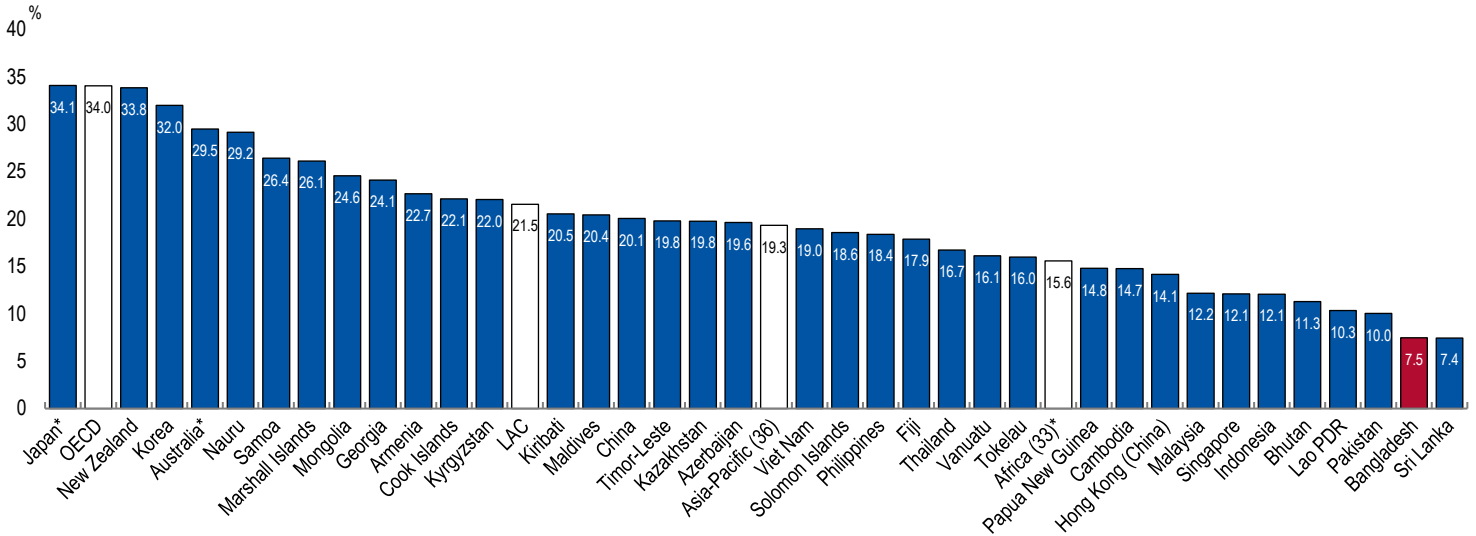


# Revenue Statistics in Asia and the Pacific 2024 — Bangladesh

## Tax-to-GDP ratio

### Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2022

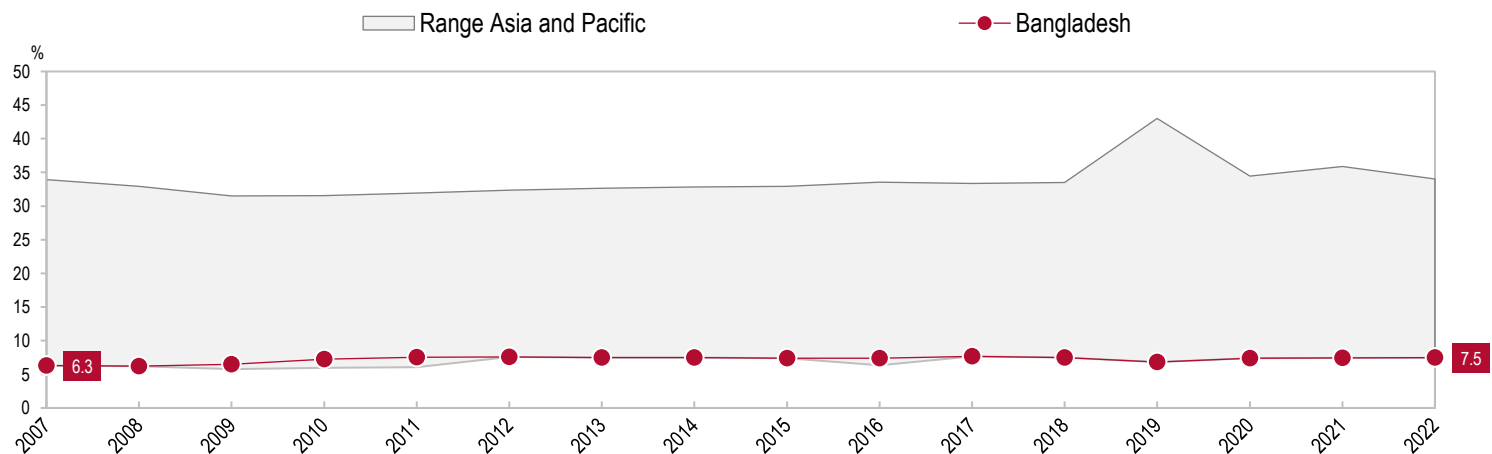
Bangladesh's tax-to-GDP ratio was 7.5% in 2022, below the Asia and Pacific (36) average of 19.3% by 11.9 percentage points. It was also below the OECD average (34.0%) by 26.6 percentage points.



\* Data for 2021 are shown for Australia, Japan and Africa (33) average as 2022 data are not available. Note by the ADB: The ADB recognises "Hong Kong (China)" as "Hong Kong, China" and "Kyrgyzstan" as "Kyrgyz Republic". LAC refers to the average for Latin America and the Caribbean.

### Tax-to-GDP ratio over time

The tax-to-GDP ratio in Bangladesh increased by 0.1 percentage points from 7.4% in 2021 to 7.5% in 2022. From 2007 to 2022, the tax-to-GDP ratio in Bangladesh increased by 1.2 percentage points from 6.3% to 7.5%. The highest tax-to-GDP ratio in this period was 7.7% in 2017, and the lowest 6.2% in 2008.



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. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

Regional averages (OECD, LAC, Africa (33)) refer to the 2024 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2023 editions of Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://oe.cd/global-rev-stats-database)

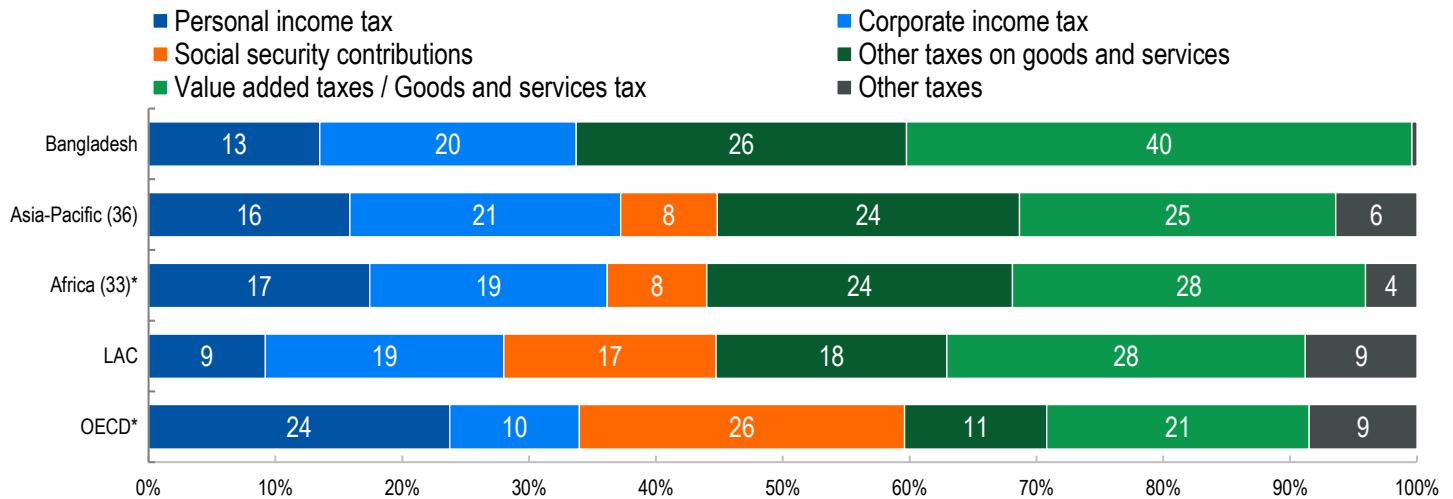


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## Tax structures

### Tax structure compared to the regional averages

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Bangladesh in 2022 was derived from value added taxes / goods and services tax (39.8%). The second-highest share of tax revenues in 2022 was derived from other taxes on goods and services (26.0%).



Other taxes may include income taxes unallocable to PIT or CIT.

\* Data for 2021 are used for the Africa (33) average and OECD average as 2022 data are not available.

### Summary of the tax structure in Bangladesh

	Tax revenues in local currency Bangladeshi taka, Millions			Tax structure in Bangladesh % of GDP		
	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains	960 880	1 117 920	+ 157 040	2.4	2.5	+ 0.1
<i>of which</i>						
Personal income, profits and gains	388 280	447 170	+ 58 891	1.0	1.0	0.0
Corporate income and gains	572 601	670 750	+ 98 149	1.4	1.5	+ 0.1
Social security contributions	0	0	0	0	0	0.0
Taxes on goods and services	1 960 072	2 183 869	+ 223 797	4.9	4.9	0.0
<i>of which</i>						
Value added taxes / Goods and services tax	1 156 799	1 320 501	+ 163 702	2.9	3.0	+ 0.1
Taxes on specific goods and services	803 273	863 368	+ 60 096	2.0	1.9	- 0.1
<i>of which</i>						
Excises	441 558	513 886	+ 72 328	1.1	1.2	+ 0.1
Customs and import duties	352 767	333 934	- 18 833	0.9	0.8	- 0.1
Other taxes	27 300	13 233	- 14 067	0.1	0.1	0.0
<b>TOTAL</b>	<b>2 948 252</b>	<b>3 315 022</b>	<b>+ 366 770</b>	<b>7.4</b>	<b>7.5</b>	<b>+ 0.1</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

In this country note, "other taxes" is calculated as total tax minus taxes on income, profits and capital gains, social security contributions and taxes on goods and services. It includes taxes on payroll and workforce, taxes on property and other taxes (as defined in the OECD Interpretative Guide).

For further information, please see: [oe.cd/revenue-statistics-in-asia-and-pacific](https://oe.cd/revenue-statistics-in-asia-and-pacific)



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