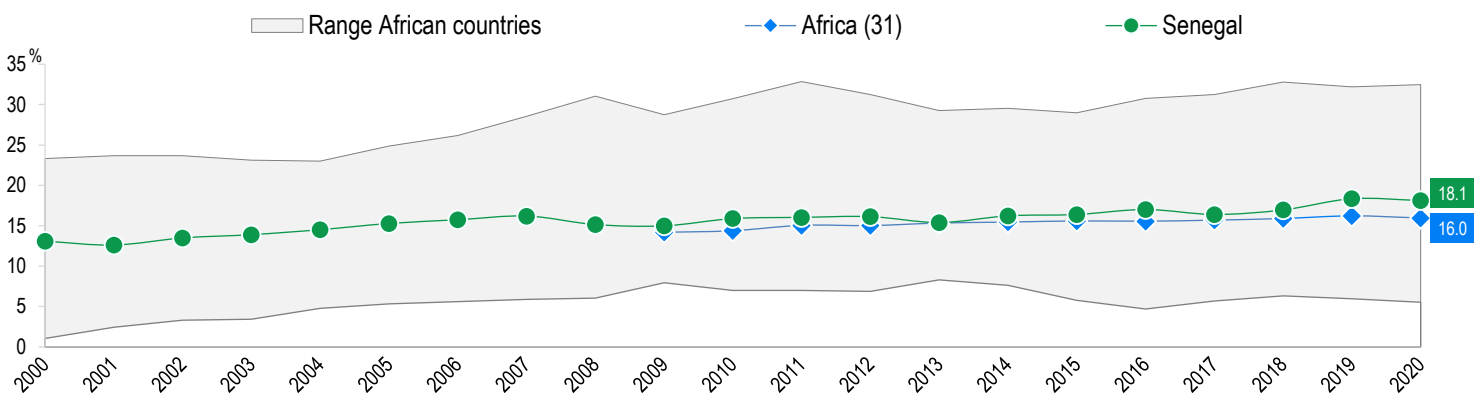


Revenue Statistics in Africa 2022 – Senegal

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

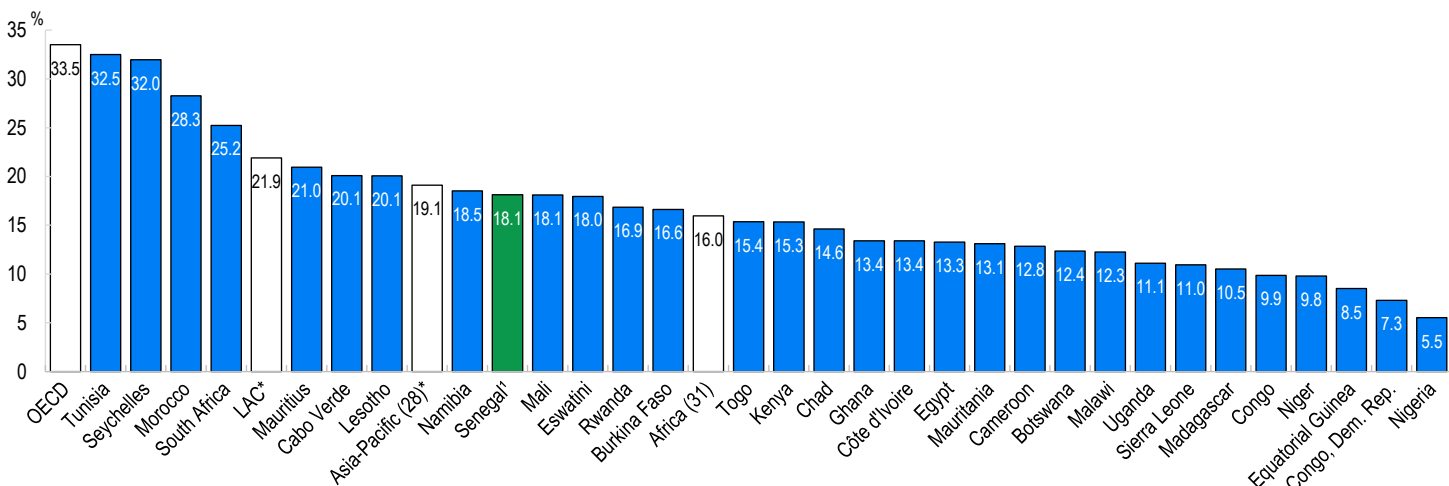
The tax-to-GDP ratio in Senegal¹ decreased by 0.2 percentage points from 18.4% in 2019 to 18.1% in 2020. In comparison, the average* for the 31 African countries within the publication 2022 has decreased by 0.2 percentage points over the same period, and was 16.0% in 2020. Since 2010, the average for 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 Senegal has increased by 2.2 percentage points, from 15.9% to 18.1%. The highest tax-to-GDP ratio in Senegal was 18.4% in 2019, with the lowest being 12.6% in 2001.



* 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. The differences between tax-to-GDP ratios shown may not sum correctly due to rounding.

Tax-to-GDP ratio, 2020

Senegal's¹ tax-to-GDP ratio in 2020 (18.1%) was higher than the average of the 31 African countries in Revenue Statistics in Africa 2022 (16.0%) by 2.2 percentage points.



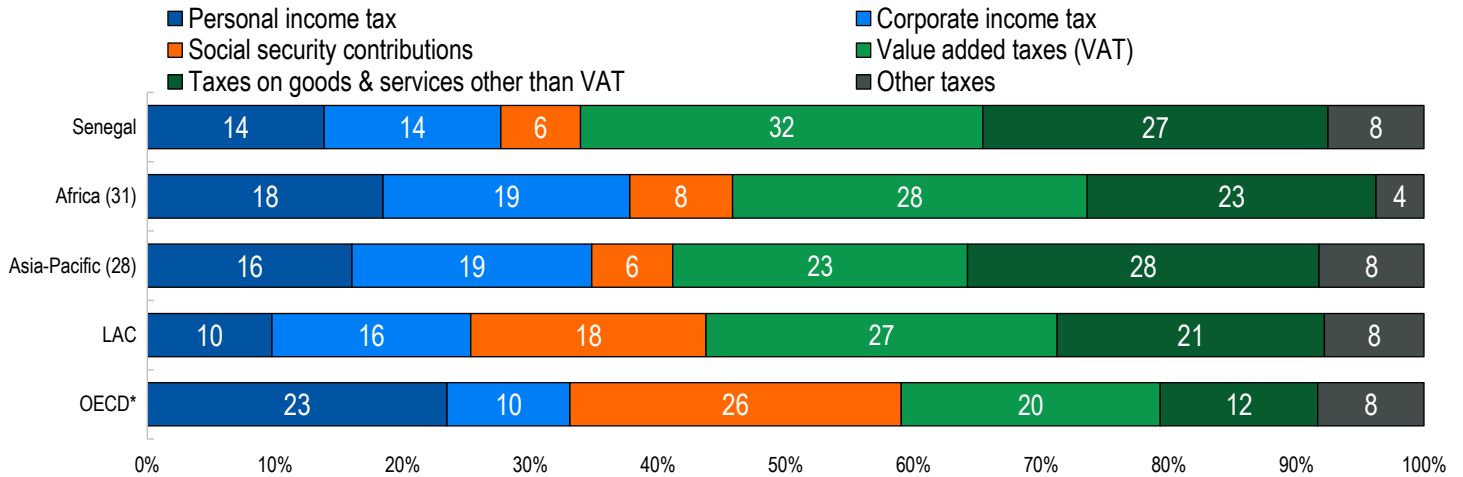
¹ The tax-to-GDP ratio of Senegal includes partial social security contributions due to data availability. Social security contributions are estimated since 2018.

* 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 Senegal in 2020 was contributed by value added taxes (VAT) (32%). The second-highest share of tax revenues in 2020 was derived from taxes on goods & services other than VAT (27%).

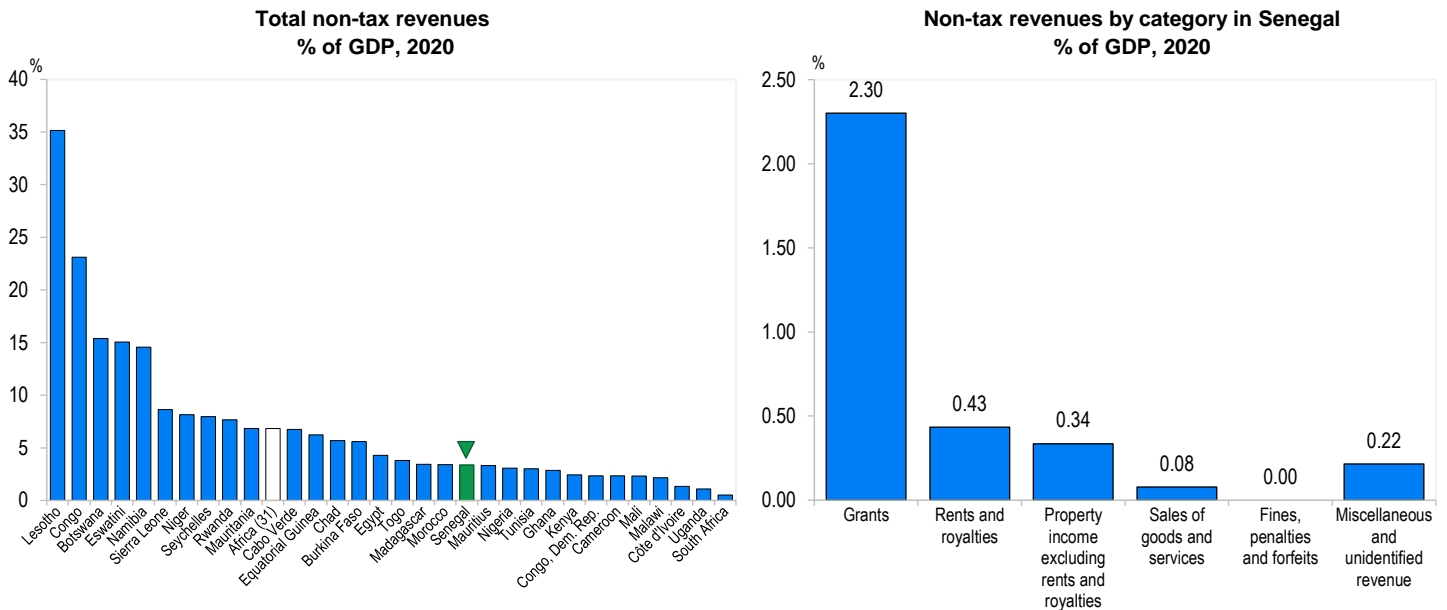


¹ The tax-to-GDP ratio of Senegal includes partial social security contributions due to data availability. Social security contributions are estimated since 2018.

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

Non-tax revenues

In 2020, Senegal's non-tax revenues amounted to 3.4% of GDP. This was lower than the average non-tax revenues for the 31 African countries (6.8% of GDP). Grants represented the largest share of non-tax revenues in Senegal in 2020, amounting to 2.3% of GDP and 68.4% of non-tax revenues.



Non-tax revenue data is partially available and only include revenues collected by the DGID.

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.