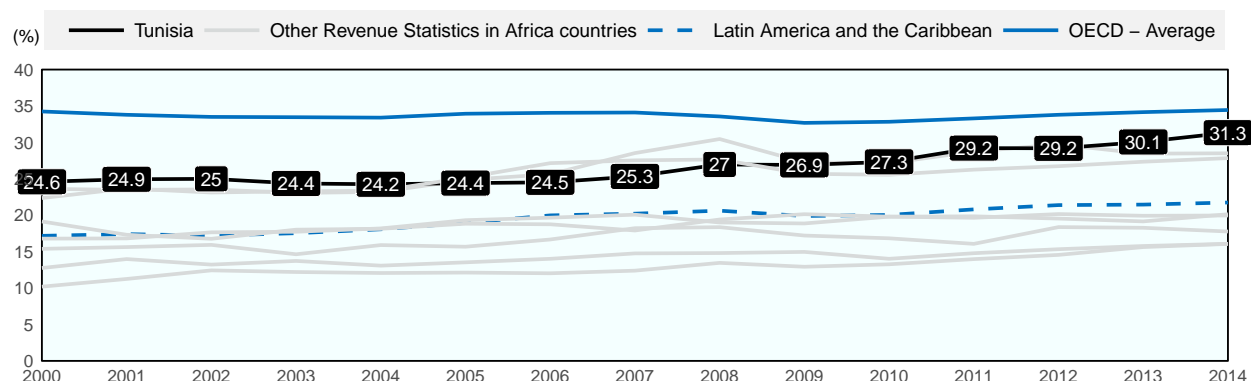


Revenue Statistics in Africa 2016 - Tunisia

Tax-to-GDP ratio over time

The tax-to-GDP ratio (total tax revenue as a % of GDP) in Tunisia increased by 6.7 percentage points between 2000 and 2014, from 24.6 % to 31.3 %.



Tax-to-GDP ratio by main types of tax revenues

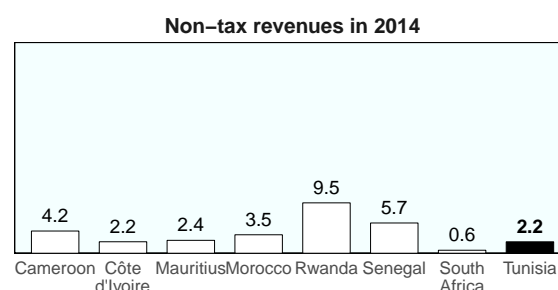
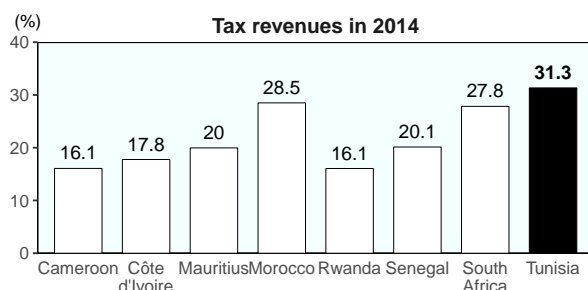
The total tax-to-GDP ratio for Tunisia increased by 6.7 percentage points between 2000 and 2014. Over this period, the tax revenue category with the highest growth was taxes on income, profits and capital gains that displayed an increase of 4.4 percentage points of GDP. On the other hand, the tax revenue category with the lowest growth was taxes on goods and services outside of VATs that decreased by -1.7 percentage points over the same period.

	Millions (TUN) 2014	Tunisia					OECD average	
		2014	% of GDP 2013	% of GDP 2009	% of GDP 2000	change in pp 2000-14	% of GDP 2013	
Total tax ratio	25227.76	31.34	30.06	26.90	24.59	6.75	34.16	
Taxes on income, profits and capital gains	7958.93	9.89	9.17	8.01	5.52	4.37	11.53	
...Of which Personal income tax	4095.70	5.09	4.95	4.15	3.56	1.52	8.77	
...Of which Corporate income tax	3858.89	4.79	4.22	3.86	1.95	2.84	2.88	
Social security contributions	6950.43	8.63	8.67	6.98	5.27	3.36	9.11	
Taxes on payroll	284.50	0.35	0.32	0.29	0.36	-0.01	0.42	
Taxes on property	277.80	0.34	0.33	0.29	0.28	0.07	1.85	
Taxes on goods and services	9083.53	11.28	10.82	10.68	12.67	-1.39	10.96	
...Taxes on goods and services (excl VAT)	3967.47	4.93	4.88	4.88	6.58	-1.65	4.34	
...Value added tax	5116.06	6.35	5.95	5.79	6.09	0.27	6.62	
Other	672.60	0.80	0.70	0.60	0.50	0.30	0.30	

Note : Tax revenue includes net receipts for all levels of government.

Ratios of tax and non-tax revenue to GDP, 2014

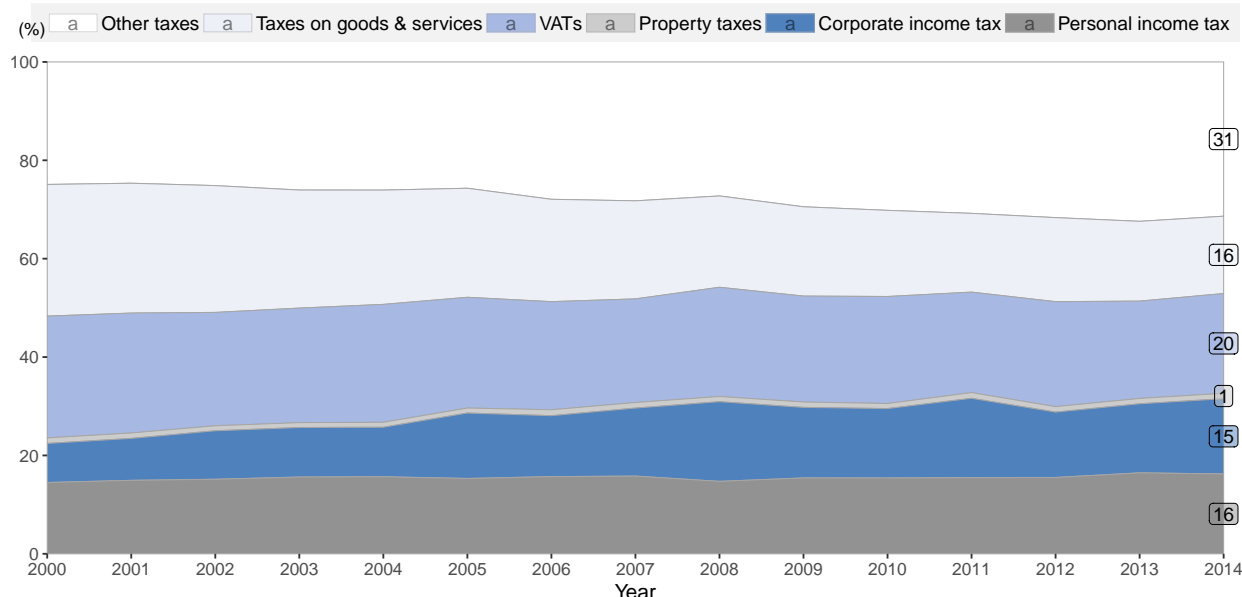
In 2014, the tax-to-GDP ratio for Tunisia was 31.3%, which is the highest among the eight African countries featured in Revenue Statistics in Africa. The ratio of non-tax revenue to GDP for South Africa was 2.2 %, which is the seventh highest.



Tax structure

Evolution of tax structure from 2000 to 2014

The tax structure, i.e. the tax as a proportion of total tax revenue, in Tunisia has evolved since 2000. The tax revenue category that changed the most was goods and services taxes outside of vat which has changed from 26.8% of total taxation in 2000 to 15.7% in 2014.



Tax structure compared with LAC and the OECD

Income taxes in Tunisia are higher than the LAC average, but lower than the OECD average as a percent of total taxation. Social security contributions (SSC) are a major component of OECD and LAC countries revenues but among the Revenue Statistics in Africa countries, this is only true for Morocco and Tunisia. The proportion of taxation devoted to goods and services taxes is lower than the LAC average, but higher than the OECD average. Property taxes are lower than both the LAC and OECD averages.

