Revenue Statistics in Africa 2020 — Botswana

**Tax revenues: tax-to-GDP ratio**

**Tax-to-GDP ratio over time**

The tax-to-GDP ratio in Botswana\(^1\) decreased by 0.2 percentage points from 12.3% in 2017 to 12.1% in 2018. In comparison, the average* for the 30 African countries increased by just under 0.1 percentage points over the same period, and was 16.5% in 2018. Since 2010, the average for the 30 African countries has increased by 1.4 percentage points, from 15.1% in 2010 to 16.5% in 2018. Over the same period, the tax-to-GDP ratio in Botswana has decreased by 3.5 percentage points, from 15.6% to 12.1%. The highest tax-to-GDP ratio in Botswana was 17.1% in 2008, with the lowest being 12.1% in 2018.

**Tax-to-GDP ratio, 2018**

Botswana's\(^1\) tax-to-GDP ratio in 2018 (12.1%) was lower than the average of the 30 African countries in Revenue Statistics in Africa 2020 (16.5%) by 4.4 percentage points and also lower than the Latin America and the Caribbean (23.1%).

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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.


Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Botswana¹ in 2018 was contributed by taxes on income, profits and capital gains (65%). The second-highest share of tax revenues in 2018 was derived from value added taxes (VAT) (31%).

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

Non-tax revenues

In 2018, Botswana's non-tax revenues amounted to 15.6% of GDP. This was higher than the average non-tax revenues for the 30 African countries (6.5% of GDP). Miscellaneous and unidentified revenue² represented the largest share of non-tax revenues in 2018, amounting to 7.7% of GDP and 49.4% of non-tax revenues.

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 in OECD Interpretative Guide. *The data for the OECD are for 2017 as the data for 2018 are not available.

² The majority of the ‘Miscellaneous and unidentified revenue’ category comes from the Southern African Customs Union (SACU) revenue-sharing agreement.

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