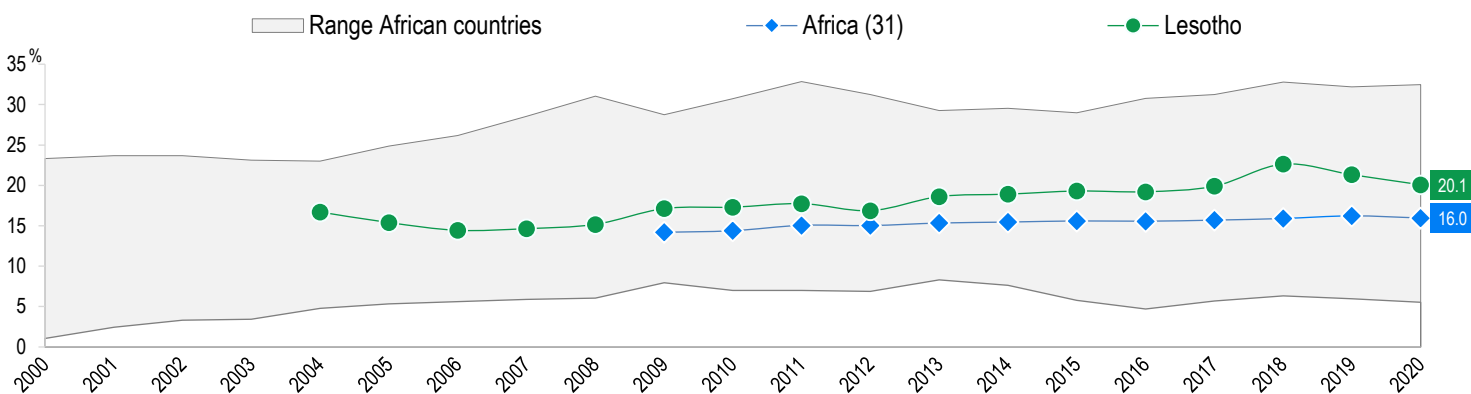


Revenue Statistics in Africa 2022 – Lesotho

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

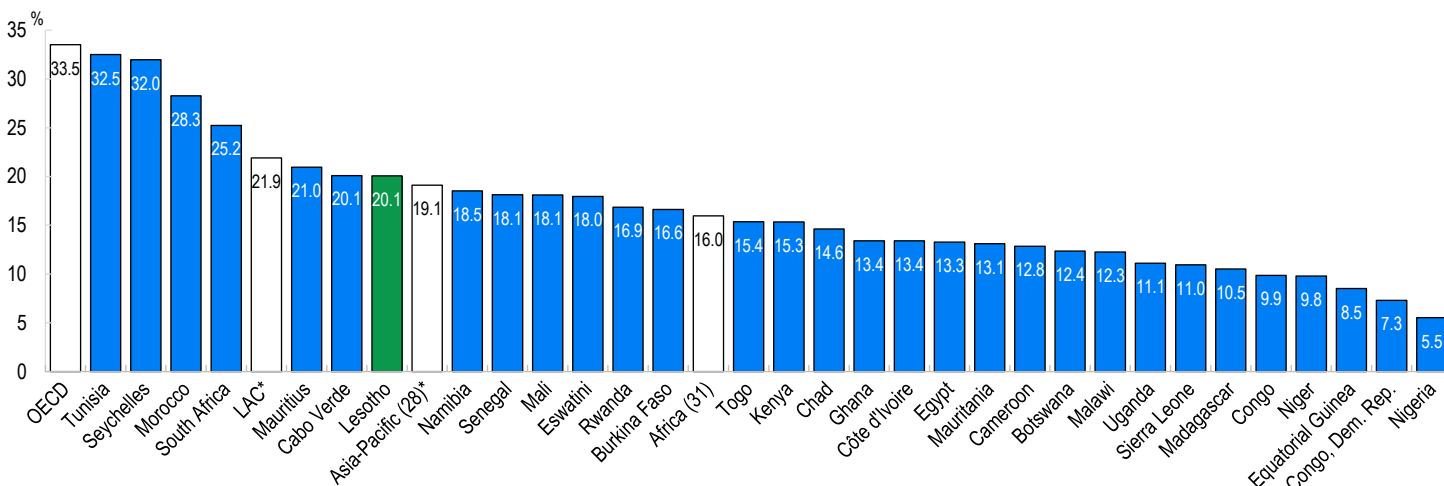
The tax-to-GDP ratio in Lesotho¹ decreased by 1.2 percentage points from 21.3% in 2019 to 20.1% in 2020. In comparison, the average* for the 31 African countries within the publication 2022 has decreased by 0.2 percentage points over the same period, and was 16.0% in 2020. Since 2010, the average for the 31 African countries has increased by 1.6 percentage points, from 14.4% in 2010 to 16.0% in 2020. Over the same period, the tax-to-GDP ratio in Lesotho has increased by 2.8 percentage points, from 17.3% to 20.1%. The highest tax-to-GDP ratio in Lesotho was 22.6% in 2018, with the lowest being 14.4% in 2006.



* The Africa (31) average is not available before 2009 due to missing data in some countries. In 2009, it is calculated based on estimated tax-to-GDP ratios for Chad and Nigeria in that year, as data were not available prior to 2010 in these countries.

Tax-to-GDP ratio, 2020

Lesotho's¹ tax-to-GDP ratio in 2020 (20.1%) was higher than the average of the 31 African countries in Revenue Statistics in Africa 2022 (16.0%) by 4.1 percentage points.



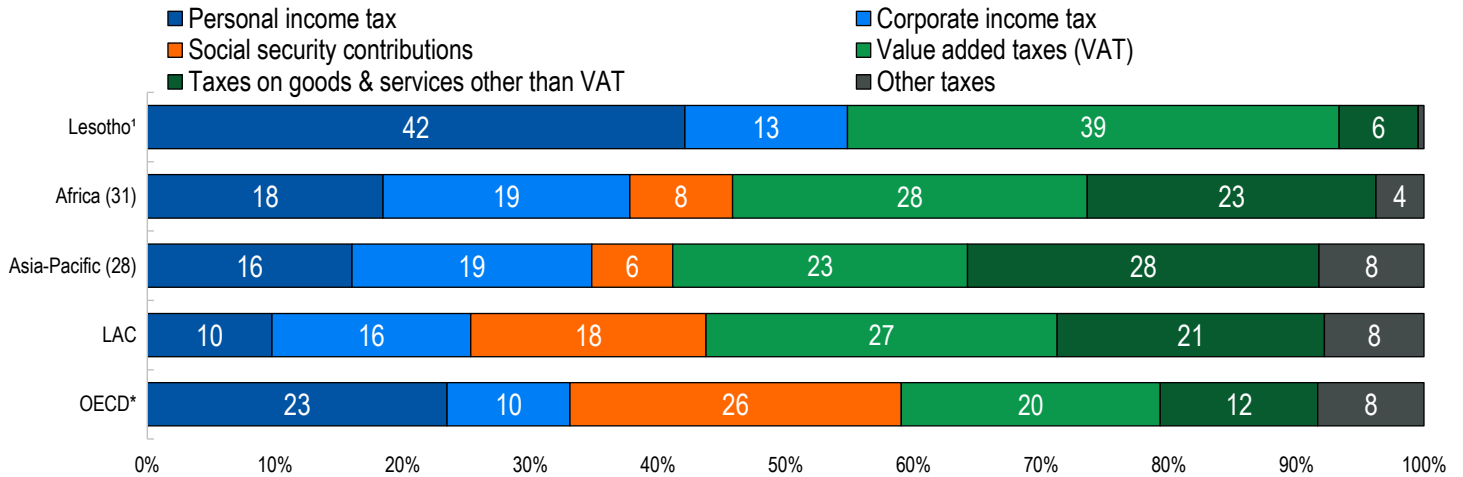
¹ Social security contributions for Lesotho are deemed to be null as they do not meet the criteria to be classified as social security contributions set out in OECD interpretative guide.

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

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

Tax revenues: structure

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Lesotho¹ in 2020 was contributed by personal income tax (42%). The second-highest share of tax revenues in 2020 was derived from value added taxes (VAT) (39%).

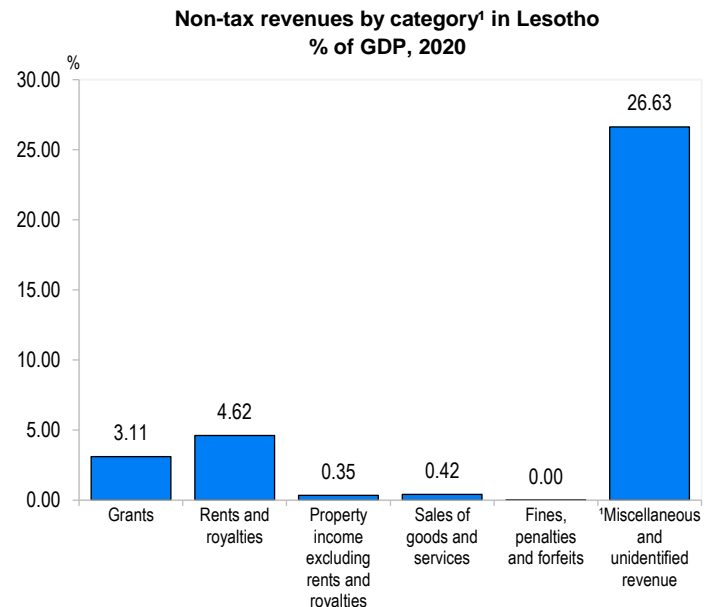
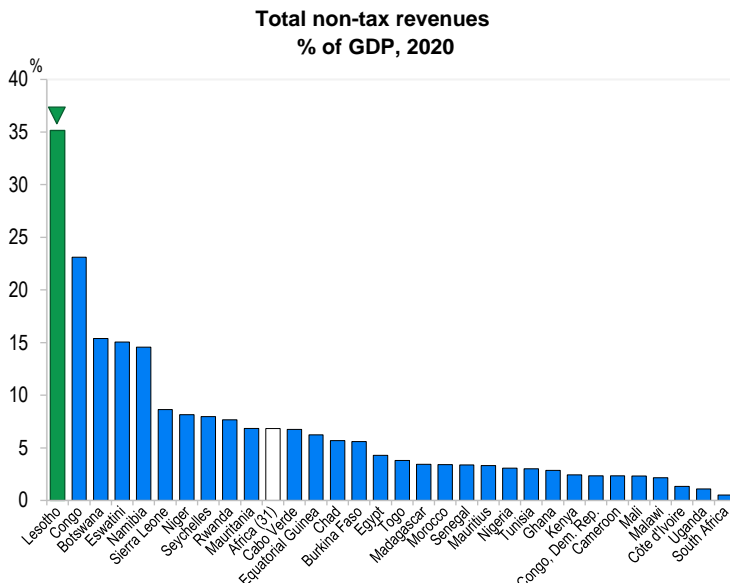


¹ Social security contributions for Lesotho are deemed to be null as they do not meet the criteria to be classified as social security contributions set out in OECD interpretative guide

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

Non-tax revenues

In 2020, Lesotho's non-tax revenues amounted to 35.1% of GDP. This was higher than the average non-tax revenues for the 31 African countries (6.8% of GDP). Miscellaneous and unidentified revenue¹ represented the largest share of non-tax revenues in Lesotho in 2020, amounting to 26.6% of GDP and 75.8% of non-tax revenues.



¹ The majority of the 'Miscellaneous and unidentified revenue' category comes from the Southern African Customs Union (SACU) revenue-sharing agreement.

Source: Revenue Statistics in Africa 2022



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