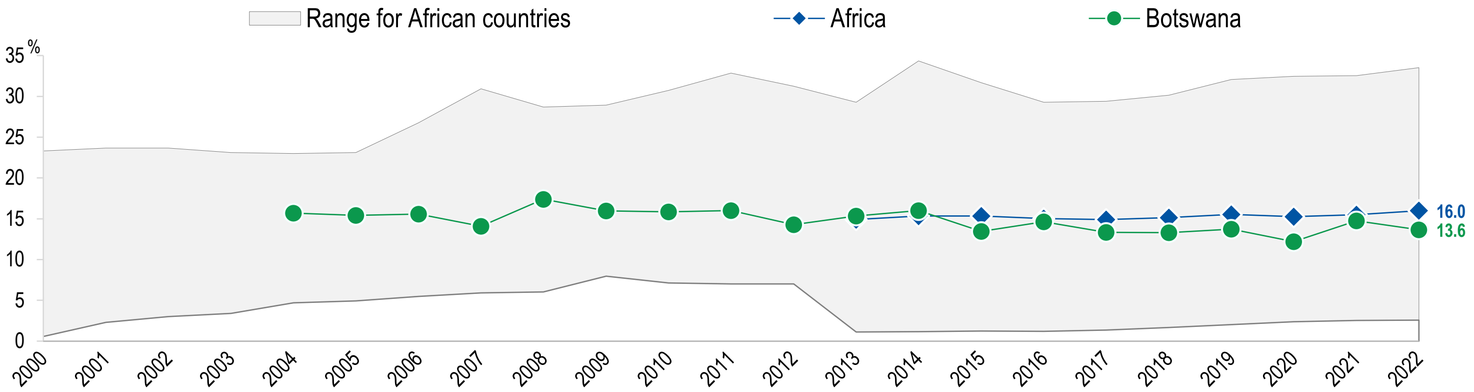
Revenue Statistics in Africa 2024 — Botswana

Tax revenues: tax-to-GDP ratio

Tax-to-GDP ratio over time

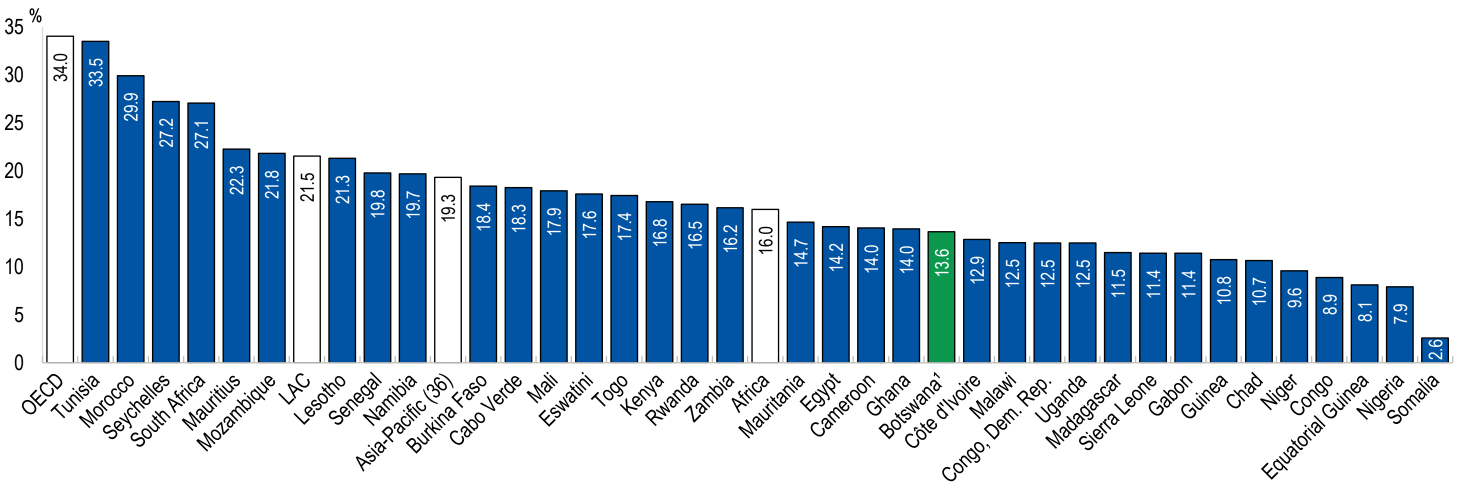
The tax-to-GDP ratio in Botswana decreased by 1.1 percentage points from 14.7% in 2021 to 13.6% in 2022. In comparison, the average* for the 36 African countries within the Revenue Statistics in Africa 2024 publication has increased by 0.5 percentage points over the same period, and was 16.0% in 2022. Since 2013, the average for the 36 African countries has increased by 1.1 percentage points, from 14.9% in 2013 to 16.0% in 2022. Over the same period, the tax-to-GDP ratio in Botswana decreased by 1.7 percentage points, from 15.3% to 13.6%. The highest tax-to-GDP ratio reported for Botswana since 2004 was 17.4% in 2008, with the lowest being 12.2% in 2020.



* The Africa average is not available before 2013 due to missing data in some countries. Range for African countries varies depending on the number of countries reporting that year. Annual changes are rounded to one decimal place. Due to rounding, sums and differences of reported figures might differ from the actual values.

Tax-to-GDP ratio, 2022

Botswana's[1] tax-to-GDP ratio in 2022 (13.6%) was lower than the average of the 36 African countries in 2024 (16.0%) by 2.3 percentage points.



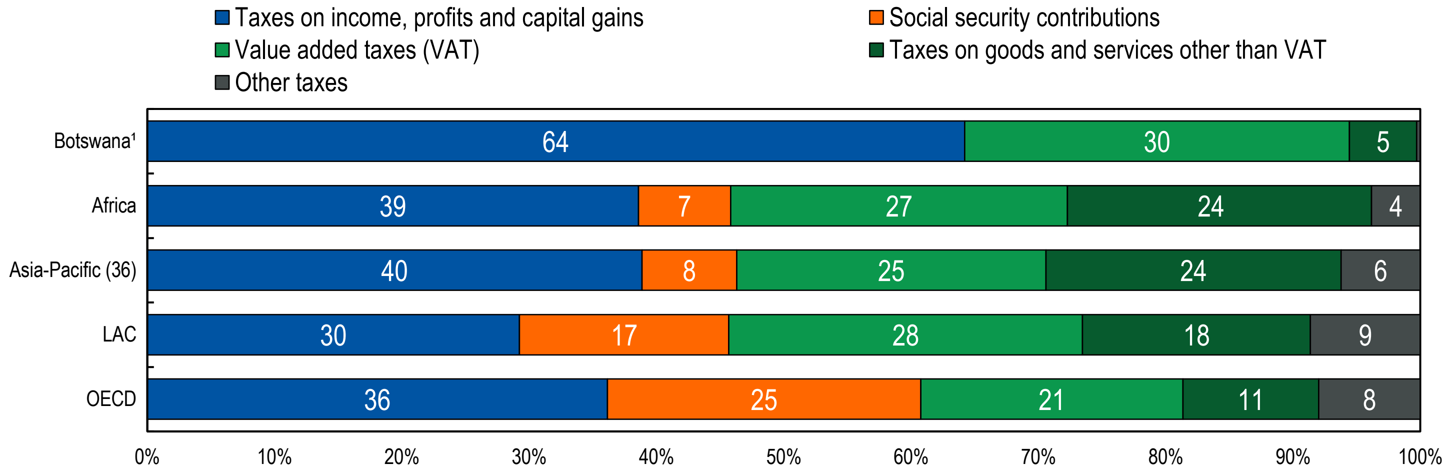
[1] Social security contributions for Botswana are deemed to be null as they do not meet the criteria to be classified as social security contributions set out in OECD interpretative guide.

* The Africa average and the averages for Asia-Pacific (36 economies), LAC (26 countries) and the OECD (38 countries) are unweighted. For more information see https://oe.cd/revenue-statistics-in-latin-america-caribbean-2024, https://oe.cd/revenue-statistics-in-asia-pacific-2024 and https://oe.cd/revenue-statistics-2024

In the OECD classification the term “taxes” is defined as 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. For more information, see https://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 Botswana[1] in 2022 was contributed by taxes on income, profits and capital gains (64%). The second-highest share of tax revenues in 2022 was derived from value added taxes (VAT) (30%).



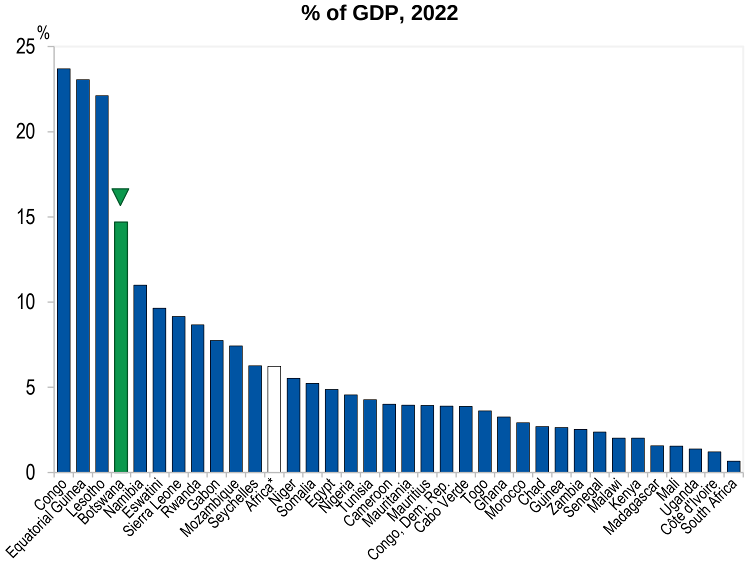
¹ The breakdown of revenue from income tax by 1100 personal income tax and 1200 corporate income tax is not available. Social security contributions for Botswana are deemed to be null as they do not meet the criteria to be classified as social security contributions set out in OECD interpretative guide.

Figures in the chart may not sum to 100 due to rounding.

Non-tax revenues

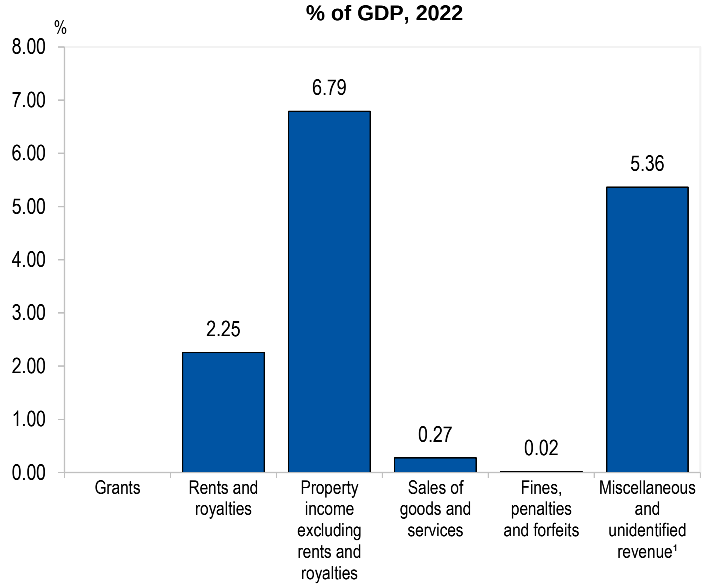
In 2022, Botswana's non-tax revenues amounted to 14.7% of GDP. This was higher than the average non-tax revenues for the 36 African countries (6.2% of GDP). Property income excluding rents and royalties represented the largest share of non-tax revenues in Botswana in 2022, amounting to 6.8% of GDP and 46.2% of non-tax revenues.

Total non-tax revenues
% of GDP, 2022



* The Africa average excludes Burkina Faso due to the unavailability of its non-tax revenue data for this edition.

Non-tax revenues by category in Botswana
% of GDP, 2022



1 The majority of the 'Miscellaneous and unidentified revenue' category comes from the Southern African Customs Union (SACU) revenue-sharing agreement.

Revenue Statistics in Africa is a collaboration between AUC, ATAF and the OECD, with financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland, the United Kingdom and from the European Union. For more information see:
OECD/ATAF/AUC (2024), Revenue Statistics in Africa 2024, OECD Publishing, Paris. https://oe.cd/revenue-statistics-in-africa-2024.