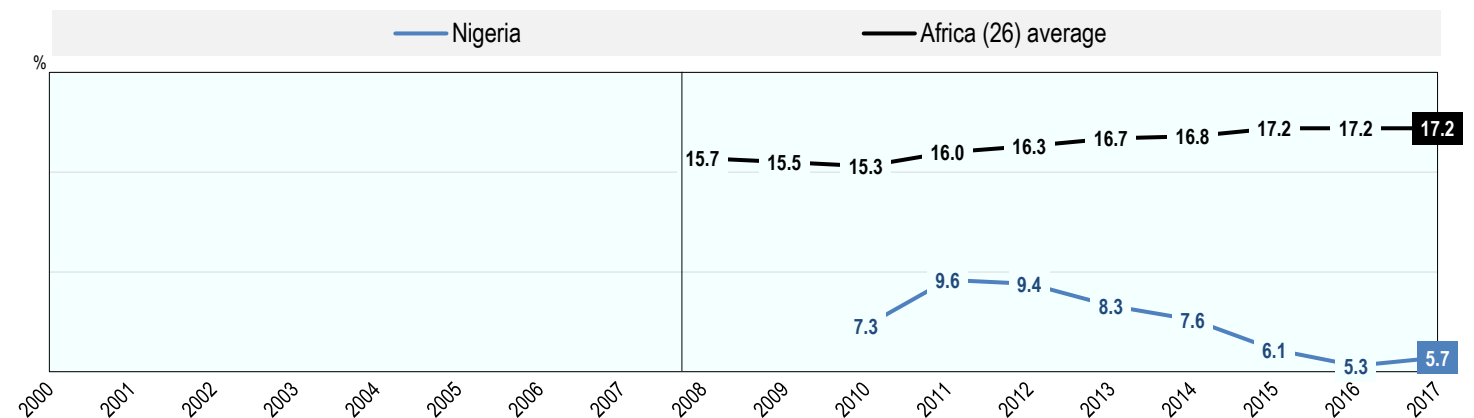


Revenue Statistics in Africa 2019 — Nigeria

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

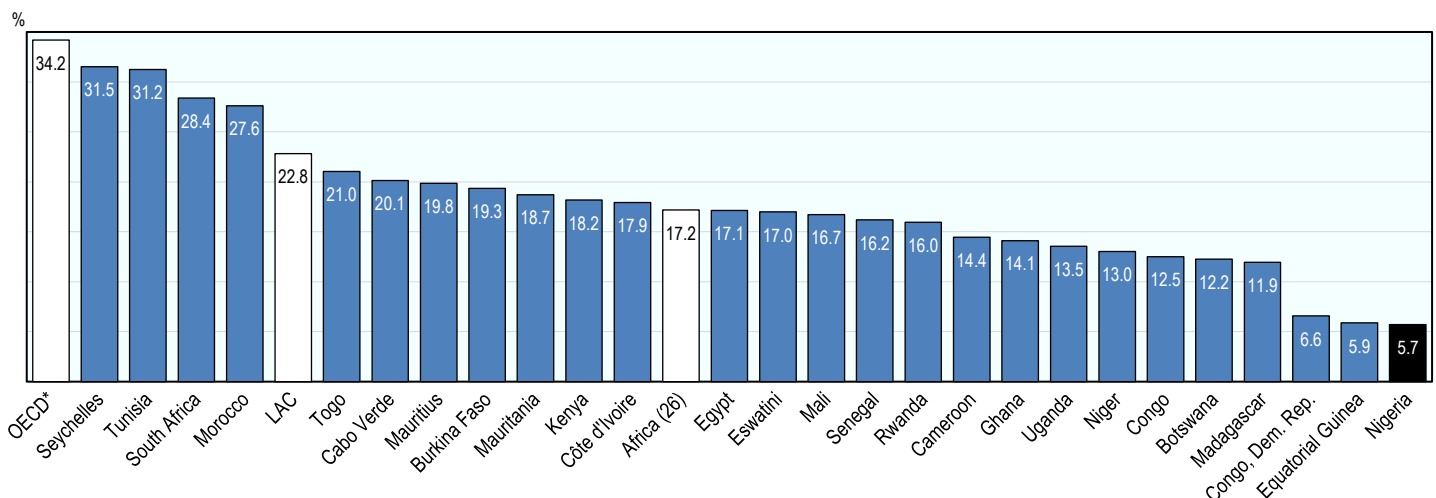
The tax-to-GDP ratio in Nigeria increased by 0.4 percentage points from 5.3% in 2016 to 5.7% in 2017. In comparison, the average for the 26 African countries in Revenue Statistics in Africa 2019 remained at 17.2% over the same period. Over a longer time period, the average for the 26 African countries has increased by 1.5 percentage points, from 15.7% in 2008 to 17.2% in 2017. Since 2010, the highest tax-to-GDP ratio in Nigeria was 9.6% in 2011, with the lowest being 5.3% in 2016.



The Africa (26) average is not available before 2008 due to missing data in some countries.

Tax-to-GDP ratio, 2017

Nigeria's tax-to-GDP ratio in 2017 (5.7%) was lower than the average of the 26 African countries in Revenue Statistics in Africa 2019 (17.2%) by 11.5 percentage points and also lower than the LAC average (22.8%).



*The data for the OECD are for 2016 as the data for 2017 are not available.

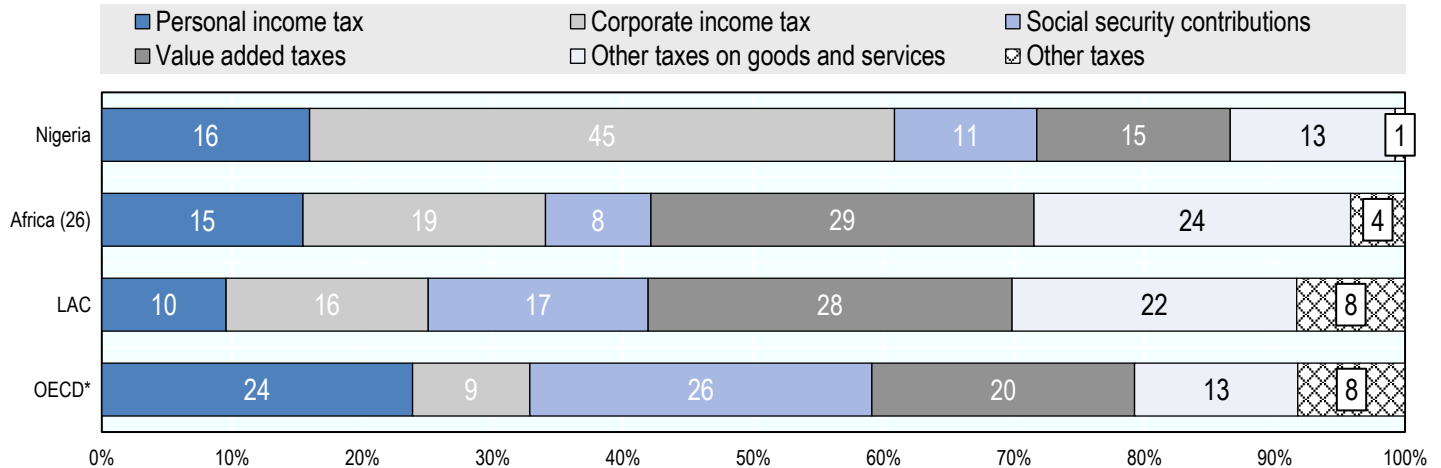
In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. Non-tax revenues are all other government revenues that 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 2019 publication. oe.cd/revenue-statistics-in-latin-america-and-the-caribbean



Tax revenues: structure

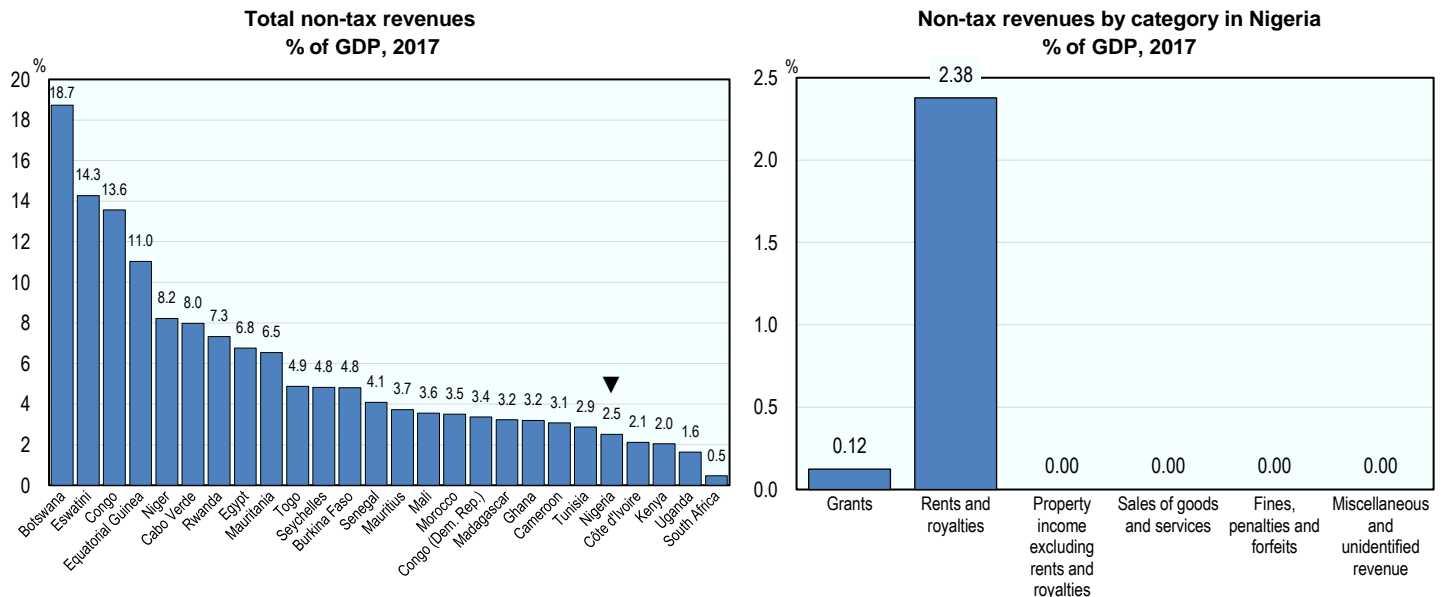
Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Nigeria in 2017 was contributed by corporate income tax (45%). The second-highest share of tax revenues in 2017 was derived from personal income tax (16%).



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Non-tax revenues

In 2017, Nigeria's non-tax revenues amounted to 2.5% of GDP. This was lower than tax revenues (5.7% of GDP). Rents and royalties represented the largest share of non-tax revenues in 2017, amounting to 2.4% of GDP and 95.1% of non-tax revenues.



Source: Revenue Statistics in Africa 2019 oe.cd/revenue-statistics-in-africa



For further information, please see: oe.cd/revenue-statistics-in-africa