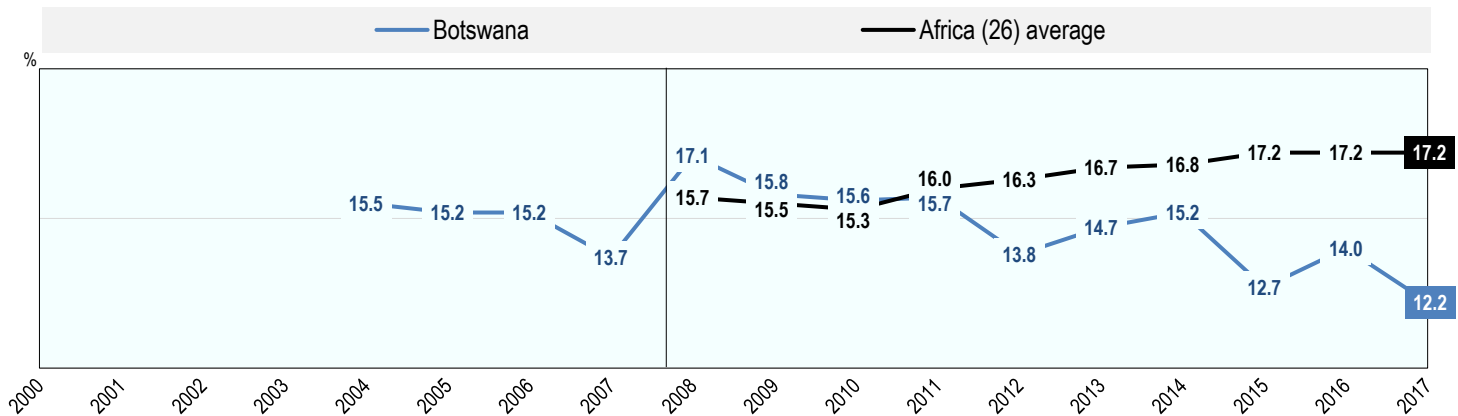


Revenue Statistics in Africa 2019 – Botswana

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

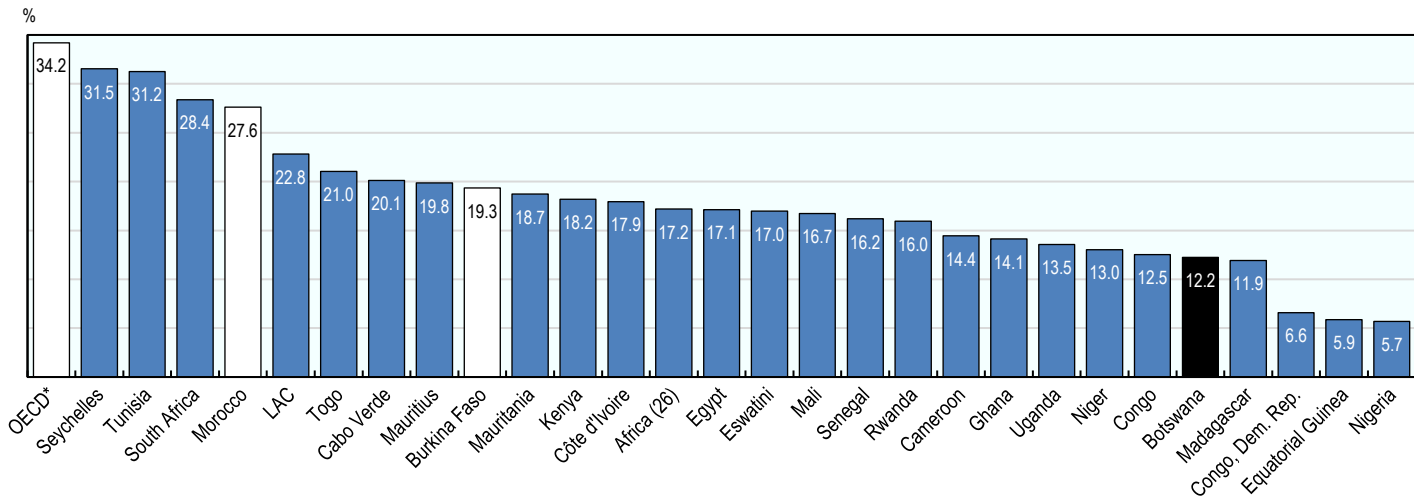
The tax-to-GDP ratio in Botswana decreased by 1.8 percentage points from 14.0% in 2016 to 12.2% in 2017. In comparison, the average for the 26 African countries in Revenue Statistics in Africa 2019 remained at 17.2% over the same period. Over a longer time period, the average for the 26 African countries has increased by 1.5 percentage points, from 15.7% in 2008 to 17.2% in 2017. Over the same period, the tax-to-GDP ratio in Botswana has decreased by 4.9 percentage points, from 17.1% to 12.2%. Since 2004, the highest tax-to-GDP ratio in Botswana was 17.1% in 2008, with the lowest being 12.2% in 2017.



The Africa (26) average is not available before 2008 due to missing data in some countries.

Tax-to-GDP ratio, 2017

Botswana's¹ tax-to-GDP ratio in 2017 (12.2%) was lower than the average of the 26 African countries in Revenue Statistics in Africa 2019 (17.2%) by 4.9 percentage points and also lower than the LAC average (22.8%).



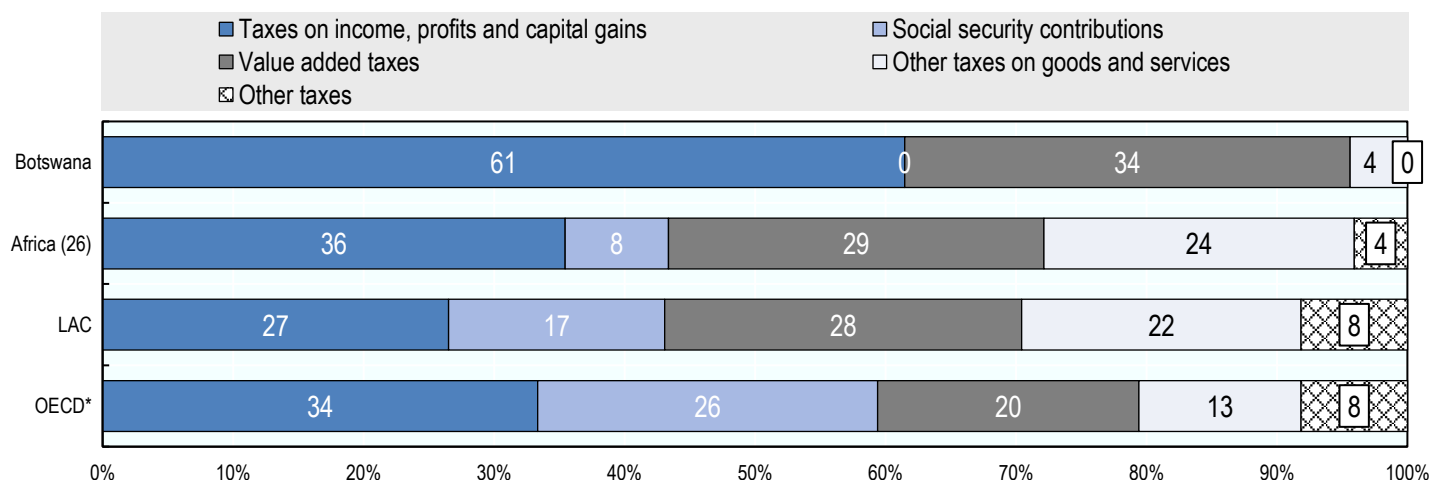
¹ For Botswana the tax-to-GDP ratio exclude social security contributions as the data are not available. *The data for the OECD are for 2016 as the data for 2017 are not available.

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 2019 publication. 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 2017 was contributed by taxes on income, profits and capital gains (61%). The second-highest share of tax revenues in 2017 was derived from value added taxes (34%).

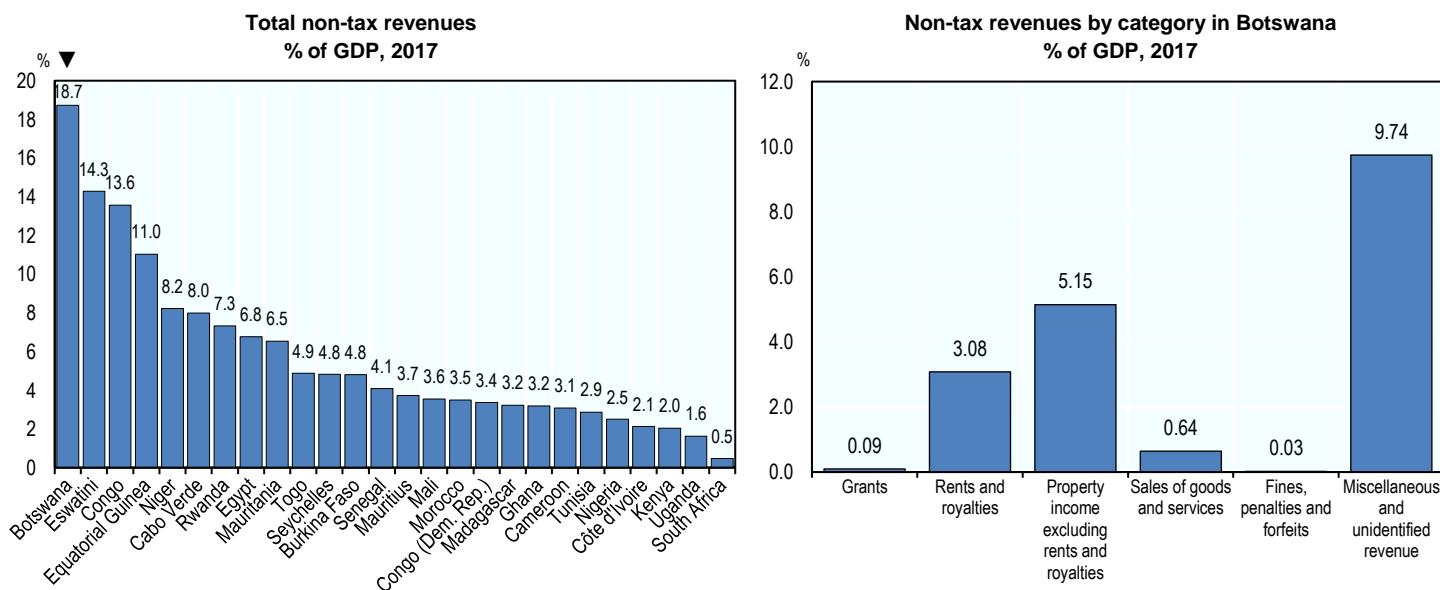


¹ The breakdown of revenue from income tax by 1100 personal income tax and 1200 corporate income tax is not available.

* The data for the OECD are for 2016 as the data for 2017 are not available.

Non-tax revenues

In 2017, Botswana's non-tax revenues amounted to 18.7% of GDP. This was higher than tax revenues (12.2% of GDP). Miscellaneous and unidentified revenue represented the largest share of non-tax revenues in 2017, amounting to 9.7% of GDP and 52.0% 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 2019 oe.cd/revenue-statistics-in-africa



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For further information, please see: oe.cd/revenue-statistics-in-africa