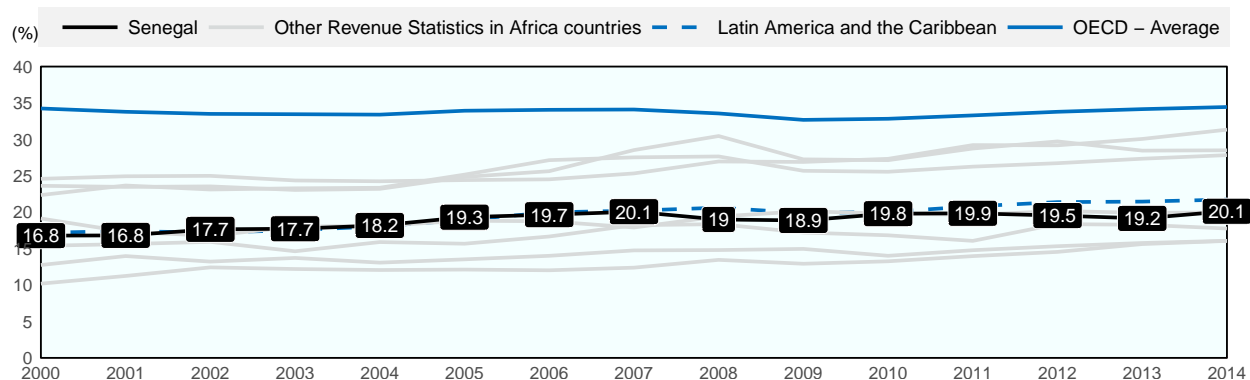


## Revenue Statistics in Africa 2016 - Senegal

### Tax-to-GDP ratio over time

The tax-to-GDP ratio (total tax revenue as a % of GDP) in Senegal increased by 3.3 percentage points between 2000 and 2014, from 16.8% to 20.1%.



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

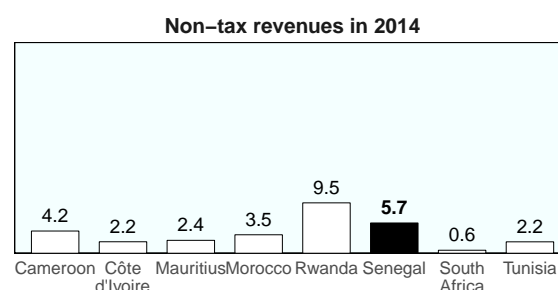
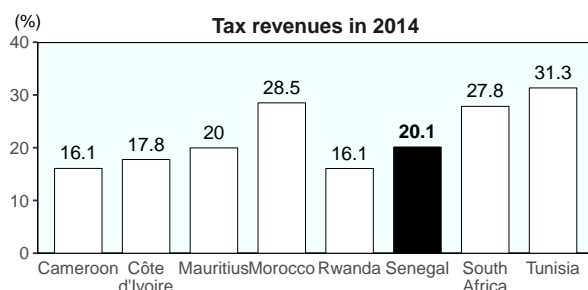
The total tax-to-GDP ratio for Senegal increased by 3.3 percentage points between 2000 and 2014. Over this period, the tax revenue category with the highest growth was taxes on goods and services that displayed an increase of 1.4 percentage points of GDP. On the other hand, the tax revenue category with the lowest growth was unclassified taxes that decreased by -0.1 percentage points over the same period.

	Millions (SEN) 2014	Senegal					OECD average % of GDP 2013
		2014	% of GDP 2013	% of GDP 2009	% of GDP 2000	change in pp 2000-14	
Total tax ratio	1558565	20	19	19	17	3.3	34
Taxes on income, profits and capital gains	398500	5.1	5.1	4.6	3.7	1.4	12
...Of which Personal income tax	238200	3.1	2.9	2.9	1.9	1.2	8.8
...Of which Corporate income tax	133800	1.7	1.8	1.3	1.5	0.25	2.9
Social security contributions	76065	0.98	0.97	0.89	0.67	0.32	9.1
Taxes on payroll	16900	0.22	0.22	0.17	0.2	0.018	0.42
Taxes on property	39600	0.51	0.5	0.55	0.34	0.18	1.9
Taxes on goods and services	1010700	13	12	13	12	1.4	11
...Taxes on goods and services (excl VAT)	449300	5.8	5.3	5.3	5	0.84	4.3
...Value added tax	561400	7.3	6.9	7.2	6.6	0.61	6.6
Other	16800	0.2	0.2	0.2	0.3	-0.1	0.3

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

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

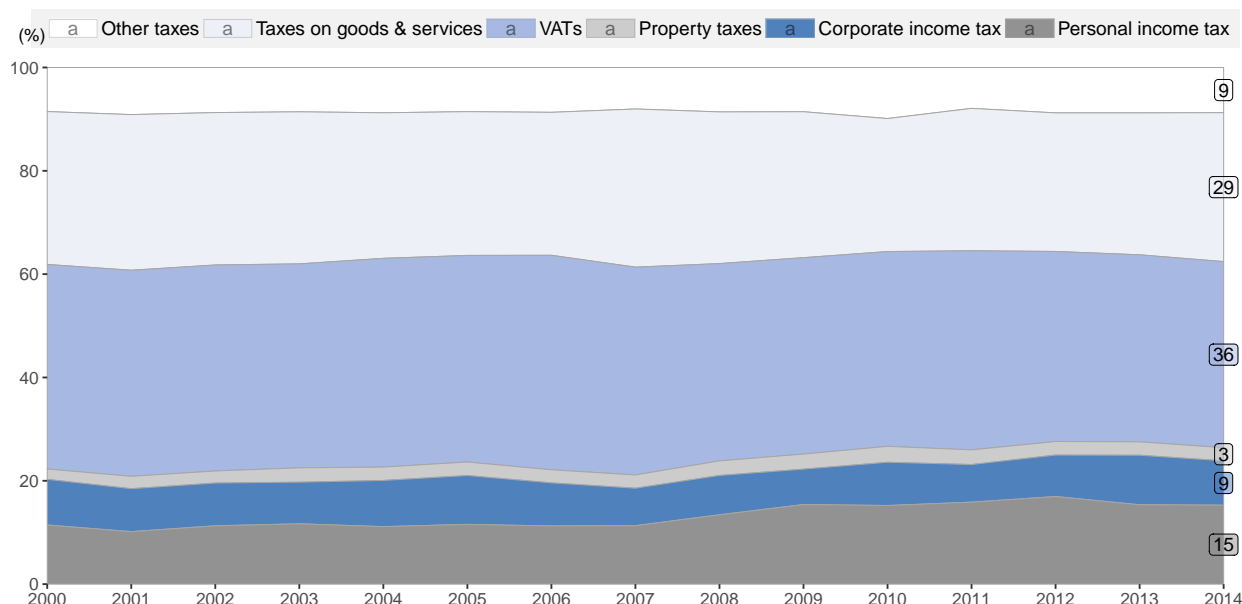
In 2014, the tax-to-GDP ratio for Senegal was 20.1%, which is the fourth highest among the eight African countries featured in Revenue Statistics in Africa. The ratio of non-tax revenue to GDP for South Africa was 5.7%, which is the second highest.



## 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 Senegal has evolved since 2000. The tax revenue category that changed the most was personal income taxes which has changed from 11.4% of total taxation in 2000 to 15.3% in 2014.



### Tax structure compared with LAC and the OECD

Income taxes in Senegal are lower than both the LAC and OECD averages 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 higher than both the LAC and OECD averages. Property taxes are lower than both the LAC and OECD averages.

