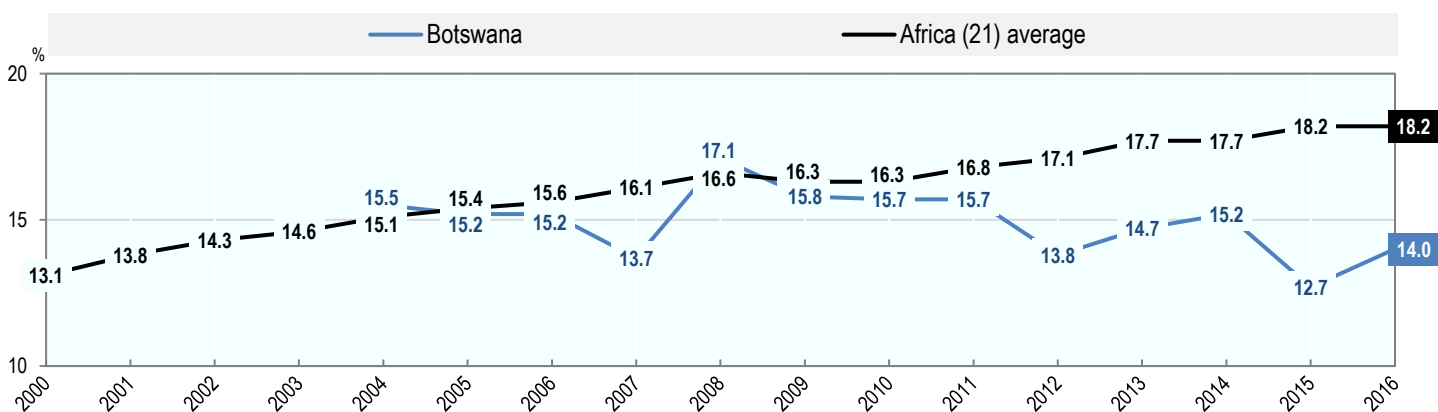


# Revenue Statistics in Africa 2018 – Botswana

## Tax revenues: tax-to-GDP ratio

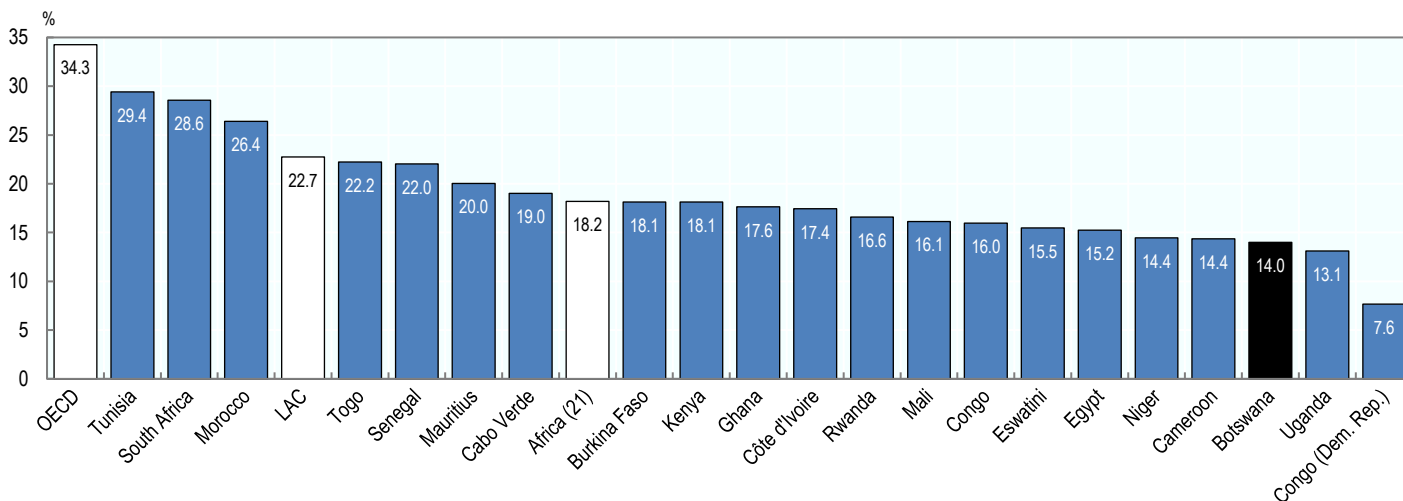
### Tax-to-GDP ratio over time

The tax-to-GDP ratio in Botswana increased by 1.3 percentage points, from 12.7% in 2015 to 14.0% in 2016. In comparison, the average for the 21 African countries in Revenue Statistics in Africa 2018 remained at 18.2% over the same period. The tax-to-GDP ratio in Botswana has decreased since 2004 (the earliest year for which data was available), when it was 15.5%. Over the same period, the average for the 21 African countries increased from 15.1% in 2004 to 18.2% in 2016. Across this period, the highest tax-to-GDP ratio in Botswana was 17.1% in 2008, with the lowest being 12.7% in 2015.



### Tax-to-GDP ratio, 2016

Botswana's<sup>1</sup> tax-to-GDP ratio in 2016 (14.0%) was lower than the average of the 21 African countries in Revenue Statistics in Africa (18.2%) by 4.2 percentage points and also lower than the LAC average (22.7%).



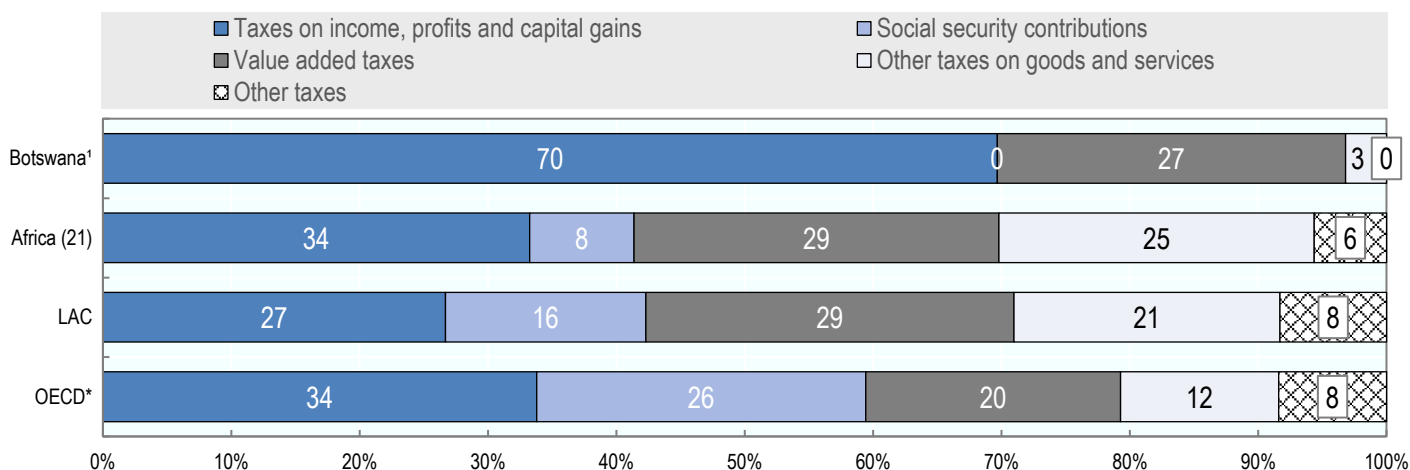
<sup>1</sup> For Botswana the tax-to-GDP ratio exclude social security contributions as the data are not available.

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 2018 publication. [oe.cd/revenue-statistics-in-latin-america-and-the-caribbean](http://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 Botswana in 2016 was contributed by taxes on income, profits and capital gains (70%). The second-highest share of tax revenues in 2016 was derived from value added taxes (27%).

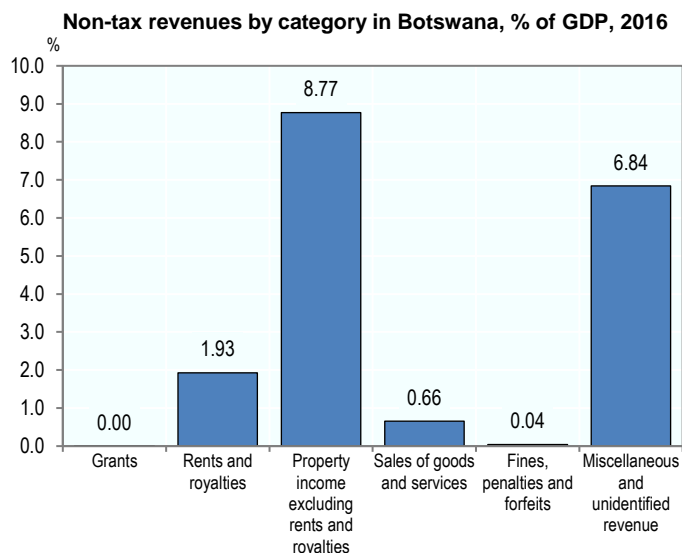
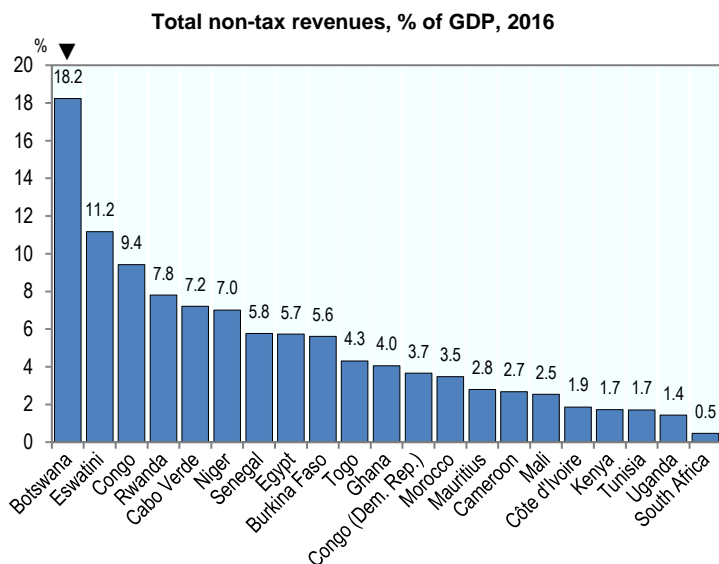


<sup>1</sup> The breakdown of revenue from income tax by 1100 personal income tax and 1200 corporate income tax is not available.

\* The data for the OECD are for 2015 as the data for 2016 are not available.

## Non-tax revenues

In 2016, Botswana's non-tax revenues amounted to 18.2% of GDP. This was higher than tax revenues (14.0% of GDP). Property income excluding rents and royalties represented the largest share of non-tax revenues in 2016, amounting to 8.8% of GDP and 48.1% of non-tax revenues.



<sup>1</sup> 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 2018 [oe.cd/revenue-statistics-in-africa](http://oe.cd/revenue-statistics-in-africa)



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