



Revenue Statistics in Asia and the Pacific

STRENGTHENING PROPERTY
TAXATION IN ASIA

1990-2021



2023

Revenue Statistics in Asia and the Pacific 2023

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1990-2021

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Foreword

Revenue Statistics in Asia and the Pacific is a joint publication by the OECD Centre for Tax Policy and Administration and the OECD Development Centre with the co-operation of the Asian Development Bank (ADB), the Pacific Island Tax Administrators Association (PITAA), and the Pacific Community (SPC), and with financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom. It presents detailed, internationally comparable data on tax revenues for 30 Asian and Pacific economies: Armenia, Australia, Bangladesh, Bhutan, Cambodia, People's Republic of China, the Cook Islands, Fiji, Georgia, Indonesia, Japan, Kazakhstan, Korea, Kyrgyzstan, Lao People's Democratic Republic (Lao PDR), Malaysia, the Maldives, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam. It also provides information on non-tax revenues for Bhutan, Cambodia, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan¹, Lao PDR, the Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Thailand, Tokelau, Vanuatu and Viet Nam. Four of these economies are OECD members (Australia, Japan, Korea and New Zealand). The approach used in *Revenue Statistics in Asia and the Pacific* is based on the well-established methodology of the OECD Interpretative Guide which has become an essential reference source for OECD member countries. Comparisons are also made with the averages for OECD economies, Latin American and Caribbean countries and 31 countries currently included in *Revenue Statistics in Africa 2023*.

In this publication, the term “taxes” is confined to compulsory, unrequited payments to general government. As outlined in the OECD Interpretative Guide, taxes are “unrequited” in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. The OECD methodology classifies a tax according to its base: income, profits and capital gains (classified under heading 1000), payroll (heading 3000), property (heading 4000), goods and services (heading 5000) and other taxes (heading 6000). Compulsory social security contributions paid to general government are treated as taxes and are classified under heading 2000. Greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in Annex A.

The publication also presents information on non-tax revenues in 19 economies. The term “non-tax revenue” includes all general government revenue that does not meet the OECD definition of tax revenues. Non-tax revenues include grants (e.g., foreign aid), returns on government market investments, rents on the extraction of resources from public lands, sales of government-produced goods and services, and the collection of fines and forfeits. More details on the definition of these revenues are available in Annex B.

Chapter 1 of this publication provides an overview of the main tax revenue trends across the region and non-tax revenue trends in the 19 economies from 2010 to 2021. A special feature on options for strengthening property taxation in developing countries in Asia is found in Chapter 2, while Chapter 3 contains comparative tables on the level and structure of taxation in the 30 economies since 1990. Chapter 4 provides detailed information on tax revenues on a country-by-country basis. Chapter 5 includes information on the level and structure of non-tax revenues in selected economies.

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Executive summary

Revenue Statistics in Asia and the Pacific presents key indicators to track progress on domestic resource mobilisation in the region and to inform tax policy reforms that could help close the financing gap to fund the Sustainable Development Goals. This tenth edition of the report provides comprehensive data on public revenues in the Asia-Pacific region up to 2021, the second year of the COVID-19 pandemic.

Revenue Statistics in Asia and the Pacific 2023 presents detailed, internationally comparable data on tax revenues for 30 economies: Armenia, Australia, Bangladesh, Bhutan, Cambodia, People's Republic of China, the Cook Islands, Fiji, Georgia, Indonesia, Japan, Kazakhstan, Korea, Kyrgyzstan*, Lao People's Democratic Republic (Lao PDR), Malaysia, the Maldives, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam.

Tax-to-GDP ratios in Asia and the Pacific

In 2021, the average tax-to-GDP ratio in the 29 Asian and Pacific economies covered in this report was 19.8%, below the averages for the OECD and Latin America and the Caribbean (LAC), of 34.1% and 21.7%, respectively. Tax-to-GDP ratios in the region ranged from 9.7% in Lao PDR to 36.6% in Nauru.

The average tax-to-GDP ratio for the Asia-Pacific region increased by 0.2 percentage points (p.p.) between 2020 and 2021, having declined by 0.9 p.p. between 2019 and 2020. The LAC average tax-to-GDP ratio increased by 0.8 p.p. in 2021 while the OECD average increased by 0.6 p.p. Of the three regional averages, only that of the Asia-Pacific region remained below its pre-pandemic level in 2021.

More than two-thirds (19) of the 27 economies in the Asia-Pacific region for which data are available experienced increases in their tax-to-GDP ratio between 2020 and 2021; in 11 economies, the tax-to-GDP ratio recovered to its pre-COVID-19 level. The tax-to-GDP ratio increased by 2.0 p.p. or more in four economies in 2021: Bhutan (2.0 p.p.), Korea (2.1 p.p.), Kyrgyzstan (2.6 p.p.) and Mongolia (3.0 p.p.). Increases were driven by a range of factors, including a rebound in international trade, higher commodity prices (notably in Central Asia) and an end to pandemic-related border restrictions in certain economies.

Eight economies reported decreases in their tax-to-GDP ratio in 2021, with five economies reporting a fall larger than 1 p.p.: Maldives (1.3 p.p.), Fiji (1.4 p.p.), Cambodia (1.7 p.p.), Vanuatu (3.2 p.p.) and Nauru (4.9 p.p.). The continued impact of the COVID-19 pandemic, in particular on tourism, was the most common driver of these declines.

Over a longer timeframe, tax-to-GDP ratios increased in 15 Asian and Pacific economies between 2010 and 2021, declined in 13, and remained unchanged in the Cook Islands. The largest increases were observed in Samoa (6.0 p.p.), Japan (6.9 p.p., 2010-20), Korea (7.5 p.p.), Maldives (8.8 p.p.), Cambodia (10.7 p.p.) and Nauru (27.2 p.p., since 2014). The largest decreases over this period were in Malaysia (2.1 p.p.), China (2.7 p.p., excluding social security contributions), Bhutan (3.3 p.p.), Papua New Guinea (4.8 p.p.), Vanuatu (6.2 p.p.), Fiji (6.5 p.p.) and Kazakhstan (8.2 p.p.). Decreases in Fiji and Vanuatu over this period were attributable to the COVID-19 pandemic: Fiji's tax-to-GDP ratio increased

by 0.6 p.p. between 2010 and 2019 while Vanuatu's tax-to-GDP ratio remained at a similar level, at 17.1% in 2010 and 17.0% in 2019, before both economies recorded sharp falls in 2020.

Tax structures in Asia and the Pacific

Taxes on goods and services remained the principal source of tax revenues in the Asia-Pacific region in 2021, accounting for 51.6% of total tax revenues, similar to the Africa (31) and LAC averages (50.4%, 2020 figure, and 50.0%, respectively) and higher than the average in the OECD (32.1%, 2020 figure). Taxes from other goods and services generated the largest share of total tax revenues (26.0%) in the Asia-Pacific region in 2021, which was significantly higher than the share in Africa (22.6%, 2020 figure) and the LAC average (20.1%), and more than twice the OECD average (11.9%, 2020 figure).

Revenues from personal income taxes (PIT) accounted for 16.5% of total tax revenues on average in Asia-Pacific in 2021, similar to the Africa (31) average of 18.5% (2020 figure), above the LAC average (9.4%) and below the OECD average (24.1%, 2020 figure). Corporate income taxes accounted for a larger share of tax revenues than PIT in the Asia-Pacific region, on average, at 18.2%, similar to the Africa (31) average (19.3%, 2020 figure) and above the share in the LAC region (15.4%) and the OECD (9.0%, 2020 figure). Social security contributions (SSCs) accounted for a small proportion of tax revenues on average in Asia and the Pacific, at 6.9% of the total. None of the Pacific economies covered by the report levy SSCs.

Non-tax revenues in selected economies

This publication includes data on non-tax revenues for nineteen economies: Bhutan, Cambodia, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Thailand, Tokelau, Vanuatu and Viet Nam. Between 2020 and 2021, non-tax revenues declined in eleven economies as a percentage of GDP while they increased in eight economies.

In 2021, non-tax revenues exceeded 10% of GDP in Samoa (10.8%), Vanuatu (16.0%), Bhutan (19.3%), the Cook Islands (20.8%), Nauru (89.0%) and Tokelau (201.3%). Grants exceeded 30% of total non-tax revenues in ten economies in 2021: Bhutan, Cambodia, the Cook Islands, Fiji, Lao PDR, Nauru, Papua New Guinea, Samoa, Tokelau and Vanuatu. Property-related income accounted for the largest share of non-tax revenues in Mongolia (37.7%), the Philippines (45.0%), Thailand (50.7%), Tokelau (55.9%), Singapore (72.5%), Pakistan (72.6%) and Kazakhstan (81.7%), and also contributed more than 30% of non-tax revenues in Bhutan, Kyrgyzstan, Lao PDR and Nauru.

Special feature: Strengthening property taxation in Asia

The report includes a special feature analysing recurrent taxes on property in Asia. This chapter shows the level of revenues these taxes generate across Asia and it describes the base of these taxes and how they are administered. It also identifies constraints on recurrent property taxation in Asia and options for how these limitations might be overcome.

*Note by the ADB: The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic".

1 Tax revenue trends in Asia and the Pacific

Chapter 1 provides information on tax and non-tax revenues in 30 Asian and Pacific economies, including tax-to-GDP ratios for the region as a whole, sub-regions and for individual economies. It also contains information on tax structures, tax revenues by level of government and environmentally related tax revenues, as well as on the level and structure of non-tax revenues for selected economies in the region. The chapter includes data up to 2021, the second year of the COVID-19 pandemic, and tracks trends in tax and non-tax revenues across the region since 2010.

This edition of *Revenue Statistics in Asia and the Pacific* provides comprehensive data on public revenues from 2010 until 2021, the second year of the COVID-19 pandemic. Like other regions of the world, the pandemic has had far-reaching social and economic consequences for Asia and the Pacific, although not all economies were affected in the same way. While tax revenues in the majority of economies in the region recovered to some extent in 2021 from sharp declines experienced in 2020, the pandemic continued to weigh heavily on revenues in a few economies, notably among the Pacific Islands.

This report presents detailed and internationally comparable data on tax revenues in 30 Asian and Pacific economies: Armenia, Australia, Bangladesh, Bhutan, Cambodia, People's Republic of China (hereafter "China"), the Cook Islands, Fiji, Georgia, Indonesia, Japan, Kazakhstan, Korea, Kyrgyzstan¹, Lao People's Democratic Republic (hereafter Lao PDR), Malaysia, the Maldives, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam. It also provides information on non-tax revenues for Bhutan, Cambodia, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Thailand, Tokelau, Vanuatu and Viet Nam.

Chapter 1 discusses key tax indicators: the tax-to-GDP ratio, the tax structure and the share of tax revenues by level of government. It also analyses non-tax revenues for selected economies. This discussion is supplemented by the comparative tables in Chapter 3 and detailed information for each economy is found in Chapters 4 and 5. A Special Feature in Chapter 2 takes an in-depth look at recurrent property taxation in Asian economies.

Tax-to-GDP ratios in 2021

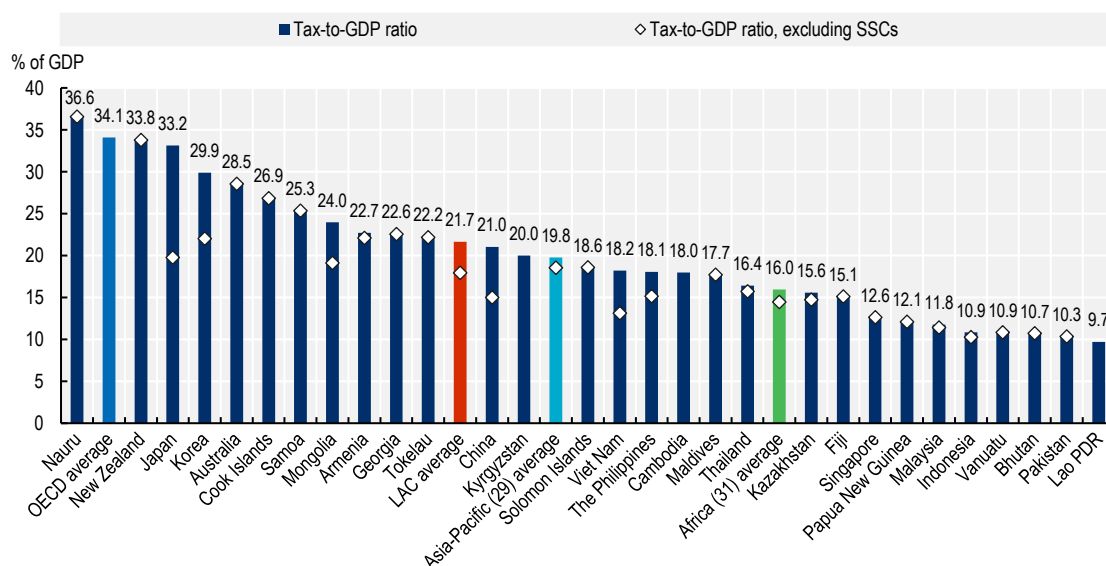
The tax-to-GDP ratio measures tax revenues (including social security contributions [SSCs] paid to the general government) as a proportion of gross domestic product (GDP). The Asia-Pacific (29) average represents the unweighted average of 29 of the 30 economies included in this publication; it excludes Bangladesh due to the unavailability of data for 2021.

In 2021, tax-to-GDP ratios in Asia and the Pacific ranged from 9.7% in Lao PDR to 36.6% in Nauru (Figure 1.1). Thirteen of the 29 economies had tax-to-GDP ratios above the Asia-Pacific (29) average of 19.8% in 2021, and all economies in the publication had lower ratios than the OECD average of 34.1% with the exception of Nauru (36.6%). Seven of the 19 Asian countries covered in this report (and for which data are available) had a tax-to-GDP ratio above the regional average: Japan (33.2%, 2020 figure), Korea (29.9%), Mongolia (24.0%), Armenia (22.7%), Georgia (22.6%), China (21.0%) and Kyrgyzstan (20.0%). Meanwhile, four of the eight economies among the Pacific Islands included in this report (the Cook Islands, Tokelau, Samoa and Nauru) recorded tax-to-GDP ratios above the regional average and four were below (Papua New Guinea, Vanuatu, Fiji and the Solomon Islands).

Figure 1.1 distinguishes between tax-to-GDP ratios inclusive and exclusive of social security contributions because none of the Pacific Islands covered in this report levy SSCs. Among Asian countries, tax-to-GDP ratios exclusive of SSCs ranged from 10.3% of GDP in Indonesia to 22.1% of GDP in Armenia and Korea in 2021 (Cambodia, Lao PDR and Kyrgyzstan are not included as SSC data are not available). Exclusive of SSCs, seven countries in Asia had tax-to-GDP ratios between 15% and 25% of GDP: China (15.0%), the Philippines (15.2%), Thailand (15.7%), Mongolia (19.1%), Japan (19.8%, 2020 figure) and Armenia and Korea (both at 22.1%). Four countries observed tax-to-GDP ratios exclusive of SSCs below 15%: Indonesia (10.3%), Malaysia (11.4%), Viet Nam (13.1%) and Kazakhstan (14.7%).

Figure 1.1. Tax-to-GDP ratios in Asian and Pacific economies and regional averages, including and excluding social security contributions, 2021

Percentage of GDP



Note: The figures do not include sub-national tax revenue for the Cook Islands, Fiji, Lao PDR, Malaysia, the Maldives, Papua New Guinea, Samoa, the Solomon Islands and Viet Nam as this data are not available.

SSC data for Cambodia, Kyrgyzstan and Lao PDR were not available.

The averages for Africa (31 countries), Asia-Pacific (29 economies), LAC (25 Latin American and Caribbean countries) and the OECD (38 countries) are unweighted.

Australia, Japan, Korea and New Zealand are also part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from Revenue Statistics 2022 (OECD, 2022^[1]).

Data for 2020 is used for the Africa (31) average, Australia and Japan, as data for 2021 is not available.

Source: Authors' calculations based on Table 3.1 in Chapter 3.

StatLink  <https://stat.link/3e67no>

Changes in tax revenues in 2021 and over time

This section analyses the impact of the continuing COVID-19 pandemic on nominal tax revenues and nominal GDP in the Asia-Pacific region between 2020 and 2021 as well as changes in the tax-to-GDP ratio over this period. The value of the tax-to-GDP ratio depends on two components: the numerator (tax revenues) and the denominator (GDP) (Box 1.1). Changes in tax-to-GDP ratios between 2020 and 2021 reflect changes in both components over this period.

In 2021, most economies in the Asia-Pacific region rebounded from economic contractions caused by the COVID-19 pandemic the previous year (Table 1.1). This recovery was supported by higher commodity prices, a rebound in consumption and investment, and stronger external demand. Global merchandise exports and imports surpassed pre-pandemic levels in value terms, with nominal growth of 24.6% and 23.8% respectively in 2021 (UN.ESCAP, 2021^[2]).

However, the recovery was uneven across Asia and the Pacific. Between 2019 and 2021, GDP in Central Asia, East Asia, South Asia and Southeast Asia, grew by 3.7%, 9.8%, 3.6% and 0.2% respectively, while it shrunk by 7.4% in the Pacific. While East Asia recorded the strongest growth over this period thanks to buoyant external demand, the recovery of tourism-dependent economies, many of which are in the Pacific, was hampered by the impact of continued pandemic-containment restrictions on domestic activity and

international travel (ADB, 2022^[3]). Visitor arrivals in the Pacific Islands declined on average by around 95% in 2021 compared to their 2019 level (SPC, 2023^[4]) These macroeconomic factors have impacted domestic resource mobilisation in the region, as will be examined in the following sections.

Table 1.1. GDP growth rates (%) in the Asia Pacific region, 2019-21

	2019-20	2020-21	2019-21
Central Asia	-2.0	5.8	3.7
East Asia	1.8	7.9	9.8
South Asia	-4.4	8.4	3.6
Southeast Asia	-3.2	3.5	0.2
The Pacific	-6.1	-1.4	-7.4

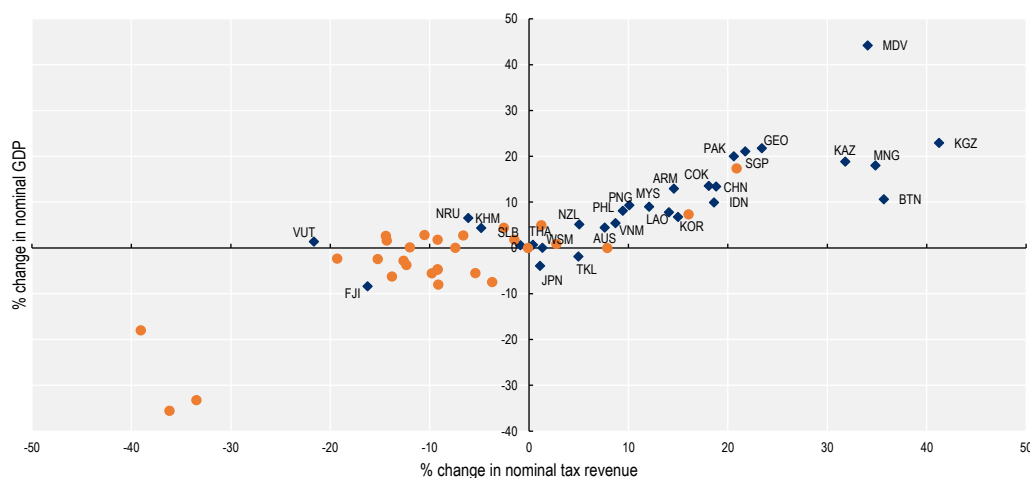
Source: (ADB, 2023^[5])

Changes in nominal tax revenues and GDP

After historic falls in nominal tax revenues and GDP in 2020 in almost all economies covered in this report, both indicators increased in 21 of the 27 economies for which data are available in 2021 (Figure 1.2). In 19 of these economies, nominal tax revenues increased by more than nominal GDP, resulting in higher tax-to-GDP ratios. In the Solomon Islands, Cambodia, Nauru and Vanuatu, nominal tax revenues decreased while nominal GDP increased, leading to a decline in the tax-to-GDP ratio. Fiji was the only economy where nominal tax revenues and nominal GDP decreased between 2020 and 2021 (by 16.2% and 8.4%, respectively), which also led to a decrease in the tax-to-GDP ratio in 2021. In the Maldives and Thailand, GDP increased more strongly than nominal tax revenues in 2021, resulting in a drop of 1.3 p.p. and 0.1 p.p. in the tax-to-GDP ratio, respectively.

Figure 1.2. Changes in nominal tax and nominal GDP, 2020-21

Year-on-year, percentage change



Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from *Revenue Statistics 2022* (OECD, 2022^[11]).

Australia and Japan are excluded from the graph as data for 2021 were not available.

Source: Author's calculation based on (OECD, 2023^[6])

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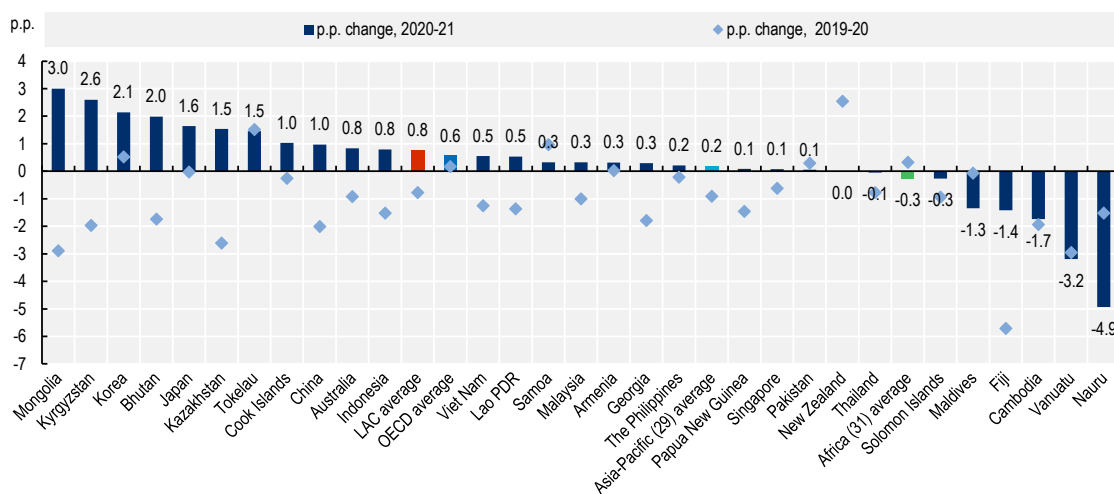
Changes in tax-to-GDP ratios between 2020 and 2021

On average, the tax-to-GDP ratio for the Asia-Pacific region increased by 0.2 p.p. between 2020 and 2021, having shrunk by 0.9 p.p. in 2020. This was lower than the increase in Latin America and the Caribbean (LAC), where the average tax-to-GDP ratio increased by 0.8 p.p. between 2020 and 2021 (OECD et al., 2023^[7]) and lower than the increase in the OECD average of 0.6 p.p. (OECD, 2022^[11]). Of the three regional averages, only that of the Asia-Pacific region remained below its pre-pandemic level in 2021.

Between 2020 and 2021, more than two-thirds of the economies in this publication for which data are available experienced increases in their tax-to-GDP ratio (Figure 1.3). For eleven economies, the increase in 2021 meant that their tax-to-GDP ratio recovered to a level equal to or higher than prior to the pandemic in 2019, while the rest of the economies had lower tax-to-GDP ratios in 2021 than in 2019. In 2020, tax-to-GDP ratios declined in 21 of these economies from the previous year.

Nine economies reported an increase in their tax-to-GDP ratio equal to or larger than 1 p.p. between 2020 and 2021: China, the Cook Islands (both 1.0 p.p.), Tokelau, Kazakhstan (both 1.5 p.p.), Japan (1.6 p.p., 2019-20 change), Bhutan (2.0 p.p.), Korea (2.1 p.p.), Kyrgyzstan (2.6 p.p.) and Mongolia (3.0 p.p.). By contrast, five economies reported a decrease larger than 1 p.p.: the Maldives (1.3 p.p.), Fiji (1.4 p.p.), Cambodia (1.7 p.p.), Vanuatu (3.2 p.p.) and Nauru (4.9 p.p.). Decreases in Thailand and the Solomon Islands were smaller than 1 p.p. while New Zealand's tax-to-GDP ratio was unchanged.

Figure 1.3. Annual changes in tax-to-GDP ratios, 2019-21



Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from *Revenue Statistics 2022* (OECD, 2022^[11]).

Data for the change between 2019 and 2020 are used for Australia, Japan and the Africa (31) average.

Source: Author's calculation based on (OECD, 2023^[6])

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Changes in tax-to-GDP ratios between 2020 and 2021 by tax category

The rise of 0.2 p.p. in the Asia-Pacific (29) average tax-to-GDP ratio between 2020 and 2021 was driven by increases in revenues from value added taxes (0.3 p.p.) and SSCs (0.1 p.p.). These increases were offset by decreases in revenues from taxes on income and from other taxes on goods and services, of 0.2 p.p. and 0.1 p.p., respectively, on average. The 0.9 p.p. decline in the region's tax-to-GDP ratio in

the previous year was driven by declines in revenues from VAT and revenues from other taxes on goods and services, which both decreased by 0.4 p.p.

While the majority of Asian economies covered in this publication reported increases in their tax-to-GDP ratio between 2020 and 2021, the recovery of tax-to-GDP ratios in the nine Pacific economies for which data are available was uneven, with four economies reporting a decline in their tax-to-GDP ratio, four reporting an increase and one remaining unchanged.

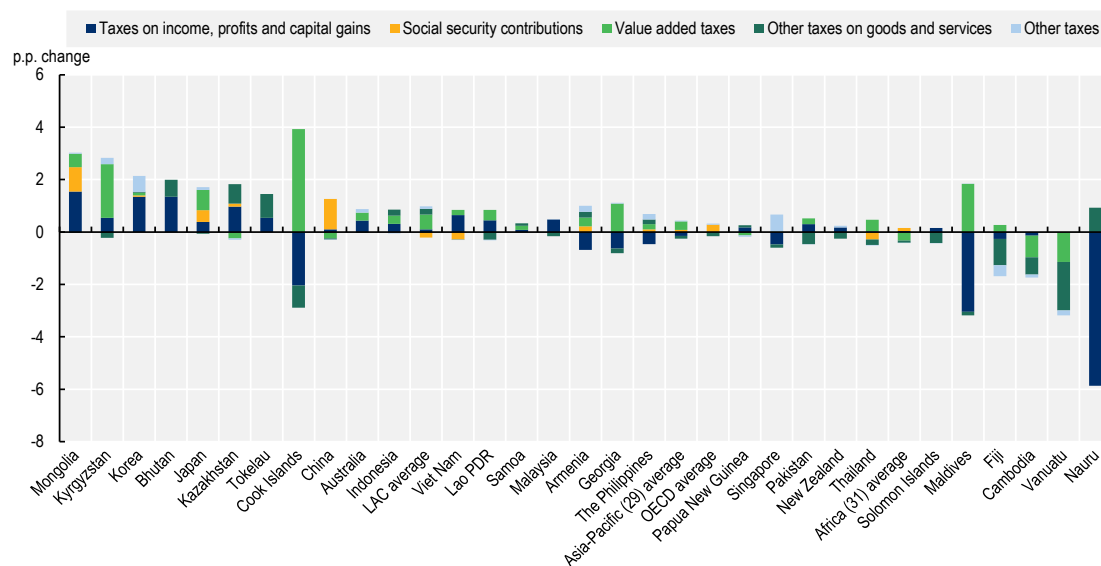
The reasons for the increases varied across Asian and Pacific economies:

- The increase in Mongolia's tax-to-GDP ratio (of 3.0 p.p.) was the largest recorded in the region between 2020 and 2021. Revenues from income taxes rose by 1.5 p.p. while revenues from SSCs increased by 0.9 p.p. and revenues from VAT by 0.5 p.p. The end of COVID-19-related tax measures such as an SSC exemption, and a loosening of COVID-19 restrictions as well as increases in commodity prices, inflation and an economic recovery contributed to the increase in tax revenues. The increase in income taxes was primarily due to a one-off collection of tax arrears from Oyu Tolgoi copper and gold mine (World Bank Group, 2022^[8]).
- In Kyrgyzstan (2.6 p.p.), the increase was mostly driven by increases in revenues from VAT (2.0 p.p.) and income taxes (0.5 p.p.). Improvements in administration and digitalisation measures, such as e-invoicing and e-filing, drove the increases in VAT revenues on imported products (IMF, 2023^[9]; State Tax Service, 2022^[10]). The increase in revenues from income taxes can be attributed to higher payments by mining companies due to the rise in gold prices and the start of the Djerui gold mining operation (World Bank Group, 2021^[11]).
- In Korea (2.1 p.p.), the increase was the result of higher revenues from income taxes (1.3 p.p.) because of higher wages, increased employment and an increase in capital gains due to higher property prices (OECD, 2022^[1]). Revenues from property taxes increased by 0.6 p.p. between 2020 and 2021.
- In Bhutan (2.0 p.p.), the increase was driven by higher revenues from income taxes (1.3 p.p.) and from other taxes on goods and services (0.7 p.p.). Income tax revenues increased due to improved compliance, higher revenues from telecommunication companies as well as from ferrosilicon companies resulting from higher commodity prices. Revenues from other taxes on goods and services increased because of higher revenues from sales taxes on goods, commodities, petroleum and beer, reflecting an increase in social events following the loosening of COVID-19 restrictions (Department of Revenue & Customs, 2022^[12]).
- In Kazakhstan (1.5 p.p.), higher revenues from CIT (0.9 p.p.) from the mining and manufacturing sectors as a result of higher commodity prices and an increase in revenues from other taxes on goods and services (0.7 p.p.) due to higher custom duties from oil exports were the main drivers of the increase in the tax-to-GDP ratio.
- In Tokelau (1.5 p.p.), nominal GDP declined while nominal tax revenues increased. Revenues from excises increased by 0.9 p.p. while revenues from PIT increased by 0.5 p.p. as wage increases pushed workers into higher tax brackets.²
- In the Cook Islands (1.0 p.p.), the increase was due to increases in VAT revenues from imports and the return of tourists (The Government of the Cook Islands, 2022^[13]).
- In China (1.0 p.p.), the increase was driven almost entirely by SSCs (1.2 p.p.), which rebounded from a relatively low level in 2020, in part due to the end of some COVID-related support measures. Other changes included higher revenues from income taxes, which increased by 0.1 p.p., while VAT revenues decreased by 0.2 p.p. between 2020 and 2021.

Meanwhile, the ongoing COVID-19 pandemic was a key factor behind the decreases in tax-to-GDP ratios, especially in economies reliant on tourism:

- In Fiji, which maintained restrictions on international travel until December 2021 and was affected by a COVID-19 outbreak in the same year, revenues declined by 1.4 p.p., mostly because of a decline in other taxes on goods and services (1.0 p.p.), driven by decreases in excises and the departure tax (which both declined by 0.4 p.p.). An increase in revenues from VAT (0.3 p.p.) due to changes in VAT rates was offset by a decline in revenue from income taxes (0.3 p.p.) and from stamp duties (0.4 p.p.). A range of stimulus measures, for instance the reduction of the departure tax, contributed to the decline in revenues.³ (Lee, 2023_[14]) (ADB, 2022_[15])
- Lower tourist numbers weighed on tax revenues in Cambodia and Vanuatu, whose tax-to-GDP ratios declined by 1.7 p.p. and 3.2 p.p. respectively in 2021. In Vanuatu, revenues from VAT decreased by 1.1 p.p. and revenues from other taxes on goods and services decreased by 1.8 p.p. as a result of border closures in 2021, which negatively impacted the service sector and domestic consumption (Department of Finance & Treasury, 2022_[16]). In Cambodia, revenues from VAT decreased by 0.8 p.p. while revenues from other taxes on goods and services fell by 0.7 p.p. due to lower domestic consumption and lower demand for imported durable goods and construction materials and lower excise revenues (Ly, 2021_[17]).
- In Nauru, a decline of 5.9 p.p. in income tax revenues was partly offset by an increase in revenues from other taxes on goods and services (0.9 p.p.), resulting in a decrease of 4.9 p.p. in the tax-to-GDP ratio between 2020 and 2021. The decrease in income tax revenue can be attributed to lower activity in the regional processing centre (RPC)⁴, resulting in lower revenues from the employment services tax and the business tax.⁵ Revenues from other taxes on goods and services such as import duties increased due to higher consumption. (IMF, 2022_[18]) (Republic of Nauru, 2022_[19]).

Figure 1.4. Net changes in tax-to-GDP ratios between 2020 and 2021 by main type of tax



Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from Revenue Statistics 2022 (OECD, 2022_[11]). Data for the change between 2019 and 2020 are used for Australia and Japan.

Source: Author's calculation based on (OECD, 2023_[6])

Box 1.1. The tax-to-GDP ratio methodology

The tax-to-GDP ratios shown in *Revenue Statistics in Asia and the Pacific 2023* express aggregate tax revenues as a percentage of GDP. The ratio depends on its denominator (GDP) and its numerator (tax revenues). Both the numerator and the denominator may be subject to historical revision.

Taxes are defined as compulsory, unrequited payments to general government. In the OECD classification, taxes are classified by the base of the tax and include taxes on incomes and profits, compulsory social security contributions (SSCs) paid to the general government, taxes on payroll and workforce, taxes on property, taxes on goods and services and other taxes.

The numerator (tax revenues)

This publication uses tax revenue figures that are submitted by focal points or published annually by national Ministries of Finance, tax administrations or statistical offices. Historical tax revenue data are subject to revision each year, with more important revisions in the more recent years. Past figures may also change from one edition to the next when new data are obtained.

In 15 Asian and Pacific economies, the reporting year coincides with the calendar year. The remaining twelve economies report on a fiscal year basis:

- The fiscal year in Australia, Bangladesh, Bhutan, the Cook Islands, Nauru, New Zealand, Pakistan, Samoa and Tokelau runs from July to June. This means that reporting year 2021 corresponds to Q3/2021-Q2/2022.
- The fiscal year in Singapore and Japan covers April to March while in Thailand it covers October to September. The reporting year 2021 spans Q2/2021-Q1/2022 and Q4/2020-Q3/2021, respectively.

The denominator (GDP)

The GDP figures used in this publication are sourced from OECD National Accounts data for Australia, Indonesia, Japan, Korea and New Zealand; national sources for Armenia, China, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, Malaysia, Maldives, Mongolia, Philippines, Tokelau and Viet Nam; the Asian Development Bank's Key Indicators Database for the Solomon Islands; *World Economic Outlook* data published by the IMF for Bangladesh, Bhutan, Lao PDR, Nauru, Pakistan, Papua New Guinea, Singapore, Thailand and Vanuatu; and a combination of national sources and IMF data for Cambodia, Georgia and Samoa.

Using these GDP figures ensures maximum consistency across countries, as well as international comparability. GDP figures are also revised and updated to reflect better data sources and improved estimation procedures, or to move towards new internationally-agreed guidelines for measuring the value of GDP.

Types of taxes levied and data availability

There is a large variation in the types of tax levied by the economies included in the report. The majority of the 30 economies included in the report collect revenues from taxes on income, with two exceptions: Tokelau does not levy CIT and Vanuatu levies neither PIT nor CIT. For Nauru and Pakistan, it is not possible to distinguish between revenues from PIT and CIT, which is why revenues from income taxes are categorised under "1300 Unallocable between 1100 and 1200". While VAT plays an increasingly important role in many economies, Bhutan, Malaysia, Nauru, the Solomon Islands and Tokelau do not levy VAT. The OECD Interpretative Guide (see Annex A) defines SSCs as compulsory payments that

confer entitlement to receive a future social benefit. While most economies in Asia levy social security contributions, none of the Pacific economies do.

Data for Australia and Japan was not available in 2021 when this report was written. For this reason, when 2021 data for these countries are mentioned, they refer to the fiscal year 2020-21 (starting in April 2020 for Japan and starting in July 2020 for Australia) instead of fiscal year 2021-22, and changes between 2020 and 2021 refer to changes between FY2019 and FY2020 for both countries.

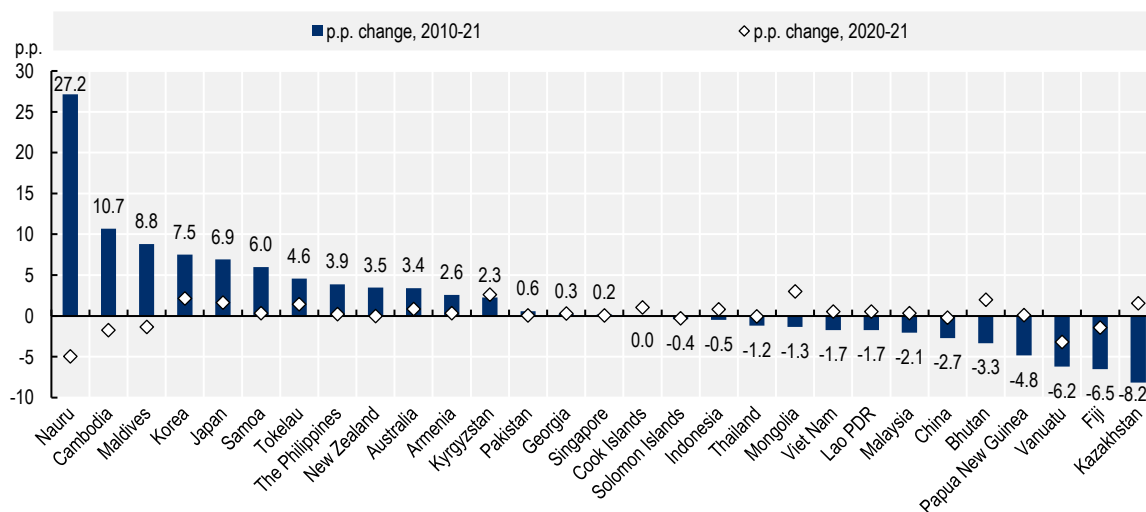
Evolution of tax-to-GDP ratios since 2010

Between 2010 and 2021, tax-to-GDP ratios increased in 15 economies in this publication, declined in 13 and stayed the same in one (Figure 1.5).⁶ The largest increases were observed in Samoa (6.0 p.p.), Japan (6.9 p.p., 2010-20), Korea (7.5 p.p.), Maldives (8.8 p.p.), Cambodia (10.7 p.p.) and Nauru (27.2 p.p., since 2014). Of the 15 economies whose tax-to-GDP ratios increased since 2010, only Georgia, Pakistan (since 2011) and Singapore reported changes smaller than 2 p.p. Seven of the economies whose tax-to-GDP ratio has decreased since 2010 reported changes larger than 2 p.p. between 2010 and 2021.

The largest decreases between 2010 and 2021 were observed in Malaysia (2.1 p.p.), China (2.7 p.p., excluding SSCs), Bhutan (3.3 p.p.), Papua New Guinea (4.8 p.p.), Vanuatu (6.2 p.p.), Fiji (6.5 p.p.) and Kazakhstan (8.2 p.p.). While the tax-to-GDP ratios of Kazakhstan, Malaysia, Papua New Guinea and Bhutan were affected by falls in commodity prices, decreases in Fiji and Vanuatu were attributable to the COVID-19 pandemic: between 2010 and 2019, Fiji's tax-to-GDP ratio increased by 0.6 p.p. and Vanuatu's tax-to-GDP remained at a similar level, at 17.1% in 2010 and 17.0% in 2019 (Figure 1.5).

Figure 1.5. Changes in tax-to-GDP ratios (2010-21 and 2020-21)

Percentage point (p.p.) change



Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from *Revenue Statistics 2022* (OECD, 2022^[1]). For Australia and Japan, the graph shows changes between 2010-20 and 2019-20 as data for 2021 were not available for both countries.

The tax-to-GDP ratio for China is shown exclusive of SSCs. Data for Nauru is only available from 2014 and for Pakistan from 2011 onwards.

Source: Author's calculations based on (OECD, 2023^[6])

Box 1.2. Tax revenue trends in the ASEAN (8) and in Pacific Island economies since 2010

Among the 30 economies included in this publication, two distinct subgroups can be identified: one subgroup of eight Pacific Island economies and another comprising eight members of the Association of Southeast Asian Nations (ASEAN).

The eight Pacific Island economies included in this publication are the Cook Islands, Fiji, Nauru, Papua New Guinea, Samoa, the Solomon Islands, Tokelau and Vanuatu, which together comprise the Pacific Islands (8) average. Despite their diversity, the Pacific Island economies share common characteristics such as remoteness, small populations, limited economic diversification, and exposure to natural disasters and climate change (ADB, 2016^[20]).

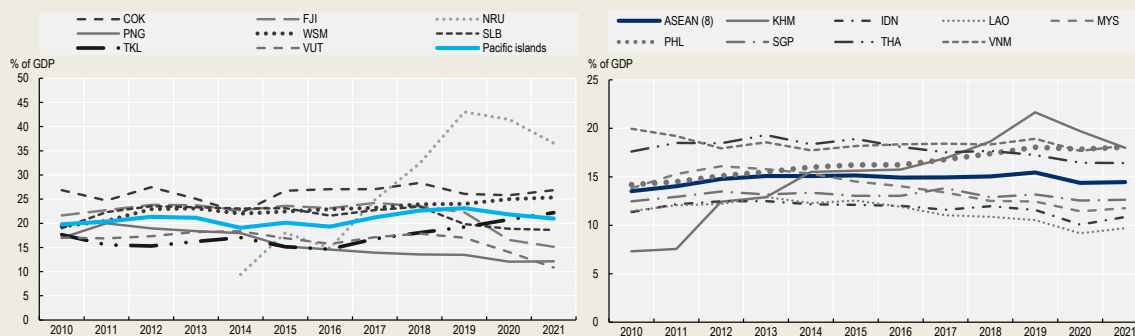
The second sub-regional group includes the eight ASEAN member states in this publication. Founded in 1967, ASEAN is a regional organisation that promotes economic, political and social collaboration amongst its ten member states and within the region (ASEAN, 2021^[21]). The eight ASEAN members included in this publication are Cambodia, Indonesia, Lao PDR, Malaysia, the Philippines, Singapore, Thailand and Viet Nam; they comprise the ASEAN (8) average.⁷

The Pacific Islands generally had higher tax-to-GDP ratios than the ASEAN (8) countries in 2021 (Figure 1.6). Tax-to-GDP ratios in the former grouping ranged from 10.9% of GDP in Vanuatu to 36.6% in Nauru, with an average of 21.0%. Across the ASEAN (8) economies, tax-to-GDP ratios ranged from 9.7% in Lao PDR to 18.2% in Viet Nam in 2021, with an average of 14.5%.

Tax-to-GDP ratios in both groups have increased since 2010, with a more moderate growth for the ASEAN (8) economies (Figure 1.6). Changes in tax-to-GDP ratios between 2010 and 2021 ranged from a fall of 6.5 p.p. in Fiji to an increase of 27.2 p.p. in Nauru (since 2014) in the Pacific Island economies, while changes in the tax-to-GDP ratio in ASEAN countries ranged from a fall of 1.7 p.p. in Viet Nam to an increase of 10.7 p.p. in Cambodia.


The majority of the ASEAN (8) economies registered an increase in their tax-to-GDP ratios between 2020 and 2021, with the exception of Thailand (which fell by 0.1 p.p.) and Cambodia (down by 1.7 p.p.). Three of the Pacific Islands experienced relatively large decreases in their tax-to-GDP ratios over the same period: Fiji (1.4 p.p.), Vanuatu (3.2 p.p.) and Nauru (4.9 p.p.).

Figure 1.6. Tax-to-GDP ratios in ASEAN and Pacific Island economies, 2010-21



Note: Data for Nauru are only available from 2014 onwards.

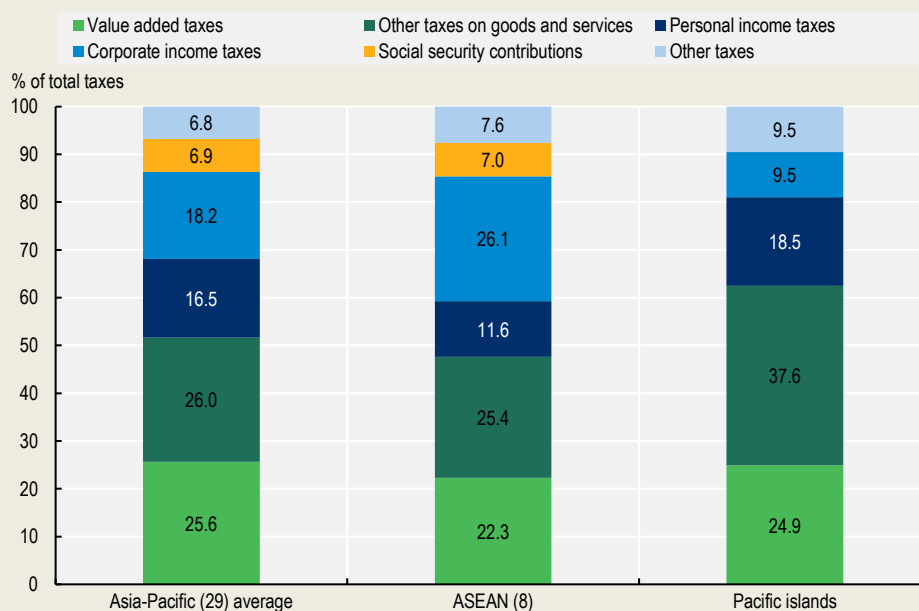
Source: Author's calculation based on (OECD, 2023^[6]).

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Regional differences are also reflected in average tax structures (Figure 1.7). While revenues from taxes on goods and services play an important role in both regions (47.7% of total taxes in the ASEAN (8) economies and 62.5% in the Pacific Island economies), the composition of the taxes on goods and services differs. Revenues from VAT contributed 22.3% of total taxation in the ASEAN (8) economies on average in 2021, which is lower than the Asia-Pacific (29) average (25.6%) and the Pacific Islands (8) average (24.9%). Revenues from other taxes on goods and services accounted for the largest share of total taxes in both the ASEAN (8) and the Pacific Island economies. However, the share of these taxes was 37.6% in the Pacific Island economies, 12.2 p.p. larger than the average share in the ASEAN (8) countries in 2021 (of 25.4%). While revenues from excises account for around 15% of total taxes in both regions, the share of revenues from customs and import duties is on average much higher across the Pacific Island economies (11.5%) than across the ASEAN (8) countries (3.4%).

Another difference between the sub-groups is the relative importance of revenues from personal income taxes (PIT) and corporate income taxes (CIT). In general, Pacific Island economies rely more on PIT than CIT, while ASEAN economies rely more on CIT than PIT. On average, CIT contributed only 9.5% to total tax revenues in Pacific Island economies, whereas it accounted for 26.1% of total tax revenues for the ASEAN (8) average. Meanwhile, PIT accounted for an average of 11.6% of total tax revenues in the ASEAN (8) countries, and 18.5% in Pacific Island economies in 2021.

Figure 1.7. Tax structures in Asia-Pacific, ASEAN (8) and Pacific Island economies in 2021



Note: Asia-Pacific (29) average: Unweighted average of the 29 Asian and Pacific economies included in this publication.

ASEAN (8) average: Unweighted average of the 8 ASEAN economies (Cambodia, Indonesia, Lao PDR, Malaysia, the Philippines, Singapore, Thailand and Viet Nam) included in this publication.

Pacific Islands (8) average: Unweighted average of the 8 Pacific Island economies (the Cook Islands, Fiji, Nauru, Papua New Guinea, Samoa, the Solomon Islands, Tokelau and Vanuatu) included in this publication.

Source: Author's calculations based on (OECD, 2023^[6]), "Revenue Statistics - Asian and Pacific Economies: Comparative tables", OECD Tax Statistics (database).

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Structural factors impacting the tax-to-GDP ratio

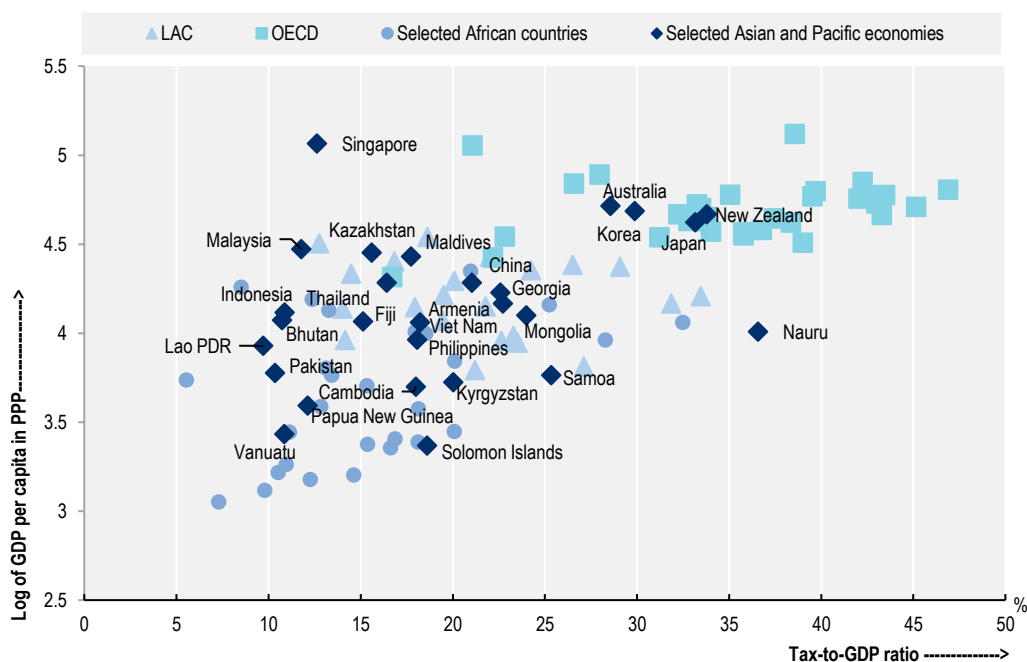
Structural factors are a key determinant of tax-to-GDP ratios across economies. These include the importance of agriculture in the economy, openness to trade and the size of the informal economy. For example, in many economies with a large agricultural sector, taxation can be particularly challenging as it is associated with informality, low incomes and low productivity (Mawejje and Sebudde, 2019^[22]). In addition, agriculture benefits from numerous tax exemptions. For example, Malaysia grants an Investment Tax Allowance on capital expenditure and income tax to companies producing certain agricultural products or engaged in certain agricultural activities (Malaysian Investment Development Authority, 2019^[23]). The common challenges that Small Island Developing States (SIDS) confront, such as remoteness, exposure to natural disasters and low economic diversification, also influence tax-to-GDP ratios and tax structures in these islands. These factors are discussed in more detail in Box 1.3.

In addition to structural factors, tax policy and tax administration settings also strongly influence the level of tax revenues. These include the size of the tax base, governance and administrative capacity within tax authorities, the level of satisfaction with public service provision and tax morale (i.e., the willingness of people to pay taxes) (OECD, 2019^[24]). For example, Aizenman et al. (2019^[25]) found that tax-to-GDP ratios in Asia are positively correlated with government effectiveness and institutional quality. Finally, tax-to-GDP ratios tend to be higher in high-income economies, although the relationship is not direct and is less pronounced at lower levels of income due to the influence of other factors (Figure 1.8).

The relationship between GDP per capita and tax levels across Asian and Pacific economies in this publication is less direct than that observed across the LAC region or in OECD countries. Eleven Asian and Pacific economies (Armenia, China, Fiji, Georgia, Kazakhstan, the Maldives, Mongolia, the Philippines, Samoa, Thailand and Viet Nam) have broadly similar GDP per capita and tax-to-GDP ratios as the majority of LAC countries (Figure 1.8). Six economies (Pakistan, Kyrgyzstan, Papua New Guinea, Vanuatu, Samoa and the Solomon Islands) have similar per capita levels of income but their tax-to-GDP ratios differ markedly. In contrast, the four OECD countries included in this publication, Australia, Japan, Korea and New Zealand, have higher per capita income and tax-to-GDP ratios than the remaining economies. Finally, Singapore has the highest GDP per capita of the 29 economies considered here and a relatively low tax-to-GDP ratio.

The high GDP per capita in Singapore results from significant inward flows of foreign direct investment (UNCTAD, 2012^[26]), whereas the low level of tax-to-GDP ratio is explained by lower income tax rates (particularly on corporate income) and VAT rates relative to other Asian and Pacific economies (UN.ESCAP, 2014^[27]). Nauru, on the other hand, has a similar GDP per capita level to Lao PDR, Viet Nam and the Philippines but reports the highest tax-to-GDP ratio in this publication as a result of high revenues generated in connection with the Refugee Processing Centre (Government of Nauru, 2020^[28]).

Figure 1.8. Tax-to-GDP ratios and GDP per capita (in PPP) in Asian and Pacific economies, Latin America and the Caribbean, OECD and African countries (2021)



Note: The y-axis is on a logarithmic scale.

Data for 2020 are used for Australia, Japan and all African countries.

The graph includes data for 31 African, 38 OECD, 26 Latin American and Caribbean and 27 Asian and Pacific economies. The Cook Islands and Tokelau are excluded as GDP per capita data were unavailable for these economies.

The purchasing power parity (PPP) between two countries is the rate at which the currency of one country will purchase the same volume of goods and services in the second country as it does in the first. The implied PPP conversion rate is expressed as national currency per current international dollar. An international dollar has the same purchasing power as the US dollar has in the United States. An international dollar is a hypothetical currency that is used as a means of translating and comparing costs from one country to the other using a common reference point, the US dollar [definitions derived from (IMF, 2019^[29]) and (WHO, 2015^[30])].

Source: GDP per capita from *World Economic Outlook, October 2022* (IMF, 2022^[31])

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Tax structures in Asia and the Pacific and evolution since 2010

The second key indicator analysed in the *Revenue Statistics* publications is the tax structure, measured as the proportion of revenues from different tax types in total tax revenues. The tax structure (sometimes known as the tax mix) is useful for policy analysis as different taxes have different economic and social effects and distributional impacts. The composition of taxes varies widely across Asia and the Pacific, reflecting different policy choices, economic structures and levels of development, tax administration capabilities and historical factors.

Tax categories as percentage of total tax revenues

Within the Asia-Pacific region, tax structures varied greatly in 2021. In 20 economies, the main source of tax revenues was taxes on goods and services, while eight economies obtained the largest share of tax revenues from income taxes. Japan is the only country where the greatest share of revenues was derived

from SSCs. There were also notable differences between the ASEAN countries and the Pacific Islands in the publication, discussed in Box 1.2.

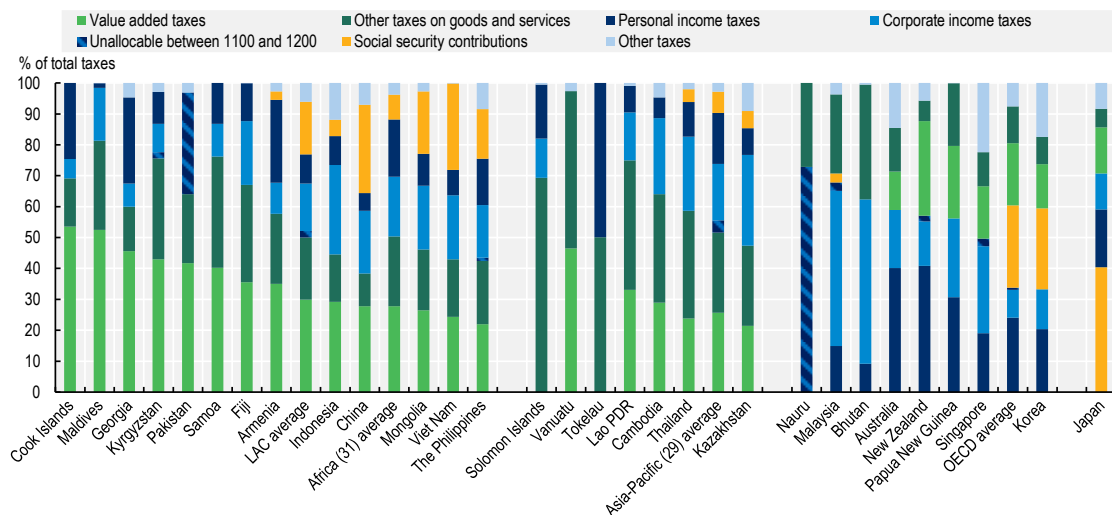
In 2021, income taxes were the largest source of revenues for Australia (2020 figure), Bhutan, Korea, Malaysia, Nauru, New Zealand, Papua New Guinea and Singapore. Among these economies, the share of income tax revenues in total tax revenues ranged from 33.2% in Korea to 72.9% in Nauru. CIT revenues exceeded PIT revenues in three Asian countries (Bhutan, Malaysia and Singapore), while all Pacific economies in this group except Nauru (i.e., Australia, New Zealand, and Papua New Guinea), as well as Korea, generated a higher share of revenue from PIT than from CIT.

SSCs generated a relatively small proportion of revenues for most Asian and Pacific economies, with a few exceptions among the Asian countries. Japan derives the largest share of total tax revenues from SSCs (40.4% in 2020) while these also generated a significant proportion of revenues in the Philippines (16.1%), Mongolia (20.3%), Korea (26.2%), Viet Nam (28.0%) and China (28.6%).

Taxes on goods and services were the main source of tax revenues in Armenia, Cambodia, China, the Cook Islands, Fiji, Georgia, Indonesia, Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, Mongolia, Pakistan, Philippines, Samoa, the Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam in 2021, contributing between 38.4% (China) and 97.4% (Vanuatu) of total tax revenues.

In seven of these economies, taxes on goods and services other than VAT, such as excises and import duties, accounted for a larger share of total tax revenues than VAT. Revenues from other taxes on goods and services in these seven economies ranged from 26.0% of total tax revenues in Kazakhstan to 69.3% in the Solomon Islands. Thirteen economies received a larger share of revenue from VAT, ranging from 22.0% in the Philippines to 53.6% in the Cook Islands.

Figure 1.9. Tax structures as a percentage of total taxation in 2021



Note: The averages for Africa (31 countries), for Asia-Pacific (29 economies), for LAC (25 Latin American and Caribbean countries) and the OECD (38 countries) are unweighted.

Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from *Revenue Statistics 2022* (OECD, 2022^[11]).

2020 data are used for the Africa (31) average, Australia, Japan and the OECD average.

Source: Author's calculations based on (OECD, 2023^[6]), "Revenue Statistics – Asian and Pacific Economies: Comparative tables", OECD Tax Statistics (database).

In 2021, revenues from other taxes on goods and services played a more prominent role in the Pacific economies than in the Asian countries covered in this publication. Five of the ten Pacific economies generated more revenue from other taxes on goods and services than from VAT (three of which do not apply VAT – Nauru, the Solomon Islands and Tokelau), whereas 13 of the 19 Asian countries received a higher share of revenues from VAT. For the Africa, LAC and OECD averages, revenue from VAT contributed a larger share to total tax revenue than other goods and services while the opposite was true for the Asia-Pacific (29) average.

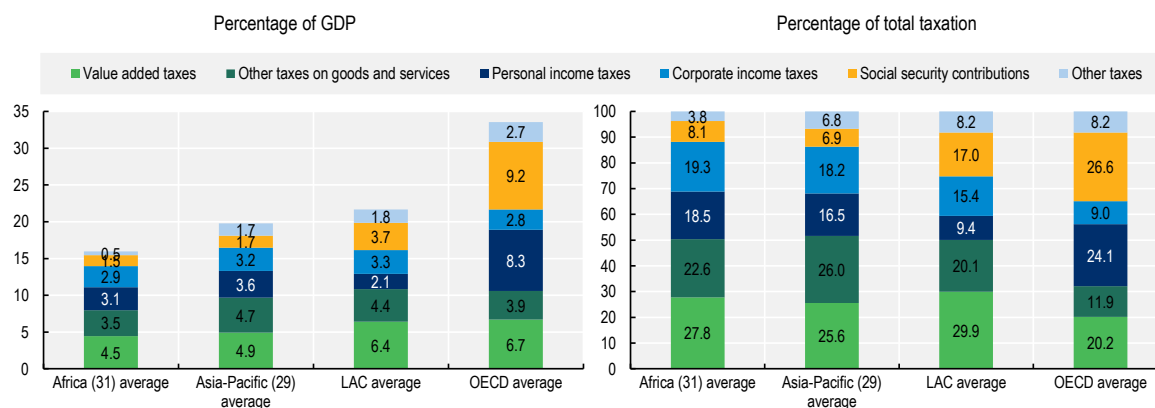
VAT is nevertheless an increasingly important source of revenues for most economies in this publication, particularly in the Pacific. Excluding Bhutan, Malaysia, Nauru, the Solomon Islands and Tokelau, which do not have value added taxes, VAT revenues in 2021 ranged from 12.4% of total tax revenues in Australia (2020 figure) to 53.6% in the Cook Islands.

In ten of the 17 Asian economies that levy a VAT, it generated more than 25% of total taxes (Mongolia, China, Cambodia, Indonesia, Lao PDR, Armenia, Pakistan, Kyrgyzstan, Georgia and the Maldives). In seven countries, the share of revenues from VAT was below 25%, ranging from 14.4% in Korea to 24.3% in Viet Nam. The share of revenues from VAT in total taxes was generally higher across Pacific economies, with only two economies (Australia at 12.4% of total taxes [2020 figure] and Papua New Guinea at 23.5%) reporting shares below 30%, while the share in the rest of the Pacific economies ranged from 30.6% in New Zealand to 53.6% in the Cook Islands in 2021. On average, the share of VAT in total tax revenues in Asia-Pacific (29) in 2021 (25.6%) was similar to the Africa (31) average (27.8%, 2020 figure), higher than the OECD average of 20.2% (2020 figure) and lower than the LAC average (29.9%).

In 2021, revenues from other goods and services contributed between 6.0% of total tax revenues in Japan (2020 figure) and 69.3% in the Solomon Islands (Figure 1.9). The high share in the Solomon Islands (which does not apply a VAT) was derived from general taxes on goods and services, such as the goods tax, the sales tax and export duties on various products, particularly logging. The share of other taxes on goods and services in total revenues was also comparatively high in Cambodia, Samoa, Bhutan, Lao PDR, Tokelau and Vanuatu, where they exceeded 35% of total tax revenues in 2021 (Bhutan and Tokelau do not apply a VAT).


Figure 1.10. Tax structure for the Africa (31), Asia-Pacific (29), LAC and OECD averages, 2021

Percentage of total tax revenues and as a percentage of GDP



Note: 2020 data are used for the Africa (31) average and the OECD average.

Source: (OECD, 2023^[6]).

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Average tax structures across Asia-Pacific, Africa and the LAC region shared some similarities in 2021. Revenues from goods and services accounted for a similar share of total tax revenues in Africa, Asia-Pacific and the LAC region, at 50.4% (2020 figure), 51.6% and 50.0% respectively – much higher than the OECD average of 32.1% (2020 figure). Taxes from other goods and services generated the largest share of total tax revenue (26.0%) in the Asia-Pacific region in 2021 (Figure 1.10), which was higher than the share in Africa (22.6%, 2020 figure) and the LAC average (20.1%), and more than twice the OECD average (11.9%, 2020 figure). Revenues from VAT were equivalent to 4.9% of GDP in Asia-Pacific; at 25.6% of total taxation, these revenues were between the OECD average of 20.2% (2020 figure) and the average share of VAT in Africa (27.8%, 2020 figure) and LAC (29.9%).

On average, income tax revenues in the Asia-Pacific region (37.5%) accounted for a similar share of total taxation as in Africa (39.3%). In the Asia-Pacific region, revenues from PIT accounted for 16.5% of total taxes, similar to the Africa average of 18.5% (2020 figure), above the LAC average (9.4%) and below the OECD average (24.1%, 2020 figure). CIT revenues accounted for a larger share of total tax revenues in the Asia-Pacific region, on average, at 18.2%, which was similar to the Africa (31) average (19.3%, 2020 figure) and above the shares in LAC (15.4%) and the OECD (9.0%, 2020 figure). The Asia-Pacific region had the lowest share of SSCs among the four averages: they contributed 6.9% of total taxes in Asia Pacific, 8.1% in Africa (2020 figure), 17.0% in LAC and 26.6% of total taxes in the OECD (2020 figure).

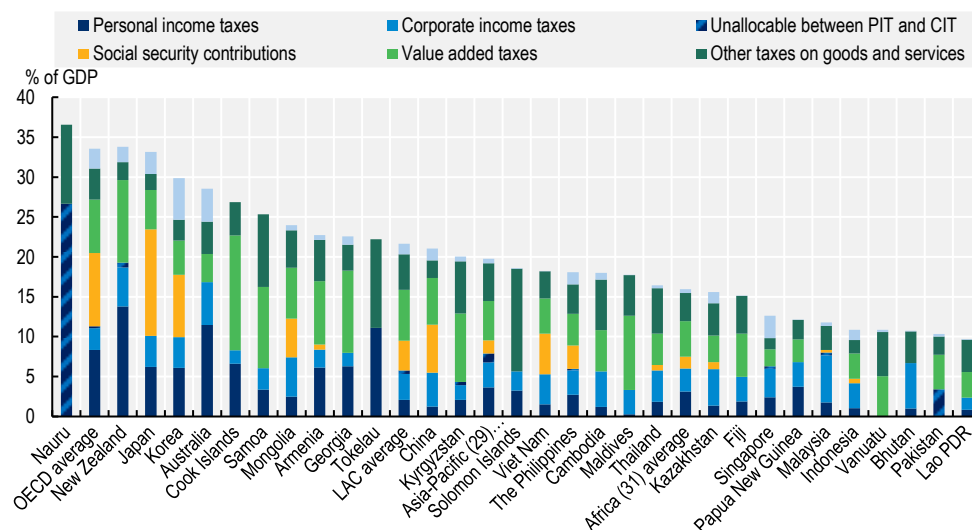
Revenues by tax category in 2021

Tax structures expressed as percentage of GDP also varied across the economies in this publication in 2021. Revenues from income taxes ranged from none in Vanuatu to 26.6% of GDP in Nauru. Three Pacific economies reported revenues from PIT above 10% of GDP (Australia, New Zealand and Tokelau). In the majority of the economies, revenues from CIT were higher than revenues from PIT. While most economies included in the report levy both PIT and CIT, Vanuatu is the only economy which does not levy any form of income tax, while Tokelau does not levy CIT. For Nauru and Pakistan, it is not possible to distinguish between PIT and CIT revenues. Revenues from SSCs play a limited role in Asia and the Pacific, accounting on average for 1.7% of GDP. While revenues from taxes on goods and services played an important role in all economies included in the report, they exceeded 10% of GDP in most Pacific economies but stayed below this level for most of the Asian countries in this report.

Australia, New Zealand and Tokelau recorded the highest levels of PIT revenues as a percentage of GDP in 2021 (Figure 1.11). Revenues from PIT amounted to 13.8% of GDP in New Zealand, 11.5% of GDP in Australia (2020 figure) and 11.1% of GDP in Tokelau. In the other Pacific economies covered in this publication, revenue from PIT was above 3.0% of GDP and closer to the Asia-Pacific (29) average of 3.6%, except in Fiji (1.9%) and Vanuatu (which does not have a PIT). Nauru has the highest level of revenue from income taxes of all the economies included in the publication, at 26.6% of GDP. In Asia, four countries reported revenues from PIT larger than 6%: Korea and Armenia at 6.1%, Japan at 6.2% (2020 figure) and Georgia at 6.3%. In the remaining countries, PIT revenue in 2021 ranged from 0.3% in the Maldives, which introduced PIT in 2020, to 2.7% of GDP in the Philippines.

Figure 1.11. Tax structures in Asian and Pacific economies, 2021

Percentage of GDP



Note: The averages for Africa (31 countries), for Asia-Pacific (29 economies), for LAC (26 Latin American and Caribbean countries) and the OECD (38 countries) are unweighted.

Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from *Revenue Statistics 2022* (OECD, 2022^[11]).

Data from 2020 are used for the Africa (31) average, Australia, Japan and the OECD average.

Source: (OECD, 2023^[6]).

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Revenues from CIT were equivalent to 3.2% of GDP on average across the Asia-Pacific region in 2021. They were higher than revenues from PIT in 14 of the 25 economies considered in this publication. Revenues from CIT ranged from 1.5% of GDP in the Lao PDR to 5.9% in Malaysia.

SSCs account for a relatively small proportion of tax revenues of Asian and Pacific economies. Fifteen economies in this publication, including all the Pacific economies, do not levy SSCs. In most of the other economies, revenues from SSCs were relatively low in 2021, including Malaysia (0.3% of GDP), Indonesia and Armenia (both 0.6% of GDP), Thailand (0.7% of GDP) and Kazakhstan (0.9% of GDP). These were significantly below the LAC regional average (3.7% of GDP) and the OECD average (9.2% of GDP in 2020). Five Asian economies reported relatively high revenues from SSCs: Mongolia (4.9% of GDP), Viet Nam (5.1% of GDP), China (6.0% of GDP), Korea (7.8% of GDP) and Japan (13.4% of GDP, 2020 figure).⁸

Revenues from taxes on goods and services amounted to 9.7% of GDP on average across the 29 Asian and Pacific economies. In most Asian economies, revenues from taxes on goods and services amounted to less than 10% of GDP in 2021, with the exceptions of Mongolia (11.1%), Cambodia (11.5%), Armenia (13.1%), Georgia (13.5%), the Maldives (14.4%) and Kyrgyzstan (15.1%). In contrast, the majority of the Pacific economies in this publication generated revenues from taxes on goods and services that exceeded 10% of GDP, ranging from 10.1% of GDP in Fiji to 19.3% in Samoa in 2021. The exceptions in the Pacific were Papua New Guinea (5.3% of GDP) and Australia (7.6% of GDP, 2020 figure).

Changes in tax-to-GDP ratios between 2010 and 2021 by tax category

Between 2010 and 2021, declines in CIT revenues and revenues from other taxes on goods and services were the major driver of decreases in tax-to-GDP ratios observed in many economies, whereas a range of tax types accounted for increases observed elsewhere. These changes reflect the diverse range of policy measures and economic developments in Asian and Pacific economies over this period.

Of the thirteen economies where the tax-to-GDP ratios declined between 2010 and 2021, lower CIT revenues contributed to the declines in ten (Figure 1.12). The largest declines in the tax-to-GDP ratios over this period were in Papua New Guinea (4.8 p.p.), Vanuatu (6.2 p.p.), Fiji (6.5 p.p.) and Kazakhstan (8.2 p.p.). The decreases in the Vanuatu and Fiji were mainly due to the impact of the COVID-19 pandemic. Papua New Guinea and Kazakhstan were affected by declines in natural resource prices:

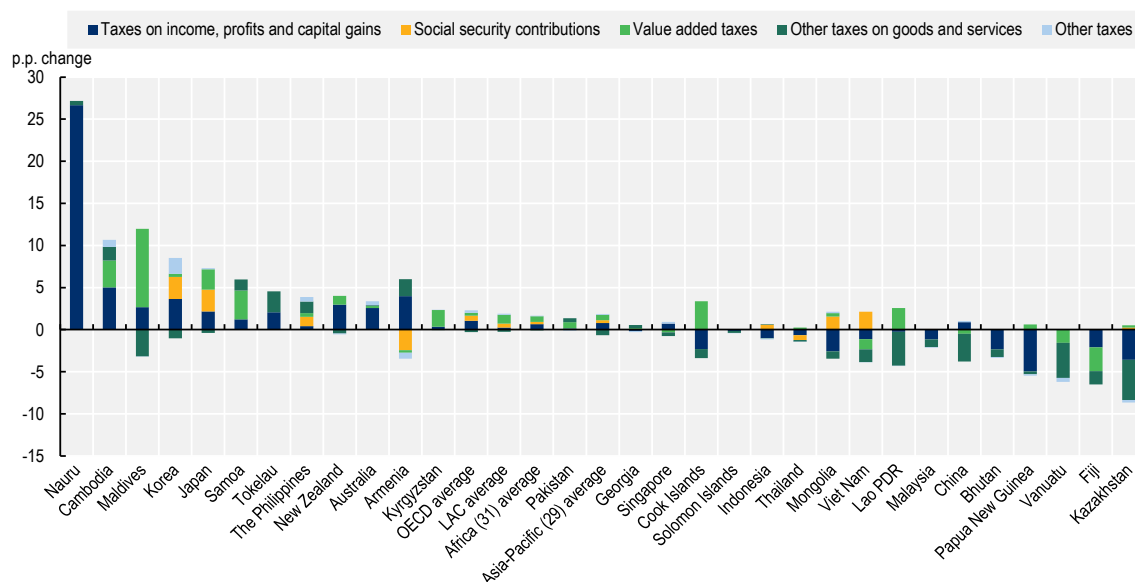
- Between 2010 and 2021, CIT revenues in Papua New Guinea decreased by 4.7 p.p. due to lower revenues from the mining and petroleum tax, which accounted for less than half as much tax revenue in nominal terms in 2021 as it did in 2010. Other factors such as slower economic growth, low commodity prices between 2014 and 2020 and an earthquake in 2018 also contributed to the decline in the tax-to-GDP ratio (IMF, 2020^[32]), (IMF, 2022^[33]).
- The decline in Kazakhstan's tax-to-GDP ratio was mainly driven by decreases in CIT (3.5 p.p.) and other taxes on goods and services (4.8 p.p.), which include revenues from customs and import duties and from taxes on mineral production. Kazakhstan was particularly affected by the commodity price shock in 2014, as more than one-third of budget revenues are generated through the oil sector (OECD, 2019^[34]).

Fifteen economies recorded increases in their tax-to-GDP ratio between 2010 and 2021. The largest increases were observed in the Maldives, Cambodia and Nauru (since 2014), which all recorded increases larger than 8.0 p.p. Reforms to tax policy and administration were the main driver of the increases in tax-to-GDP in all three economies:

- Since 2014, Nauru has introduced an employment and services tax and a business tax, and has improved revenue collection (IMF, 2020^[35]).
- Cambodia has implemented various administrative and regulatory reforms under the long-term Public Financial Management Reform Programme to improve the government's finance system (Royal Government of Cambodia, 2019^[36]). Reforms aimed at making tax administration more efficient have included the digitalisation of taxpayer services, simplification of procedures, improvements of audits and training for staff, as well as the revision of some tax rates to ease compliance (Royal Government of Cambodia, 2018^[37]), (OECD, 2018^[38]), (World Bank, 2019^[39]).
- The Maldives has undertaken major tax reforms since 2011 to increase tax revenues. Key policy changes have included the introduction of a goods and services tax in 2011, a business tax, and a corporate profit tax (ADB, 2017^[40]). The tax-to-GDP ratio increased by 2 p.p. between 2010 and 2011, mainly due to the introduction of the VAT. Subsequent rate increases in these three taxes have contributed to higher tax revenues (ADB, 2017^[40]). The Maldives also introduced a personal income tax in 2020 (Maldives Inland Revenue Authority, 2020^[41]).

Figure 1.12. Net changes in tax-to-GDP ratios between 2010 and 2021, by main tax type

Percentage point (p.p.) change




Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from *Revenue Statistics 2022* (OECD, 2022^[11]).

Data for 2020 are used for Australia and Japan.

Data for Nauru are only available from 2014 and Pakistan from 2011 onwards. The tax-to-GDP ratios for China are shown exclusive of SSCs.

Source: Authors' calculations based on (OECD, 2023^[6]) "Revenue Statistics - Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

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Revenues from taxes on goods and service account for a large share of total tax revenues across the economies in this report, but the source of these revenues varies (Figure 1.13). In 18 economies, the share of VAT revenue was larger than the share of revenue from other taxes on goods and services, while five economies (Bhutan, Malaysia, Nauru, the Solomon Islands and Tokelau) do not levy VAT.

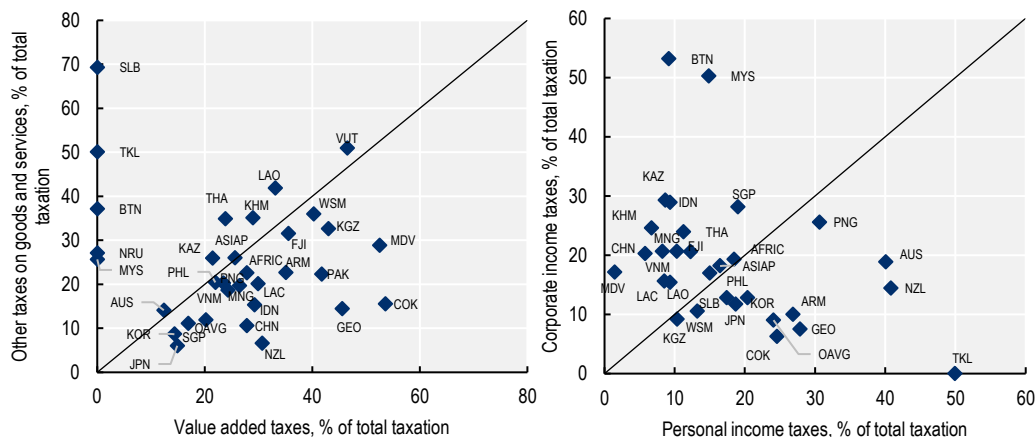
Between 2010 and 2021, the share of revenues from VAT increased most in the Maldives (by 52.5 p.p.), China (27.8 p.p.) and Lao PDR (27.4 p.p.). The Maldives and Lao PDR introduced a VAT within this timeframe (in 2011 and 2010, respectively). While Lao PDR replaced its turnover tax with a VAT (Keomixay, 2010^[42]), the Maldives introduced a goods and sales tax, which is a value added tax, for the first time (ADB, 2017^[40]). China replaced a business tax with VAT in 2016 (OECD, 2017^[43]).

The relative importance of CIT and PIT in income tax revenues also varied between Asian and Pacific economies (Figure 1.13). In most Asian economies included in this publication, the share of revenues from CIT as a percentage of total taxation was higher than the share of revenues from PIT in 2021, except for Armenia, Georgia, Japan, Kyrgyzstan and Korea. In contrast, all Pacific economies with the exception of Fiji reported higher shares of revenues from PIT than CIT (see Box 1.2).

In 2021, revenues from CIT contributed between 6.2% of total tax revenues in the Cook Islands and 53.2% of total tax revenues in Bhutan. In six economies, the share of CIT revenues in total tax revenues exceeded 25% (Bhutan, Indonesia, Kazakhstan, Malaysia, Papua New Guinea and Singapore). PIT revenues as a percentage of total tax revenues ranged from 1.5% in the Maldives, which introduced PIT in 2020, to 49.9% in Tokelau (which does not have a CIT).

Figure 1.13. Revenues from VAT and other taxes on goods and services and revenues from PIT and CIT, 2021

Percentage of total taxation



Source: (OECD, 2023^[6]), "Revenue Statistics - Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

StatLink  <https://stat.link/aemqna>

The share of CIT revenues was lower in 2021 than in 2010 in fourteen economies, by between 0.3 p.p. of total tax revenues in Lao PDR and 20.2 p.p. in Papua New Guinea. The share of revenues from PIT decreased in seven Asian and Pacific economies between 2010 and 2021, with the size of the decrease ranging from 0.3 p.p. in Samoa to 4.2 p.p. in the Cook Islands. Revenue from PIT increased as a share of total taxation for 19 economies (excluding Pakistan, Nauru and Vanuatu which has no PIT data), with the increases ranging from 0.1 p.p. in Japan (change from 2010-20) to 16.3 p.p. in Armenia.

Box 1.3. Enhancing domestic resource mobilisation in Small Island Developing States through revenue statistics

Small Island Developing States (SIDS) comprise a diverse group of the smallest and most remote economies in the world located across Africa, Asia and the Pacific, and Latin America and the Caribbean. They share a common and unique set of development challenges owing to their small populations and landmasses, spatial dispersion and remoteness from major markets, and exposure to severe climate-related events and natural disasters. With small and undiversified economies, SIDS are highly vulnerable to external shocks, as they rely strongly on the global economy for financial services, tourism, remittances and concessional finance.

Two common challenges faced by SIDS are the achievement of adequate domestic resource mobilisation and debt sustainability. Domestic revenues are often erratic due to narrow economic productive bases that tend to be concentrated in sectors exposed to external fluctuations, such as natural resources or tourism. At the same time, SIDS typically have large current expenditures as the high unit cost of providing services to small and scattered populations increases public sector spending above the average levels of other developing countries (31.7% of GDP in SIDS, compared to 21.3% in other developing countries) (World Bank, 2020^[44]). Severe climate events and natural disasters also tend to have heavy fiscal and economic impacts. These factors lead to high levels of public debt for many SIDS [59.5% of GDP on average, compared to 44.6% for other developing countries in 2015 (World Bank, 2020^[45])] and reduce the fiscal space to invest in development.

Taxes are an important and relatively stable source of revenues in many SIDS, although economies' ability to raise domestic revenues varies significantly. The *Global Revenue Statistics* publications and database (OECD, 2023^[46]) show that Pacific Islands had the biggest variation of tax-to-GDP ratios among SIDS, from 12.1% in Papua New Guinea to 36.6% in Nauru in 2021. Among African SIDS, Cabo Verde had a tax-to-GDP ratio of 20.1%, Mauritius of 21.0% and Seychelles of 32.0% in 2020 (OECD, AUC, ATAF, 2022^[47]). Finally, for SIDS in Latin America and the Caribbean, ratios ranged from 14.5% in the Dominican Republic to 31.9% in Barbados in 2021 (OECD et al., 2023^[7]).

The COVID-19 pandemic has hampered SIDS' ability to mobilise and improve the stability of domestic revenues. Public revenues in SIDS have been affected by the crisis via a variety of channels, most notably the sharp fall in tourism, the decline in overall economic activity, and fluctuations in commodity and natural resource prices. To recover from the COVID-19 crisis, enhanced management of key sectors, including fisheries, tourism and natural resource extraction, may provide opportunities to enhance domestic revenue mobilisation in SIDS. Policies to reduce "leakages" from these sectors – especially tourism – and to support backward and forward linkages with other domestic sectors (e.g., food and agriculture, consumer goods and construction) could expand the taxable production base.

Improving the efficiency of revenue collection, enlarging the tax base and employing efficient tax policies are also essential to increase the resources required to sustain development. The *Global Revenue Statistics* project supports 21 SIDS in these efforts by providing accurate, comparable and detailed data on their tax revenues. This information is essential for tax policymaking and administrative reforms, and forms a common evidence base for mutual learning across SIDS on how to scale up domestic resource mobilisation.

Source: Piera Tortora and Talita Yamashiro Fordelone, based on OECD (OECD, 2018^[48]), (World Bank, 2020^[45]), (World Bank, 2020^[44]) and on the Global Revenue Statistics database (OECD, 2023^[46]).

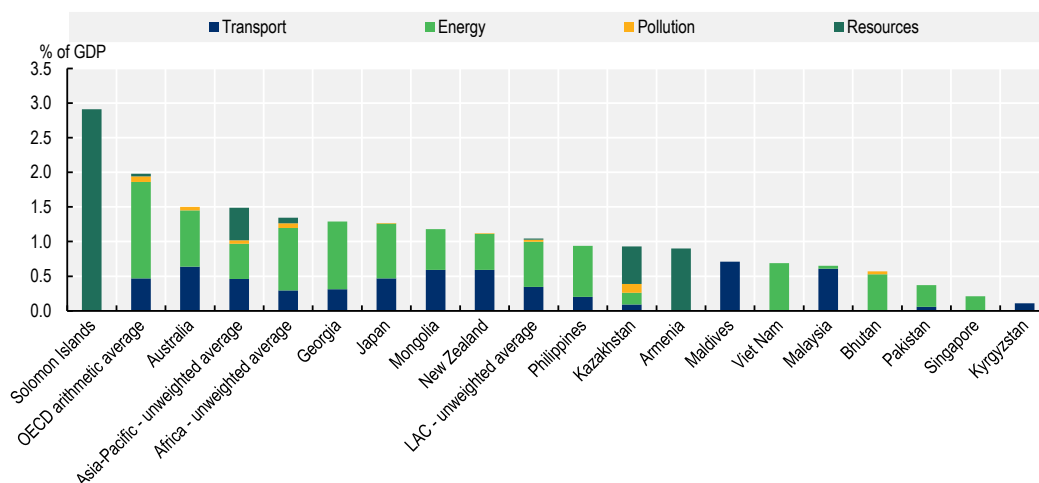
Environmental taxes in Asia and the Pacific

Environmentally related taxes,⁹ and price-based policy instruments more generally, play an increasingly significant role in many countries to support a transition to sustainable and low-carbon economic growth. By incorporating a price signal into consumer and producer decisions, these taxes give effect to the polluter-pays principle and encourage businesses and households to consider the environmental costs of their behaviour. Although environmentally related tax revenues¹⁰ (ERTRs) are not separately identified in the standard OECD tax classification, they can be identified through the detailed list of specific taxes included for most countries within this overarching classification. It is on this basis that they are included in the *OECD Policy Instruments for the Environment* (PINE) database (OECD, 2023^[49]).¹¹

Detailed examination of taxes for the Asian and Pacific economies for which information is available demonstrates that revenues from environmentally related taxes in 2021 ranged from 0.1% of GDP in Kyrgyzstan to 2.9% of GDP in the Solomon Islands.¹² ETRTs in the Solomon Islands are particularly high relative to other Asian and Pacific economies and the OECD average, due in large part to higher export duties, particularly on timber. The next highest levels of ETRTs as percentage of GDP in the region in 2021 were observed in Australia (1.5%), Georgia (1.3%), Japan (1.3%), Mongolia (1.2%) and New Zealand (1.1%). On average, ETRTs amounted to 1.5% of GDP in the Asia-Pacific region in 2021.

Figure 1.14. Environmentally related tax revenue in Asian and Pacific economies, by main tax base, 2021

Percentage of GDP



Note: It has not been possible to identify environmentally related tax revenues for Cambodia, China, the Cook Islands, Indonesia, Korea, Lao PDR, Nauru, Papua New Guinea, Samoa, Thailand, Tokelau and Vanuatu due to data availability issues. Bangladesh tax revenue data are not available in 2021. Data for 2020 are used for the Africa (31) average. The average value displayed for an aggregate may not be exactly equal to the value calculated based on data from individual countries due to adjustments made for preventing jumps and breaks in the data series. Sources: Restricted ETRR database based on PINE database; (OECD, 2023^[49]).

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Asian and Pacific economies relied on a range of bases for their ETRs in 2021:

- In Maldives, Kyrgyzstan, Malaysia and New Zealand, the majority of ETRs came from transport taxes (registration or road use of motor vehicles or departure taxes). They represent the totality for Maldives and Kyrgyzstan, 94% of total ETRs in Malaysia and 53% in New Zealand.
- In other Asian and Pacific economies, ETRs are principally raised via taxes on energy (most commonly from diesel and petrol excises). They represent the totality of ETRs in Viet Nam and Singapore, 93% in Bhutan, 84% in Pakistan, 79% in the Philippines, 76% in Georgia, 62% in Japan and 54% in Australia.
- The remaining economies mainly levied ETRs from resource taxes. The Solomon Islands and Armenia relied entirely on resource taxes while they contributed 58% of Kazakhstan's ETRs in 2021.
- The composition of ETRs is markedly different in Asian and Pacific economies compared to African, LAC and OECD countries. In 2021, revenues from energy taxes, resource taxes and transport taxes generated almost equal shares of total ETR in the Asia-Pacific region (34%, 32% and 31% respectively) whereas in other regions, energy taxes accounted for the majority of ETRs (70% in the OECD, 67% in Africa [2020 figures] and 63% in LAC).

In general, the use of taxation to address environmental issues is low in the region compared to the OECD and there is scope to increase use of such instruments. The under-utilisation of environmental taxes in the Asia-Pacific region needs to be understood in the context of the extensive use of fossil fuels subsidies. Reforming energy subsidies is considered by ADB (2016^[50]) as 'one of the most important policy challenges for developing Asian economies'. UN.ESCAP (2016^[51]) recommends that governments gradually phase out energy subsidies while implementing measures to compensate vulnerable groups and

to ensure international competitiveness in a sustainable way. Reforming energy subsidies while at the same time implementing environmental taxation has the potential to mobilise significant government revenues and help to meet the Sustainable Development Goals.

Taxes by level of government

This section discusses the relative share of tax revenues attributed to different levels of government in 2021: federal or central government, sub-national government (including regional or provincial government, state government and local government) and social security funds. For the majority of Asian and Pacific economies for which data on revenues by level of government is available, tax revenues are collected primarily by federal or central government. Sub-national tax revenues as a share of total tax revenues are low and highly variable across the region (Table 1.2).

In 2021, the share of sub-national government tax revenues ranged from 0.6% of total revenues in Bhutan to 34.6% in China, averaging 12.0% across the region (excluding Australia, Japan and Malaysia)¹³. In comparison, central government tax revenues accounted for only about 60% of total tax revenues in OECD countries in 2020. Despite being at a relatively low level, the share of sub-national government revenues has increased for most regional economies over time. The largest increase has been observed in Indonesia, where the sub-national share rose from 3.2% in 2000 to 10.8% in 2021, driven in part by tax policy reforms such as the shift of property taxation to the local level in 2014. Japan and Kazakhstan were the only countries whose sub-national government shares have decreased since 2000, though their shares remained among the highest. There is room for improving sub-national government tax revenues in the region. Chapter 2, the Special Feature of this publication, looks at how recurrent property taxation can be strengthened among developing economies in Asia.

As a share of GDP, sub-national tax revenues were higher in Japan (7.6%, 2020 figure), China (7.3%), Australia (5.5%) and Korea (5.4%) in 2021, while they were relatively low in Bhutan (0.1%), Pakistan (0.9%) and the Philippines (1.0%). The amount of tax revenues collected by sub-national governments is affected by multiple factors. For example, the type of taxes levied by local governments vary between countries. Local governments in the Philippines, for instance, have a narrow range of taxes under their jurisdiction, relying mainly on property taxes and taxes on income and profits. Sub-national governments in Japan and Korea, however, raise revenue from taxes on income and profits, property taxes, taxes on goods and services, payroll (Korea only) and other taxes. The share of sub-national government tax revenue also depends on the range of services that local governments are expected to provide. For example, in Japan, where sub-national tax revenues were often the highest, prefectures and municipalities have a wide range of responsibilities such as economic development, education, urban planning, public health and other social spending (OECD/UCLG, 2019^[52]).


The share of revenues attributed to social security funds was also low in Asia and the Pacific. Australia, New Zealand and Singapore do not collect SSCs and the proportion of total tax revenues from social security funds is zero, while it was under 6% of total tax revenues in Indonesia, Kazakhstan, Malaysia and Thailand in 2021. Revenues from social security funds were above average in five countries: at 40.4% in Japan (2020 figures), 28.6% in China, 26.2% in Korea, 20.3% in Mongolia and 16.1% in the Philippines in 2021. In the long run, the share of tax revenues attributed to social security funds has increased the most in Korea (by 9.5 p.p.) since 2000 and in Mongolia since 2010 (by 7.2 p.p.).

Table 1.2. Attribution of tax revenues to sub-sectors of general government, 2000-21

	Federal or central government				Sub-national government				Social security funds			
	2000	2010	2020	2021	2000	2010	2020	2021	2000	2010	2020	2021
Australia	81.8	80.2	80.9	..	18.2	19.8	19.1	..	0.0	0.0	0.0	..
Bhutan	99.7	99.9	99.2	99.4	0.3	0.1	0.8	0.6	..	..	..	..
Cambodia	..	..	90.7	91.0	..	..	9.3	9.0	..	..	..	..
China	..	..	39.1	36.8	..	..	36.7	34.6	..	..	24.2	28.6
Indonesia	96.8	92.8	82.6	83.9	3.2	7.2	11.5	10.8	..	..	5.9	5.3
Japan	38.7	33.0	36.6	..	26.1	25.9	23.0	..	35.2	41.1	40.4	..
Kazakhstan	50.3	81.3	65.0	66.8	49.7	16.2	29.7	27.7	..	2.5	5.3	5.5
Korea	68.2	60.0	53.0	55.6	15.1	16.6	19.0	18.2	16.7	23.3	28.0	26.2
Malaysia	98.0	98.2	96.9	97.1	..	..	..	..	2.0	1.8	3.1	2.9
Mongolia	..	75.5	65.9	64.6	..	11.4	15.4	15.2	..	13.1	18.7	20.3
New Zealand	94.3	92.8	93.9	93.7	5.7	7.2	6.1	6.3	0.0	0.0	0.0	0.0
Pakistan	..	..	91.1	91.2	..	..	8.9	8.8	..	..	..	..
Singapore	100.0	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	88.9	86.3	86.6	88.2	7.5	6.6	7.6	7.7	3.7	7.1	5.8	4.1
The Philippines	81.5	82.0	78.3	78.5	5.3	5.4	5.9	5.5	13.1	12.6	15.7	16.1

Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from (OECD, 2022^[1]). Sub-national figures for Australia include data of state and local government.

Source: (OECD, 2023^[6]), "Revenue Statistics - Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

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Non-tax revenues in selected economies

This publication includes information on non-tax revenues for nineteen economies for which data are available. Non-tax revenues are defined as all revenues received by general government that do not meet the OECD definition of tax revenues, as set out in the Interpretative Guide (Annex A). They are further divided into five categories according to the definitions set out in Annex B: grants; property income; sales of goods and services; fines, penalties and forfeits; and miscellaneous and unidentified revenues.

Non-tax revenues as a percentage of GDP

Non-tax revenues were equivalent to a significant share of GDP in 2021 for six of the 19 economies (Samoa, Vanuatu, Bhutan, the Cook Islands, Nauru and Tokelau). By contrast, non-tax revenues were below 8.5% of GDP in the remaining economies in 2021. Compared with the previous year, non-tax revenues had decreased slightly on average in 2021, with 11 out of 19 economies experiencing declines.

In 2021, non-tax revenues amounted to 10.8% of GDP in Samoa, 16.0% in Vanuatu, 19.3% in Bhutan and 20.8% in the Cook Islands, and they amounted to 89.0% in Nauru and 201.3% in Tokelau. The high level of non-tax revenues in Tokelau, measured as a share of GDP, is due to the fact that non-tax revenues are derived primarily from payments by foreign vessels for access to fishing waters under the Exclusive Economic Zone (EEZ) of Tokelau. In the 2008 System of National Accounts, these revenues are recorded as part of GNI but they do not add to GDP. Similarly, fishing activities represent a significant source of revenue for the Nauru government and accounted for more than 30% of the total non-tax revenue in 2021, collected mainly from access fees paid by foreign fishing vessels.

Between 2020 and 2021, non-tax revenues declined in 11 economies as a percentage of GDP while they increased in eight. The declines exceeded 1 p.p. in four economies: Viet Nam (1.1 p.p.), Vanuatu (7.6 p.p.), Cook Islands (14.3 p.p.), and Tokelau (17.4 p.p.). The decline in non-tax revenues in Tokelau was almost entirely attributable to lower revenues from the EEZ, which were heavily affected by the COVID-19 crisis.

In contrast, Nauru reported an increase of 13.6 p.p. in non-tax revenues due to a significant increase (of 19.8 p.p.) in grants in 2021 which included debt forgiveness for Yen Bonds (IMF, 2022^[18]).

Non-tax revenues have been increasing since 2010 (or earliest available year) as a share of GDP in the majority of the economies but declining for the Philippines (since 2011), Pakistan (since 2011), Papua New Guinea, Mongolia, Bhutan, Cambodia, Maldives and Lao PDR. The largest increases occurred in Tokelau (46.7 p.p.), Nauru (35.6 p.p. since 2014), Vanuatu (7.4 p.p.) and the Cook Islands (7.2 p.p.).

The upward trend for Tokelau and Nauru has been driven by higher revenues from property income, which is mostly sourced from fishing activities. Tokelau receives support from New Zealand to strengthen the management of its EEZ to maximise revenue collection from its international fisheries (New Zealand Foreign Affairs & Trade, 2018^[53]). Fisheries income also increased for Tokelau and Nauru after they became partners to the Parties to the Nauru Agreement (PNA), which administers the fishing vessel-day scheme (VDS). The VDS is the system to sustainably manage the world's largest tuna fishery in the Western and Central Pacific Ocean, and has increased revenue to the PNA by over 700% in the past seven years (Parties to the Nauru Agreement, 2016^[54]).

The increase in non-tax revenues for Vanuatu is mainly due to development project grants from Australia, the World Bank, New Zealand and China, and the government's Honorary Citizenship Programme (Department of Finance and Treasury of Vanuatu, 2018^[55]). For the Cook Islands, grants have constituted an increasing share of non-tax revenues. Official Development Assistance from New Zealand to support education, health and tourism initiatives in the Cook Islands accounts for the largest source of grant revenues (Ministry of Finance and Economic Management, 2020^[56]). Non-tax revenues have been more volatile than tax revenues in many economies. In Bhutan, Lao PDR and Samoa, the volatility of non-tax revenues was mostly due to grants. In Pakistan, it was due to revenues from property income.

Table 1.3. Non-tax revenues in selected Asia Pacific economies, 2010-21

Percentage of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Bhutan	22.1	21.5	16.6	20.6	14.8	17.7	15.0	16.4	13.1	19.5	19.4	19.3
Cambodia	6.4	4.6	4.4	5.7	4.4	4.0	5.1	4.7	5.1	5.1	4.2	3.6
Cook Islands	13.5	8.2	8.4	14.3	16.2	13.9	16.4	13.7	12.3	14.9	35.1	20.8
Fiji	2.9	3.6	3.0	2.9	3.0	2.9	3.2	3.5	3.6	3.5	4.1	7.9
Kazakhstan	1.0	1.4	1.9	1.0	1.5	1.4	1.2	1.1	1.7	1.5	1.2	1.5
Kyrgyzstan	8.3	8.7	7.6	8.4	9.4	10.7	7.9	8.5	6.3	7.6	7.8	8.3
Lao PDR	9.5	6.7	10.2	7.3	9.6	7.7	4.5	5.3	5.4	5.1	3.8	5.4
Maldives	10.2	9.0	6.3	5.1	7.0	6.7	7.2	6.8	6.8	6.4	5.7	6.7
Mongolia	6.5	7.4	6.9	7.2	7.8	6.4	5.1	4.3	4.6	4.3	3.7	4.0
Nauru	..	..	..	..	53.3	65.7	82.7	79.1	103.8	87.3	75.4	89.0
Pakistan	..	2.4	3.0	4.2	3.0	2.5	2.8	2.0	1.0	3.3	2.1	1.7
Papua New Guinea	4.7	3.3	3.1	2.4	3.1	3.2	3.2	3.2	4.5	3.3	2.7	2.9
Samoa	8.9	6.0	4.8	6.8	4.6	4.4	4.5	5.3	5.6	10.9	11.5	10.8
Singapore	3.5	3.5	3.4	3.5	3.9	4.4	4.4	5.3	4.3	7.1	4.6	3.9
Thailand	3.3	2.7	2.9	2.9	3.1	3.6	3.7	3.6	3.8	3.7	4.0	3.6
The Philippines	..	1.9	1.9	1.8	1.8	2.0	1.8	1.7	1.8	2.0	2.3	1.7
Tokelau	154.6	196.4	192.6	246.6	173.4	230.4	236.5	210.0	236.4	220.1	218.7	201.3
Vanuatu	8.6	6.1	5.5	4.5	6.2	15.4	9.8	14.2	19.8	24.3	23.6	16.0
Viet Nam	4.5	4.0	3.9	4.1	4.1	5.3	5.7	6.7	6.8	6.5	6.5	5.4

Note: Tokelau receives significant revenues from foreign vessels for access to Tokelau fishing waters. In the 2008 SNA, these revenues are recorded as part of GNI, but they do not add to GDP.

Source: (OECD, 2023^[6]) "Revenue Statistics in Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

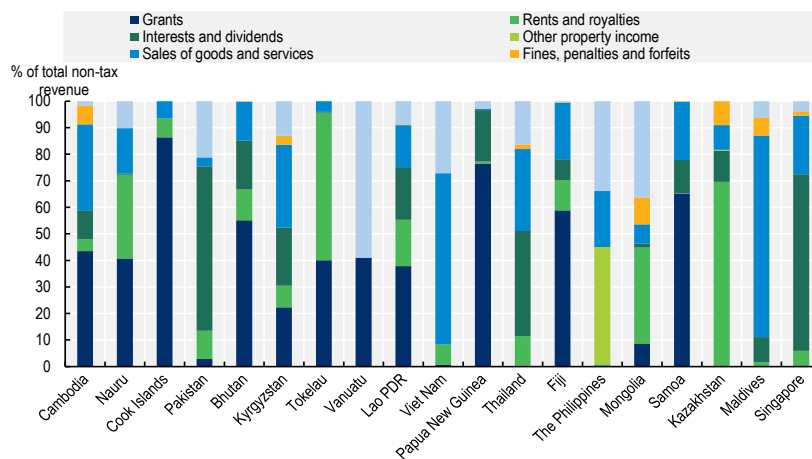
StatLink  <https://stat.link/zxw5cd>

Structure of non-tax revenues

Non-tax revenues are divided into different categories: grants; property income; sales of goods and services; fines, penalties and forfeits; and miscellaneous and unidentified revenues. In 2021, the share of each of these categories in total non-tax revenues varied across the 19 economies (Figure 1.15). Notable trends include:

- Grants were an important source of revenues for more than half of the economies in 2021, exceeding 30% of total non-tax revenues in ten economies: Lao PDR (37.8%), Tokelau (40.1%), Nauru (40.7%), Vanuatu (41.1%), Cambodia (43.5%), Bhutan (55.1%), Fiji (58.9%), Samoa (65.2%), Papua New Guinea (76.5%) and the Cook Islands (86.4%). Revenues from grants increased on average by 1.4 p.p. from 7.6% of GDP in 2020 to 9.0% in 2021.
- Property income accounted for over 30% of total non-tax revenue in more than half of the economies in 2021, including Bhutan (30.1%), Kyrgyzstan (30.1%), Nauru (31.9%), Lao PDR (37.4%), Mongolia (37.7%), the Philippines (45.0%), Thailand (50.7%), Tokelau (55.9%), Singapore (72.5%), Pakistan (72.6%) and Kazakhstan (81.7%). There were eight economies in which property income accounted for less: Vanuatu, which does not generate revenues from property income, the Cook Islands (7.1%), Viet Nam (7.6%), Maldives (11.1%), Samoa (12.7%), Cambodia (15.2%), Fiji (19.3%) and Papua New Guinea (20.2%).
- Property income in Tokelau and Nauru was derived predominantly from fisheries (i.e. fishing rents, fishing days, support vessels, etc.), which represented more than 90% of total property income in both economies. Rents and royalties accounted for 69.6% of total non-tax revenue in Kazakhstan in 2021, mainly from oil revenues. Interest and dividends represented the majority of non-tax revenues for Pakistan (62.0%) and Singapore (66.6%). Other property income for the Philippines, mainly Bureau of the Treasury income, made up 44.2% of non-tax revenues.
- Sales of goods and services accounted for more than half of non-tax revenues for Viet Nam (64.6%, composed of fees and charges, land rents and revenues from land user right assignment) and Maldives (76.0%, mainly from leasing, fees and charges).

Figure 1.15. Structure of non-tax revenues, 2021



Source: (OECD, 2023^[6]) "Revenue Statistics - Asian and Pacific Economies: Comparative tables", OECD Tax Statistics (database).

StatLink  <https://stat.link/xi3vqy>

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Notes

¹ The ADB recognises “Kyrgyzstan” as the “Kyrgyz Republic”.

² This information was provided by the Tokelau Statistical Office during exchanges with the OECD Secretariat in preparation of this publication.

³ This information was provided by the Fiji Ministry of Finance during exchanges with the OECD Secretariat in preparation of this publication.

⁴ Nauru and Australia have an agreement to address irregular migration into Australia in a processing centre in Nauru. (See <https://www.dfat.gov.au/geo/nauru/memorandum-understanding-between-republic-nauru-and-australia-enduring-regional-processing-capability-republic-nauru>).

⁵ This information was provided by the Nauru Revenue Office of the Department of Finance during exchanges with the OECD Secretariat in preparation of this publication.

⁶ Data for Pakistan are available from 2011 and data for Nauru are available from 2014. In addition, 2021 data for Australia and Japan are not available in (OECD, 2021^[58]), so 2020 data are used instead.

⁷ The ASEAN members not included in this publication are Myanmar and Brunei Darussalam.

⁸ Data on SSCs were not available for Cambodia and Lao PDR.

⁹ An environmentally related tax is a tax whose base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific harmful impact on the environment regardless of whether the tax is intended to change behaviours or is levied for another purpose (OECD, 2005^[59]).

¹⁰ The figures in this report do not include revenues (that may be significant) from other policies addressing environmental issues such as fees and charges or revenues from emissions trading schemes. However the PINE database provides additional data on fees and charges, subsidies, voluntary approaches, tradable permits, deposit-refund systems for more than 80 countries (OECD, 2017^[57]).

¹¹ Data on environmentally related tax revenue are presented for four tax-base categories: energy (including all CO₂ related taxes); transport (mostly motor vehicle taxes); pollution (e.g. discharges of waste

or pollutants, taxes on waste or packaging); and resources (e.g. water extraction, hunting and fishing, mining) (OECD, 2017^[57]).

¹² These figures need to be treated with caution as some environmentally related taxes may not be captured if the data are not sufficiently disaggregated.

¹³ Data for 2021 was not available for Australia and Japan. Malaysia's sub-national disaggregation was not available, although its sub-national revenues were relatively small (OECD, 2016^[60]).

2 Strengthening property taxation in Asia

Recurrent taxes on property can be an important source of revenues, especially for local government. This chapter shows the level of revenues these taxes generate across Asia and it examines the base of these taxes as well as how they are administered. It then identifies constraints on recurrent property taxation in the region and options for how these limitations might be overcome.

Domestic revenue mobilisation is essential for achieving the United Nations' Sustainable Development Goals. If properly administered, property tax can be a significant revenue source, especially for local government services (Bahl and Bird, 2018^[1]; Bahl, 2009^[2]). However, the revenue potential of the property tax in lower-income countries in Asia can only be captured if the tax is well designed and properly implemented. Poor valuation practices and weak enforcement can compromise their potential. This chapter¹ focuses primarily on recurrent property taxes in the 24 member states of the Asian Development Bank (ADB) with a population of more than 2 million. Most of the remaining member states are micro or small island states and many of them do not, as yet, levy a recurrent property tax.

Property tax systems in Asia

This section examines property tax systems in Asian economies with specific reference to recurrent taxes on property. It considers these systems from three angles: the revenues these taxes generate; the base of these taxes and the valuation methods employed; and administrative arrangements for these taxes.

Revenues from property taxes in Asia

A regional comparison of property taxes (broadly-defined²) shown in Table 2.1 demonstrates that property tax revenues are less important in the Asian region than in the European Union (EU) and the OECD. At the same time, however, country comparison within the region shows there is significant heterogeneity among economies when looking specifically at recurrent property taxes (Table 2.2).

Table 2.1. Property taxes as a percentage of GDP in different regions, 2014-20

Region	2014	2015	2016	2017	2018	2019	2020
EU (27)	1.0	1.0	0.9	0.9	0.9	0.9	0.9
OECD (38)	1.3	1.2	1.2	1.2	1.2	1.2	1.2
Africa (23)	0.1	0.1	0.1	0.1	0.2	0.2	0.2
Asia-Pacific (19)	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Latin America (25)	0.5	0.5	0.5	0.5	0.4	0.5	0.5

Source: (OECD, 2022^[3]), OECD Global Revenue Statistics Database (accessed 26 December 2022); for EU (27): Data from the Government Finance Statistics (IMF^[4]) supplement the missing data for EU countries of Croatia, Cyprus and Romania.

For many of the region's low- and middle-income economies, the ratio of recurrent property taxes to GDP is quite low: the average ratio for the 20 economies remained close to 0.3% of GDP from 2014 to 2019 before increasing to 0.37% in 2020. Considering tax revenues in Asian economies average about 15% of GDP, revenues from recurrent property taxes are not a major contributor to overall revenue mobilisation. For high-income countries in the region, the ratio of recurrent property taxes to GDP was about three times higher: the average for Japan, Korea and Singapore was 1.23% in 2020.³

Remarkable exceptions are Central Asian economies. Economies such as Georgia, Kyrgyz Republic and Kazakhstan have a higher ratio of recurrent property tax to GDP than other low- and middle-income economies in Asia. This is partly because of their centralised administration system. In those economies, valuation is a centralised function whilst the other administrative functions are handled through a system of decentralised tax offices (McCluskey, 2016^[5]). In addition, many of these countries have invested heavily in developing their land and property cadastres, ensuring more comprehensive coverage of properties.

Table 2.2. Recurrent property taxes as a percentage of GDP in selected Asian countries, 2014-20

Country	Income Level	2014	2015	2016	2017	2018	2019	2020
Afghanistan	Low income	0.10	0.10	0.00	0.00	..	..	..
Armenia	Upper middle income	0.39	0.46	0.47	0.47	0.42	0.39	0.40
Azerbaijan	Upper middle income	0.32	0.39	0.39	0.35	0.31	0.34	..
China	Upper middle income	0.68	0.69	0.69	0.69	0.67	0.61	0.57
Georgia	Upper middle income	0.79	0.85	1.01	0.97	0.99	0.96	0.88
India	Lower middle income	0.01	0.01	..	..	..	..	..
Indonesia	Lower middle income	0.22	0.25	0.38	0.42	0.35	0.34	0.45
Kazakhstan	Upper middle income	0.47	0.55	0.45	0.47	0.48	0.46	0.44
Kyrgyz Republic	Lower middle income	0.55	0.53	0.52	0.49	0.49	0.48	0.47
Lao PDR	Lower middle income	0.11	0.11	0.08	0.08	0.12	0.12	0.11
Mongolia	Lower middle income	0.23	0.38	0.44	0.47	0.43	0.41	0.41
Myanmar	Lower middle income	0.02	0.02	0.05	0.05	0.01	0.03	..
Nepal	Lower middle income	..	..	..	..	..	0.00	0.99
Pakistan	Lower middle income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Papua New Guinea	Lower middle income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Philippines	Lower middle income	0.34	0.35	0.33	0.37	0.36	0.36	0.39
Thailand	Upper middle income	0.24	0.24	0.23	0.25	0.23	0.22	0.04
Timor-Leste	Lower middle income	0.00	0.00	0.00	0.00	0.00	0.00	..
Uzbekistan	Lower middle income	1.03	0.97	1.03	1.01	0.97	0.88	0.72
Viet Nam	Lower middle income	0.04	0.04	0.03	0.03	0.03	0.03	0.03
Average		0.31	0.32	0.32	0.32	0.32	0.30	0.37
Japan	High income	1.91	1.85	1.87	1.86	1.87	1.91	2.00
Korea, Rep.	High income	0.75	0.75	0.75	0.78	0.82	0.92	1.03
Singapore	High income	1.07	1.04	0.97	0.93	0.91	0.93	0.65
Average		1.24	1.22	1.20	1.19	1.20	1.25	1.23

Source: (IMF, 2022^[4]), IMF Government Finance Statistics (GFS), 2022; (OECD, 2022^[3])OECD Global Revenue Statistics Database; (World Bank, 2021^[6]).

These findings raise important questions. Is there extra revenue space for recurrent property tax, especially in low- and middle-income economies in the region? If so, what are the policy and administrative challenges preventing them from exploiting this potential and what can policy makers do to address these challenges?⁴

Tax base and valuation method for recurrent property taxes in Asia

As with other taxes, the tax base, rate, and exemptions mostly determine the expected revenue from recurrent property taxes. Concerning the tax base, a significant difference observed among Asian economies is whether or not they tax buildings⁵ as well as land⁶. Most economies tax both land and buildings (Bahl et al., 2010^[7]; Almy, 2014^[8]; Radvan et al., 2021^[9]; McCluskey, Bahl and Franzen, 2022^[10]) because doing so expands the tax base and may be perceived as fairer. Some countries have implemented more complex bases by using more than one recurrent tax base (China, Philippines and Viet Nam).

The valuation of taxable items is important for property taxation because the fair value of real estate is not always directly observable. Also, the usage of the property may be considered, as residential use is usually less profitable than commercial use. Table 2.3 categorises property tax systems in developing Asia with reference to different valuation methods.

Taxable value may depend on various considerations. Some prefer to base it on cadastral value or book value, not on market price. Cadastral values are normally more closely related to area-based approaches given that the method of assessment is prescriptive and formulaic. An adjusted area basis is widely used

in Caucasus and Central Asian economies. Underdevelopment of the real estate market, which limits the references for market price, is often the justification for non-value-based approaches.

While fair valuation is important in property taxation, it is often too costly to assess taxable property individually. Individual valuation of taxable property increases the administrative costs required and, as a result, makes it difficult to conduct reassessments on a sufficiently regular and frequent basis (Slack and Bird, 2014^[11]). In part responding to the criticism, some countries have adopted a banding system for evaluation (Plimmer, McCluskey and Connellan, 2002^[12]). A banding system assigns properties to broad categories rather than evaluating each property. It is based on a robust estimation of property prices rather than a precise individual valuation which reflects limited administrative capacity. However, as all properties within the same band pay the same tax, it is likely to exhibit some regressivity.

A non-market-price-based approach is typically preferred when property markets are not liquid enough to provide sufficient information about the market price of individual properties. Other reasons to opt for this approach are: (1) insufficient valuation capacity within government; (2) incomplete registration of title transfers of properties; and (3) low reliability of the transfer price due to under-declaration (UN-Habitat, 2011^[13]). The most common non-market price methodology is to base valuations on size (McCluskey et al., 2012^[14]). Countries that use area-based approaches, such as India and Tajikistan, often adjust the assessment for specific characteristics, such as population of the municipality, building condition, property use and depreciation, to proxy market prices and enhance the fairness of the tax (Rao, 2008^[15]).

Table 2.3. Recurrent property taxes in Asia: Bases and assessment approaches

Capital value of land and buildings (improvements) collectively	Land and buildings are valued as one distinct indivisible property. Functions effectively where there are ample open market sales data.	Cambodia, Georgia, India (Mumbai), Mongolia, Nepal
Separate values for land and buildings	Common in former socialist countries, and low- and middle-income countries.	Afghanistan, Armenia, China, Indonesia, Kyrgyz Republic, Philippines, Thailand
Land only: capital value-based	This approach only taxes the land and ignores the value of the buildings and other improvements on the land. Adequate vacant land sales data are essential to fairly reflect the capital value especially in urban areas.	Fiji, Papua New Guinea, Solomon Islands, Vanuatu, Viet Nam
Land only: area-based	A simple, pragmatic approach in the absence of a land market or assessed values.	China (land use tax); Lao PDR
Buildings only	Where land is excluded for ideological, historic or social reasons.	China (real estate tax)
Cadastral, normative and balance sheet valuation approaches to land and/or buildings	Formulaic non-market value approaches that apply prescribed methods to determine the assessment.	Armenia, Kazakhstan (non-residential), Mongolia, Turkmenistan (non-residential), Uzbekistan (non-residential)

Rental value of land and buildings (improvements)	This valuation approach is applied when property leasing is the principal form of tenure and there is ample rental data for all types of property.	Bangladesh, India, Pakistan, Myanmar (urban)
Area-based with adjustment factors	Typically applied where no formalised real property market exists and market transactions are thin across urban and rural settings.	Azerbaijan, India (Bangalore, Delhi), Kazakhstan (residential), Myanmar (agricultural land), Tajikistan, Turkmenistan (residential), Uzbekistan (residential)
No recurrent property tax	Some of these countries have property transfer taxes.	Cook Islands, Maldives, Marshall Islands, Micronesia, Nauru, Niue, Palau, Samoa, Tonga, Tuvalu

Notes: Some cities in India use capital value, some rental value and others adjusted area as tax base.

Source: Authors' elaboration with reference to (Franzsen, 2009^[16]) and (Almy, 2014^[8]).

Administration of recurrent property taxes

Although revenue from recurrent property tax is mostly attributed to subnational government⁷, administrative structures vary across the region. The arrangements for administering the property tax in the countries of developing Asia differ greatly. For example, in the Philippines, local governments have wide responsibilities for administering the property tax, but in Viet Nam administration involves a multi-agency cooperative arrangement, and in other countries there are other approaches. These varying approaches are surveyed in the 13 country studies in (McCluskey, Bahl and Franzen, 2022^[10]).

In some economies, subnational government is responsible (Afghanistan, Bangladesh, India, Indonesia, Myanmar, Philippines), while in others central government is solely (Armenia, Azerbaijan, Cambodia, Georgia, Kazakhstan, Kyrgyz Republic, Mongolia, Uzbekistan) or partly (Nepal, Papua New Guinea, Thailand and Viet Nam) in charge of administration with responsibility for tax policy and design located within higher levels of government.

Various administration issues are observed for recurrent property taxation (Bahl, Franzsen and McCluskey, 2017^[17]; Norregaard, 2013^[18]; Bahl, Martinez-Vazquez and Youngman, 2008^[19]) even in high income economies. High administrative costs such as ownership identification and periodic valuation are significant challenges to the tax authority, as capacity is often more limited in subnational governments. Emerging technology can provide solutions. Examples include (1) property identification using aerial imagery; (2) billing through e-demand notices or email; (3) payments via online platforms; (4) automated valuation (model-driven valuations using statistical methodologies such as multiple regression); and (5) monitoring by geographic information systems (McCluskey et al., 2018^[20]).

Why are property tax revenues in developing Asia so low?

Uneven development of property taxation is commonly observed in the majority of Asian economies. Taxation has often been constrained by management problems and always influenced by the political economy (ADB, 2020^[21]). Various estimates place collection rates⁸ in the range of 30% to 60%, which is primarily due to weak tax administration, inefficient billing systems, poor record keeping and lack of follow-up on overdue accounts and arrears (Bird and Slack, 2004^[22]; NIUA, 2010^[23]). The weak revenue performance of recurrent property tax in developing Asia is likely due to the interaction of multiple factors.

First, tax bases have been narrowed by exemptions and preferential tax treatments. Thailand, for example, has an initial exemption of 50 million baht (USD 1.4 million) for residential property, meaning that few residential properties are within the tax net. These tax relief packages are rarely reviewed and their revenue costs are rarely monitored but they are widely believed to have eroded the tax base by a substantial amount.

Second, property valuations are often outdated due to non-compliance with legally prescribed revaluation cycles. (Kelly, R.; White, R.; Anand, A., 2020^[24]) reckon that the ratio of assessed value to market value is in the range of 30%-50% in low-income countries, largely as a result of infrequent revaluations. Also, some countries do not rely on the estimation of market values.

Third, central (and state) governments have not provided adequate incentives for local governments to utilise the property tax. In many economies, central governments have been reluctant to shift revenue-raising autonomy to local governments. In other economies, large-scale intergovernmental transfers have disincentivised the use of local property taxation. Centralised fiscal arrangements mean that local politicians are not responsible for unpopular taxing decisions.⁹

Fourth, strengthening property taxation failed to acquire political support against opposing interest groups, voter apathy and rent seeking. Political leaders are required to strengthen their compact with local voters to gain support for enhanced property taxation (van den Boogaard et al., 2020^[25]; Moore, 2015^[26]).

Fifth, improvements have caused a significant backlash in many countries. Examples include effective rate roll backs in the aftermath of revaluations in Kuala Lumpur, Malaysia and the adoption of fractional assessment practices in the Philippines. Fractional assessments, otherwise known as assessment levels, are used as a policy to reduce the tax liability. They are widely used in the Philippines but also in Cambodia and Korea. For example, in the Philippines, the assessment level for residential property ranges from 10%-60% of the market value of the property.

Exemptions and preferable tax treatments may reduce taxpayer opposition. However, it is noteworthy that successful revaluation practices in Hong Kong, China and Singapore have avoided such compromises but kept effective tax rates low.

How can developing Asia improve property taxation?

A holistic review of administrative efficiency is essential for regional developing economies to raise more revenue from recurrent property taxation. Raising rates without fixing the issue of narrow tax bases would likely worsen the distortions and compromise support for the property tax. To increase efficiency, the government can expand the tax base by ensuring all liable properties are registered in a cadastre. Second, simplifying tax payment processes and incentives for taxpayers can optimise tax collection. Third, the introduction of market value-based assessment will likely expand the tax base in many economies. In addition, it can increase the size of the tax base and its elasticity in many countries. For economies with non-value-based property tax, adoption of value-based property tax is a common basis for those potential enhancements even though the transition may require extra administrative capacity. The tax can be more revenue productive even though additional investments in valuation will be required.

Pakistan's experience provides a good example of a comprehensive property tax reform. The modernisation of the urban immovable property tax involved improving administrative capacity, which suffered from outdated manual processes, paper-based records, poor collection, and a small tax base. The project began in 2014 with the development of a GIS-based administration platform utilising satellite imagery along with a mass property data collection. Digitisation of records, automation of systems and field surveys to validate records added over half a million new taxable units to the tax base.

Market value-based valuation and periodic revaluation are essential to achieve an efficient property tax regime in countries with strong tax administrative capacity where abundant price data is available for property valuation. For lower-income countries with limited capacity, a simplified value-based banded system, objective assessment adjustments, or value zones can be an alternative, although they leave a significant space for further improvement. Property tax reforms recently undertaken in Sierra Leone demonstrate that moving from a value-based system (rental value) to one based on the size, location, condition, use, etc. resulted in improved revenue performance (Grieco et al., 2019^[27]).

All exemptions and other preferential tax treatments should be regularly reviewed. International norms suggest that the revenue from property tax should at least keep pace with inflation and rising expenditure by local government. Low revenue buoyancy, despite periodic reevaluation, indicates the existence of disproportional tax exemptions and preferential assessments. One way to ensure periodic review of the arrangements is to require re-voting for any extensions.

A simpler taxation would be beneficial to both the government and tax payers. A complex taxation system increases enforcement costs and, when capacity is limited, collection rates decline. Governments can promote tax payments by being transparent with taxpayers as to how the associated revenues are used and by penalising the delinquents.

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Notes

¹ This chapter was produced by Yuho Myoda, and Donghyun Park from the Asian Development Bank (ADB). It is based on a background paper entitled ‘Strengthening property taxation in developing Asia’ that was prepared for the *Asian Development Outlook 2022: Mobilizing Taxes for Development (2022)*^[28] produced by the ADB. The background paper was written by William McCluskey, Roy Bahl and Riël Franzsen from the African Tax Institute, University of Pretoria, South Africa. The chapter also includes inputs from Wenjing Li, Peking University-Lincoln Institute Center for Urban Development and Land Policy, Beijing, China.

² ‘Broadly-defined’ property taxes also include property transfer taxes, stamp duty, as well as estate and gift taxes.

³ Similarly, the high-income jurisdiction of Hong Kong SAR (China) also raises close to 1% of GDP from recurrent property taxes.

⁴ These questions are addressed in (McCluskey, Bahl and Franzen, 2022^[10]).

⁵ The tax base sometimes includes plant and machinery or personal property (e.g. boats).

⁶ In Fiji, Papua New Guinea, Solomon Islands and Vanuatu, land is the only tax base (Franzsen, 2009^[16]) as is the case in Viet Nam. In China, separate taxes on land and buildings exist (McCluskey, Bahl and Franzen, 2022^[10]).

⁷ There is large variation in the extent to which local government expenditures are financed by property taxation in developing Asian countries. This variation is surveyed in the 13 country chapters in (McCluskey, Bahl and Franzen, 2022^[10]).

⁸ Collection rates are calculated as the amount of revenues from recurrent property taxes collected by the government as a proportion of the amount the government billed households and businesses in a given year.

⁹ The diversity of these experiences is reviewed in (Bahl and Bird, 2018^[1]).

3 Tax levels and tax structure, 1990-2021

Comparative tables, 1990-2021

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2020.

Figures referring to 1991-99, 2011-12 in Table 3.1 and Table 3.2 and figures relating to 1998-99, 2001-06, 2008-09 and 2011-15 in Tables 3.5 to 3.20 have been omitted because of lack of space. Complete series are, however, available on line at OECD (2023), “Revenue Statistics - Asian and Pacific Economies: Comparative tables”, OECD Tax statistics (database).

Table 3.1. Total tax revenue as percentage of GDP, 1990-2021

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Armenia	..	..	..	..	..	..	..	..	..	..
Australia ¹	28.1	30.4	28.9	29.7	29.8	30.1	29.8	29.3	29.4	26.7
Bangladesh	..	6.0	5.9	6.3	6.3	6.5	6.6	6.4	7.1	7.0
Bhutan	5.1	9.0	10.1	10.1	8.2	9.2	9.9	8.5	9.1	10.0
Cambodia	..	..	..	..	..	..	7.9	8.2	9.7	10.6
China ²	..	..	..	..	..	..	..	..	16.9	17.0
Cook Islands	..	..	..	..	..	..	..	25.9	24.9	24.0
Fiji	..	..	..	..	..	..	..	..	..	22.2
Georgia	..	14.4	14.5	14.7	14.0	19.1	20.2	22.2	25.1	24.2
Indonesia ³	..	7.9	10.9	11.3	11.8	12.1	12.4	11.9	12.2	13.0
Japan ¹	27.7	25.3	25.5	24.5	24.1	24.8	25.8	26.6	27.2	27.0
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.5	26.1	26.1	27.6
Kyrgyzstan	25.6	11.7	12.4	13.6	13.7	14.2	15.7	17.2	18.4	18.6
Korea ¹	18.6	20.9	21.2	21.3	22.0	21.2	21.7	22.6	23.7	23.6
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	18.5	14.1	18.3	18.3	16.3	15.9	15.5	15.1	14.8	15.1
Maldives	..	..	..	..	..	..	11.4	11.5	11.9	11.5
Mongolia	..	..	..	..	..	..	..	26.6	27.9	26.3
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand ¹	36.2	32.5	32.0	33.2	33.2	34.2	36.1	35.3	33.9	32.9
Pakistan	..	..	..	..	..	..	..	..	..	..
Papua New Guinea ⁴	..	14.0	18.0	20.0	20.2	24.2	25.6	20.0	20.8	18.6
Philippines	..	15.3	15.1	14.5	14.5	14.0	14.6	15.8	15.6	15.6
Samoa	..	..	..	..	..	..	20.6	23.4	21.4	18.7
Singapore	..	15.2	15.1	12.9	12.3	12.0	11.8	11.8	13.2	14.0
Solomon Islands	..	..	..	..	..	..	..	..	15.4	16.7
Thailand	..	15.3	15.5	16.4	16.9	17.6	18.8	17.9	17.6	17.1
Tokelau	..	..	..	..	..	..	..	13.3	14.3	16.1
Vanuatu	..	16.2	16.3	16.4	16.3	16.9	17.1	17.5	19.4	19.8
Viet Nam ³	..	..	..	..	19.6	19.6	18.9	19.9	19.9	20.9
Africa (31) average ⁵	..	..	..	..	..	..	..	..	..	..
Asia-Pacific (29) average ^{6, 7}	..	..	..	..	..	..	..	..	..	..
LAC average ⁸	14.7	17.1	17.3	17.4	17.7	18.2	18.8	19.3	20.0	20.2
OECD average ^{1, 9, 10}	30.8	32.9	32.4	32.3	32.1	32.1	32.6	32.8	32.8	32.2
	2009	2010	2014	2015	2016	2017	2018	2019	2020	2021
Armenia	..	20.2	22.0	21.1	21.3	20.8	20.9	22.4	22.4	22.7
Australia ¹	25.4	25.2	27.2	27.8	27.5	28.5	28.6	27.7	28.5	..
Bangladesh	7.3	8.3	9.0	8.9	8.7	8.9	8.5	7.8	8.8	..
Bhutan	13.7	14.1	13.6	13.5	12.9	14.2	13.0	10.5	8.7	10.7
Cambodia	6.9	7.3	15.5	15.6	15.8	16.9	18.6	21.7	19.7	18.0
China ²	17.1	17.8	18.5	18.1	17.5	17.4	17.0	22.1	20.1	21.0
Cook Islands	26.7	26.9	22.1	26.7	27.1	27.1	28.4	26.1	25.8	26.9
Fiji	21.6	21.6	22.7	23.6	23.1	24.2	23.5	22.3	16.6	15.1
Georgia	23.7	22.3	23.3	23.6	24.5	24.3	23.4	24.1	22.3	22.6
Indonesia ³	11.0	11.4	12.2	12.1	12.0	11.6	12.0	11.6	10.1	10.9
Japan ¹	25.7	26.2	30.0	30.2	30.3	30.9	31.5	31.5	33.2	..
Kazakhstan	21.2	23.8	21.1	15.5	14.9	16.0	17.0	16.7	14.1	15.6
Kyrgyzstan	17.6	17.8	20.4	19.1	19.5	19.3	20.3	19.4	17.4	20.0
Korea ¹	22.7	22.4	23.4	23.7	24.7	25.4	26.7	27.2	27.7	29.9
Lao PDR	..	11.5	12.3	12.6	11.9	11.0	10.9	10.5	9.2	9.7
Malaysia	15.5	13.8	15.3	14.5	14.0	13.4	12.5	12.5	11.4	11.8
Maldives	8.9	8.9	19.0	19.4	19.7	20.1	19.4	19.1	19.1	17.7
Mongolia	22.3	25.3	20.2	19.3	19.1	21.4	23.9	23.9	21.0	24.0
Nauru	..	..	9.4	18.0	14.8	24.9	32.4	43.0	41.5	36.6
New Zealand ¹	30.2	30.3	31.2	31.5	31.4	31.3	32.2	31.3	33.8	33.8
Pakistan	..	..	9.8	11.2	11.2	11.4	10.2	10.0	10.3	10.3
Papua New Guinea ⁴	15.9	17.0	18.0	15.2	14.6	13.9	13.6	13.5	12.0	12.1
Philippines	14.4	14.2	16.0	16.2	16.2	16.8	17.4	18.1	17.8	18.1
Samoa	21.0	19.4	22.0	22.4	22.9	23.2	23.9	24.0	25.0	25.3
Singapore	12.4	12.5	13.4	13.0	13.0	13.8	12.9	13.2	12.6	12.6
Solomon Islands	16.6	19.0	23.0	23.1	21.6	22.7	23.5	19.8	18.9	18.6
Thailand	16.6	17.6	18.4	18.9	18.1	17.5	17.7	17.2	16.5	16.4
Tokelau	15.5	17.7	17.1	15.1	14.7	16.8	18.1	19.2	20.8	22.2
Vanuatu	18.2	17.1	18.3	16.9	15.7	17.1	17.8	17.0	14.0	10.9
Viet Nam ³	20.0	20.0	17.7	18.2	18.4	18.4	18.3	18.9	17.7	18.2
Africa (31) average ⁵	14.2	14.4	15.5	15.6	15.6	15.7	15.9	16.2	16.0	..
Asia-Pacific (29) average ^{6, 7}	..	18.6	19.1	19.2	18.9	19.7	20.2	20.5	19.6	19.8
LAC average ⁸	19.4	20.0	20.9	21.4	21.2	21.2	21.5	21.7	20.9	21.7
OECD average ^{1, 9, 10}	31.5	31.5	32.8	32.9	33.6	33.3	33.5	33.4	33.6	34.1

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: The tax-to-GDP ratio for China does not include revenues from social security contributions (SSCs) in these years as historical data were not available.
3. Social security contributions data for Indonesia are only available after 2014 and are deemed negligible in earlier years. Social security data for Viet Nam are not available prior to 2010.
4. Total revenues are not calculated for 2000 and 2001 as the data are incomplete and do not include customs revenues for these two years.
5. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
7. 2021: Data for 2020 are used for Australia and Japan in the calculation of the Asia-Pacific (29) average due to data availability.
8. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
9. 1990 to 2020: represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).
10. 2021: calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.

StatLink  <https://stat.link/9wfm5g>

Table 3.2. Total tax revenue (excluding social security contributions) as percentage of GDP, 1990-2021

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Armenia	..	..	..	..	..	..	..	..	..	..
Australia ¹	28.1	30.4	28.9	29.7	29.8	30.1	29.8	29.3	29.4	26.7
Bangladesh	..	6.0	5.9	6.3	6.3	6.5	6.6	6.4	7.1	7.0
Bhutan	5.1	9.0	10.1	10.1	8.2	9.2	9.9	8.5	9.1	10.0
Cambodia	..	..	..	..	..	..	..	..	..	..
China	..	..	..	..	..	..	..	..	..	..
Cook Islands	..	..	..	..	..	..	..	25.9	24.9	24.0
Fiji	..	..	..	..	..	..	..	..	..	22.2
Georgia	..	12.1	12.2	12.5	11.4	15.2	16.6	18.7	21.0	24.2
Indonesia	..	..	..	..	..	..	..	..	..	..
Japan ¹	20.4	16.4	16.2	15.1	14.8	15.4	16.3	16.9	17.3	16.5
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.4	25.9	25.7	27.2
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Korea ¹	16.7	17.4	17.3	17.3	17.7	16.7	17.1	17.8	18.8	18.4
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	..	13.8	18.0	18.0	16.0	15.7	15.2	14.8	14.6	14.9
Maldives	..	..	..	..	..	..	11.4	11.5	11.9	11.5
Mongolia	..	..	..	..	..	..	..	23.9	24.7	22.9
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand ¹	36.2	32.5	32.0	33.2	33.2	34.2	36.1	35.3	33.9	32.9
Pakistan	..	..	..	..	..	..	..	..	..	..
Papua New Guinea ²	..	14.0	18.0	20.0	20.2	24.2	25.6	20.0	20.8	18.6
Philippines	..	13.3	13.1	12.4	12.5	12.1	12.8	14.0	13.8	13.8
Samoa	..	..	..	..	..	..	20.6	23.4	21.4	18.7
Singapore	..	15.2	15.1	12.9	12.3	12.0	11.8	11.8	13.2	14.0
Solomon Islands	..	..	..	..	..	..	..	..	15.4	16.7
Thailand	..	14.7	15.0	15.8	16.2	16.7	17.9	17.1	16.7	16.3
Tokelau	..	..	..	..	..	..	..	13.3	14.3	16.1
Vanuatu	..	16.2	16.3	16.4	16.3	16.9	17.1	17.5	19.4	19.8
Viet Nam	..	..	..	..	..	..	..	..	..	..
Africa (31) average ³	..	..	..	..	..	..	..	..	..	..
Asia-Pacific (29) average ^{4, 5}	..	..	..	..	..	..	..	..	..	..
LAC average ⁶	12.4	14.4	14.6	14.6	15.1	15.5	16.1	16.6	17.2	17.3
OECD average ^{1, 7, 8}	23.8	24.6	24.0	23.8	23.7	23.8	24.3	24.5	24.6	23.9
	2009	2010	2014	2015	2016	2017	2018	2019	2020	2021
Armenia	..	17.1	21.8	20.9	21.0	20.5	20.6	22.1	22.0	22.1
Australia ¹	25.4	25.2	27.2	27.8	27.5	28.5	28.6	27.7	28.5	..
Bangladesh	7.3	8.3	9.0	8.9	8.7	8.9	8.5	7.8	8.8	..
Bhutan	13.7	14.1	13.6	13.5	12.9	14.2	13.0	10.5	8.7	10.7
Cambodia	..	..	..	..	..	..	..	..	..	..
China	..	..	..	..	..	..	..	16.0	15.2	15.0
Cook Islands	26.7	26.9	22.1	26.7	27.1	27.1	28.4	26.1	25.8	26.9
Fiji	21.6	21.6	22.7	23.6	23.1	24.2	23.5	22.3	16.6	15.1
Georgia	23.7	22.3	23.3	23.6	24.5	24.3	23.4	24.1	22.3	22.6
Indonesia	..	..	..	12.0	11.6	11.2	11.5	11.1	9.5	10.3
Japan ¹	15.2	15.5	18.1	18.3	18.1	18.6	18.9	18.6	19.8	..
Kazakhstan	20.7	23.2	20.5	15.0	14.4	15.5	16.4	16.1	13.3	14.7
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Korea ¹	17.4	17.2	17.1	17.4	18.3	18.8	19.9	19.9	20.0	22.1
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	15.2	13.6	15.1	14.3	13.8	13.1	12.2	12.1	11.1	11.4
Maldives	8.9	8.9	19.0	19.4	19.7	20.1	19.4	19.1	19.1	17.7
Mongolia	18.4	22.0	16.2	15.1	14.7	16.9	19.1	19.2	17.1	19.1
Nauru	..	..	9.4	18.0	14.8	24.9	32.4	43.0	41.5	36.6
New Zealand ¹	30.2	30.3	31.2	31.5	31.4	31.3	32.2	31.3	33.8	33.8
Pakistan	..	..	9.8	11.2	11.2	11.4	10.2	10.0	10.3	10.3
Papua New Guinea ²	15.9	17.0	18.0	15.2	14.6	13.9	13.6	13.5	12.0	12.1
Philippines	12.5	12.4	13.8	13.9	14.0	14.5	15.0	15.5	15.0	15.2
Samoa	21.0	19.4	22.0	22.4	22.9	23.2	23.9	24.0	25.0	25.3
Singapore	12.4	12.5	13.4	13.0	13.0	13.8	12.9	13.2	12.6	12.6
Solomon Islands	16.6	19.0	23.0	23.1	21.6	22.7	23.5	19.8	18.9	18.6
Thailand	15.7	16.4	17.4	17.8	17.1	16.5	16.7	16.2	15.5	15.7
Tokelau	15.5	17.7	17.1	15.1	14.7	16.8	18.1	19.2	20.8	22.2
Vanuatu	18.2	17.1	18.3	16.9	15.7	17.1	17.8	17.0	14.0	10.9
Viet Nam	..	17.0	13.7	14.0	13.8	13.8	13.6	13.6	12.3	13.1
Africa (31) average ³	..	13.2	14.2	14.3	14.3	14.3	14.6	14.8	14.5	..
Asia-Pacific (29) average ^{4, 5}	..	18.5	18.5	18.4	18.1	18.9	19.4	19.3	18.5	18.6
LAC average ⁶	16.3	16.8	17.4	17.7	17.5	17.4	17.8	17.9	17.0	18.0
OECD average ^{1, 7, 8}	22.8	22.9	24.1	24.1	24.7	24.5	24.5	24.5	24.3	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. Total revenues are not calculated for 2000 and 2001 as the data are incomplete and do not include customs revenues for these two years.
3. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available.
5. 2021: Data for 2020 are used for Australia and Japan in the calculation of the Asia-Pacific (29) average due to data availability.
6. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
7. 1990 to 2020: represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).
8. 2021: calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.

StatLink  <https://stat.link/g49aoc>

Table 3.3. Tax revenue of main headings as percentage of GDP, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Armenia	8.4	0.6	0.0	0.0	13.1	0.6
Australia ^{1, 2}	16.8	0.0	1.3	2.9	7.6	0.0
Bangladesh ²	3.8	0.0	0.0	0.0	5.0	0.0
Bhutan	6.7	0.0	0.0	0.1	4.0	0.0
Cambodia ³	5.6	..	0.0	0.8	11.5	0.0
China	5.5	6.0	0.0	1.5	8.1	0.0
Cook Islands	8.3	0.0	0.0	0.0	18.6	0.0
Fiji	5.0	0.0	0.0	0.0	10.1	0.0
Georgia	8.0	0.0	0.0	0.9	13.5	0.2
Indonesia	4.2	0.6	0.0	0.1	4.8	1.2
Japan ^{1, 2}	10.1	13.4	0.0	2.7	6.9	0.1
Kazakhstan	5.9	0.9	1.0	0.4	7.4	0.0
Kyrgyzstan ³	4.3	..	0.0	0.3	15.1	0.3
Korea ¹	9.9	7.8	0.1	4.5	6.9	0.6
Lao PDR ³	2.3	..	0.0	0.1	7.3	0.0
Malaysia	8.0	0.3	0.0	0.0	3.0	0.4
Maldives	3.3	0.0	0.0	0.0	14.4	0.0
Mongolia	7.4	4.9	0.0	0.6	11.1	0.0
Nauru	26.6	0.0	0.0	0.0	9.9	0.0
New Zealand ¹	19.3	0.0	0.0	1.9	12.6	0.0
Pakistan	3.4	0.0	0.0	0.1	6.6	0.2
Papua New Guinea	6.8	0.0	0.0	0.0	5.3	0.0
Philippines	6.0	2.9	0.0	0.5	7.7	1.0
Samoa	6.0	0.0	0.0	0.0	19.3	0.0
Singapore	6.3	0.0	0.0	1.9	3.5	0.9
Solomon Islands ⁴	5.6	0.0	0.0	0.1	12.9	0.0
Thailand	5.8	0.7	0.0	0.2	9.6	0.1
Tokelau	11.1	0.0	0.0	0.0	11.1	0.0
Vanuatu	0.0	0.0	0.0	0.3	10.6	0.0
Viet Nam	5.3	5.1	0.0	0.0	7.8	0.0
Africa (31) average ^{2, 5}	6.2	1.5	0.1	0.3	8.0	0.2
Asia-Pacific (29) average ⁶	7.7	1.7	0.1	0.7	9.7	0.2
LAC average ⁷	5.7	3.7	0.2	0.9	10.8	0.3
OECD average ^{1, 2, 8}	11.3	9.2	0.5	1.9	10.6	0.2

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).

2. Data for Australia, Bangladesh, Japan, the Africa (31) average and the OECD average are for 2020.

3. Heading 2000: Data for social security contributions are not available.

4. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.

5. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).

6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.

7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).

8. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#). Data for 2020 are used as a complete breakdown in 2021 is not available.


StatLink  <https://stat.link/guydrq>

Table 3.4. Tax revenue of main headings as percentage of total taxation, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Armenia	36.9	2.7	0.0	0.0	57.7	2.7
Australia ^{1, 2}	59.0	0.0	4.5	10.1	26.5	0.0
Bangladesh ²	43.4	0.0	0.0	0.0	56.6	0.0
Bhutan	62.4	0.0	-0.1	0.6	37.1	0.0
Cambodia ³	31.3	..	0.0	4.6	64.0	0.1
China	26.0	28.6	0.0	7.0	38.4	0.0
Cook Islands	30.9	0.0	0.0	0.0	69.1	0.0
Fiji	32.9	0.0	0.0	0.0	67.1	0.0
Georgia	35.4	0.0	0.0	3.8	60.0	0.9
Indonesia	38.3	5.3	0.0	1.0	44.5	10.9
Japan ^{1, 2}	30.4	40.4	0.0	8.1	20.9	0.3
Kazakhstan	38.0	5.5	6.4	2.7	47.4	0.0
Kyrgyzstan ³	21.6	..	0.0	1.5	75.6	1.4
Korea ¹	33.2	26.2	0.3	15.1	23.1	2.1
Lao PDR ³	24.1	..	0.0	1.0	74.9	0.0
Malaysia	67.9	2.9	0.0	0.0	25.6	3.6
Maldives	18.6	0.0	0.0	0.0	81.4	0.0
Mongolia	30.9	20.3	0.0	2.7	46.1	0.0
Nauru	72.9	0.0	0.0	0.0	27.1	0.0
New Zealand ¹	57.0	0.0	0.0	5.7	37.3	0.0
Pakistan	32.9	0.0	0.0	1.0	64.0	2.0
Papua New Guinea	56.2	0.0	0.0	0.0	43.8	0.0
Philippines	33.1	16.1	0.0	2.8	42.4	5.6
Samoa	23.8	0.0	0.0	0.0	76.2	0.0
Singapore	49.7	0.0	0.0	15.3	28.0	7.1
Solomon Islands ⁴	30.2	0.0	0.0	0.5	69.3	0.0
Thailand	35.2	4.1	0.0	1.4	58.7	0.7
Tokelau	49.9	0.0	0.0	0.0	50.1	0.0
Vanuatu	0.0	0.0	0.0	2.6	97.4	0.0
Viet Nam	28.9	28.0	0.0	0.1	43.0	0.0
Africa (31) average ^{2, 5}	39.3	8.1	0.8	1.7	50.4	1.3
Asia-Pacific (29) average ⁶	37.5	6.9	0.4	3.0	51.6	1.3
LAC average ⁷	26.7	17.0	0.8	4.1	50.0	1.3
OECD average ^{1, 2, 8}	33.7	26.6	1.4	5.7	32.1	0.5

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).

2. Data for Australia, Bangladesh, Japan, the Africa (31) average and the OECD average are for 2020.

3. Heading 2000: Data for social security contributions are not available.

4. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.

5. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).

6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.

7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).

8. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#). Data for 2020 are used as a complete breakdown in 2021 is not available.


StatLink  <https://stat.link/sem5dj>

Table 3.5. Taxes on income and profits (1000) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	4.4	8.4	9.1	8.1	8.8	9.0	9.1	8.4
Australia ¹	17.6	17.6	14.3	15.8	15.8	16.8	17.2	16.4	16.8	..
Bangladesh	1.7	1.9	3.2	4.0	3.6	3.6	3.4	3.3	3.8	..
Bhutan	5.9	4.9	9.0	7.6	6.8	7.2	6.9	6.2	5.4	6.7
Cambodia	..	0.9	0.6	3.4	3.6	4.2	4.4	5.0	5.8	5.6
China	..	..	4.6	5.7	5.8	5.9	6.0	5.5	5.4	5.5
Cook Islands	..	..	10.6	9.4	9.1	9.9	10.9	8.8	10.3	8.3
Fiji	..	..	7.1	6.1	7.1	7.6	6.6	6.0	5.2	5.0
Georgia	3.0	4.2	8.1	9.6	9.7	9.0	8.9	8.8	8.6	8.0
Indonesia	3.8	5.8	5.2	5.2	5.4	4.8	5.1	4.9	3.8	4.2
Japan ¹	8.8	8.7	7.9	9.4	9.3	9.5	10.1	9.7	10.1	..
Kazakhstan	8.3	13.2	9.5	6.0	5.6	5.8	6.4	6.0	5.0	5.9
Kyrgyzstan	2.1	3.5	4.0	3.7	3.5	3.4	3.5	3.6	3.8	4.3
Korea ¹	6.0	6.3	6.3	7.2	7.7	8.1	9.1	9.0	8.6	9.9
Lao PDR	..	..	2.6	2.9	2.6	2.5	2.4	2.4	1.9	2.3
Malaysia	7.7	9.4	9.1	9.0	8.3	8.0	8.6	8.5	7.5	8.0
Maldives	..	0.4	0.6	5.0	4.8	4.5	4.0	4.1	6.3	3.3
Mongolia	..	..	10.0	5.1	4.4	5.8	6.4	6.8	5.9	7.4
Nauru	..	..	..	9.4	8.7	16.2	22.7	33.8	32.5	26.6
New Zealand ¹	19.5	22.7	16.3	17.3	17.5	17.4	18.1	17.2	19.1	19.3
Pakistan	..	..	..	3.6	3.8	3.9	3.3	3.2	3.1	3.4
Papua New Guinea	9.6	17.3	11.8	9.9	8.1	7.5	7.7	7.2	6.6	6.8
Philippines	5.9	5.8	5.6	6.5	6.5	6.7	6.2	6.4	6.4	6.0
Samoa	..	4.2	4.8	5.2	5.2	5.1	5.5	5.5	5.9	6.0
Singapore	8.0	5.9	5.6	5.8	5.9	6.7	6.0	6.3	6.7	6.3
Solomon Islands	..	..	5.8	6.9	6.3	6.7	6.2	5.7	5.5	5.6
Thailand	4.9	6.6	6.4	6.6	6.2	5.9	6.0	6.1	5.7	5.8
Tokelau	..	..	9.0	7.7	8.0	9.4	8.6	10.3	10.6	11.1
Vanuatu	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	8.8	6.4	4.9	4.5	4.7	4.9	4.9	4.6	5.3
Africa (31) average ²	..	..	5.5	6.0	5.8	5.8	5.9	6.1	6.2	..
Asia-Pacific (29) average ³	..	..	6.9	7.0	6.9	7.3	7.6	7.8	7.8	7.7
LAC average ⁴	4.0	5.0	5.5	5.7	5.5	5.4	5.7	5.7	5.6	5.7
OECD average ^{1,5}	11.4	11.2	10.2	10.9	10.9	11.2	11.3	11.3	11.3	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
3. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available.
4. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
5. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).

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Table 3.6. Taxes on income and profits (1000) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	21.7	39.8	42.7	39.0	41.9	40.4	40.4	36.9
Australia ¹	57.9	59.0	56.7	56.7	57.3	58.7	60.1	59.2	59.0	..
Bangladesh	28.4	29.5	38.7	45.3	42.0	40.2	40.2	42.0	43.4	..
Bhutan	65.7	49.7	64.0	55.8	52.7	50.9	53.2	59.5	61.2	62.4
Cambodia	..	10.9	8.5	21.6	23.1	25.0	23.5	23.0	29.3	31.3
China ²	..	..	..	..	..	..	..	24.9	26.8	26.0
Cook Islands	..	39.2	39.4	35.0	33.5	36.6	38.6	33.6	40.0	30.9
Fiji	..	..	32.6	25.8	30.6	31.5	28.1	27.0	31.7	32.9
Georgia	21.1	20.8	36.5	40.6	39.5	37.1	38.1	36.7	38.7	35.4
Indonesia	47.7	46.8	45.8	43.1	44.7	41.0	42.2	42.1	38.2	38.3
Japan ¹	34.8	33.8	30.2	31.2	30.6	30.7	31.9	30.8	30.4	..
Kazakhstan	41.4	51.7	40.0	38.8	37.3	35.9	37.9	36.3	35.2	38.0
Kyrgyzstan	17.9	22.0	22.3	19.3	17.9	17.6	17.1	18.5	21.7	21.6
Korea ¹	28.8	29.2	28.0	30.3	31.2	32.1	34.1	33.2	30.9	33.2
Lao PDR	..	..	22.7	22.7	21.9	23.1	22.3	22.4	20.7	24.1
Malaysia	54.6	60.7	66.1	61.9	59.3	60.1	68.5	68.1	65.6	67.9
Maldives	..	3.9	6.9	26.0	24.4	22.6	20.7	21.3	33.3	18.6
Mongolia	..	..	39.5	26.5	22.8	26.9	26.8	28.3	28.0	30.9
Nauru	..	..	..	52.2	58.7	64.9	70.2	78.6	78.3	72.9
New Zealand ¹	60.0	63.0	53.8	54.9	55.6	55.6	56.3	55.1	56.5	57.0
Pakistan	..	..	..	32.6	33.8	34.4	32.3	32.1	30.2	32.9
Papua New Guinea	68.5	67.6	69.4	65.2	55.8	54.2	56.8	53.7	55.2	56.2
Philippines	38.6	39.9	39.2	40.2	40.3	39.8	35.4	35.7	36.1	33.1
Samoa	..	20.4	24.7	23.1	22.8	22.1	23.0	23.0	23.8	23.8
Singapore	52.8	50.3	44.7	44.7	44.9	48.3	46.6	48.1	53.7	49.7
Solomon Islands	..	..	30.3	30.1	29.1	29.6	26.3	28.8	29.0	30.2
Thailand	31.8	35.1	36.5	34.9	34.4	33.4	34.1	35.6	34.9	35.2
Tokelau	..	..	51.1	51.1	54.6	55.8	47.3	53.7	50.8	49.9
Vanuatu	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	46.4	32.0	27.2	24.6	25.5	26.9	26.1	26.2	28.9
Africa (31) average ³	..	..	38.6	39.1	38.2	38.0	38.1	38.6	39.3	..
Asia-Pacific (29) average ⁴	..	..	36.3	36.8	36.6	36.9	37.2	37.1	38.1	37.5
LAC average ⁵	22.4	25.0	26.4	26.5	26.2	26.0	26.5	26.6	26.9	26.7
OECD average ^{1,6}	33.9	33.8	32.2	33.2	32.8	33.6	34.0	34.0	33.7	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for China are not included in the calculation prior to 2019 as historic data for social security contributions are not available. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available.
5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
6. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).


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Table 3.7. Social security contributions (2000) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	3.0	0.2	0.3	0.3	0.3	0.3	0.4	0.6
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cambodia	..	..	..	..	..	..	..	..	..	..
China ²	..	..	..	..	..	..	..	6.1	4.9	6.0
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Georgia	2.3	3.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia ³	..	..	..	0.1	0.4	0.4	0.4	0.5	0.6	0.6
Japan ¹	8.9	9.5	10.8	11.9	12.2	12.3	12.7	12.9	13.4	..
Kazakhstan	0.0	0.2	0.6	0.6	0.6	0.5	0.5	0.5	0.7	0.9
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Korea ¹	3.5	4.6	5.2	6.3	6.5	6.5	6.8	7.3	7.8	7.8
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia ⁴	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3
Maldives	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	3.3	4.2	4.4	4.5	4.8	4.7	3.9	4.9
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pakistan	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Papua New Guinea	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	2.0	1.8	1.8	2.3	2.3	2.2	2.4	2.6	2.8	2.9
Samoa	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Solomon Islands ⁵	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	0.6	0.9	1.2	1.1	1.0	1.0	1.0	1.0	1.0	0.7
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam ⁶	..	..	3.0	4.2	4.5	4.6	4.7	5.3	5.4	5.1
Africa (31) average ⁷	..	..	1.2	1.3	1.3	1.4	1.4	1.4	1.5	..
Asia-Pacific (29) average ⁸	..	..	1.3	1.2	1.3	1.3	1.4	1.6	1.6	1.7
LAC average ⁹	2.7	2.7	3.2	3.7	3.7	3.8	3.8	3.8	3.9	3.7
OECD average ^{1, 10}	8.4	8.3	8.6	8.8	8.9	8.9	8.9	8.9	9.2	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Social security contributions data for Indonesia are only available after 2014 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), Unemployment Insurance (JKP) and mandatory contributions from BPJS Health for formal workers. Contributions from the BPJS Health since 2018 have been estimated.
4. Heading 2000: Starting from 2015, social security contribution data is given as a lump sum.
5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Social security data for Viet Nam are not available prior to 2010.
7. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
8. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
9. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
10. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).

Table 3.8. Social security contributions (2000) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	15.1	1.0	1.2	1.4	1.4	1.3	1.8	2.7
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cambodia	..	..	..	..	..	..	..	..	..	..
China ²	..	..	..	..	..	..	..	27.5	24.2	28.6
Cook Islands	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Georgia	16.2	17.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia ³	..	..	..	0.6	3.2	3.4	3.6	4.3	5.9	5.3
Japan ¹	35.2	36.9	41.1	39.4	40.4	39.9	40.2	41.1	40.4	..
Kazakhstan	0.0	0.7	2.5	3.8	3.8	3.4	3.2	3.2	5.3	5.5
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Korea ¹	16.7	21.2	23.3	26.6	26.2	25.7	25.4	26.7	28.0	26.2
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia ⁴	2.0	1.6	1.8	1.7	1.8	1.9	2.4	2.5	3.1	2.9
Maldives	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	13.1	22.0	23.2	21.0	20.1	19.8	18.7	20.3
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pakistan	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Papua New Guinea	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	13.1	12.5	12.6	14.1	14.0	13.4	13.6	14.3	15.7	16.1
Samoa	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Solomon Islands ⁵	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	3.7	4.9	7.1	5.6	5.6	5.7	5.7	5.9	5.8	4.1
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam ⁶	..	..	14.8	23.1	24.8	25.1	25.8	27.9	30.5	28.0
Africa (31) average ⁷	..	..	7.0	7.3	7.4	7.6	7.3	7.3	8.1	..
Asia-Pacific (29) average ⁸	..	..	6.0	5.5	5.8	5.6	5.7	6.7	6.9	6.9
LAC average ⁹	15.5	14.5	15.8	16.9	16.9	17.3	17.2	17.4	18.5	17.0
OECD average ^{1, 10}	24.9	25.0	26.6	25.9	25.9	25.8	25.9	25.9	26.6	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Social security contributions data for Indonesia are only available after 2014 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), Unemployment Insurance (JKP) and mandatory contributions from BPJS Health for formal workers. Contributions from the BPJS Health since 2018 have been estimated.
4. Heading 2000: Starting from 2015, social security contribution data is given as a lump sum.
5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Social security data for Viet Nam are not available prior to 2010.
7. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
8. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
9. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
10. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).


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Table 3.9. Taxes on property (4000) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Australia ¹	2.7	2.6	2.4	3.0	3.0	2.9	2.7	2.7	2.9	..
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Cambodia	..	0.0	0.0	0.6	0.4	0.6	0.8	1.0	0.9	0.8
China	..	..	1.3	1.7	1.5	1.5	1.4	1.4	1.5	1.5
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	0.7	0.8	0.7	0.8	0.7	0.4	0.0
Georgia	0.7	0.5	0.9	0.9	1.0	1.0	1.0	1.0	0.9	0.9
Indonesia	0.3	0.6	0.6	0.3	0.2	0.2	0.2	0.2	0.2	0.1
Japan ¹	2.7	2.5	2.6	2.5	2.5	2.5	2.6	2.6	2.7	..
Kazakhstan	0.8	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.4
Kyrgyzstan	0.3	0.3	0.6	0.4	0.4	0.3	0.3	0.3	0.3	0.3
Korea ¹	2.6	2.6	2.5	2.9	2.9	3.0	3.1	3.1	3.9	4.5
Lao PDR	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Malaysia	0.0	0.0	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maldives	..	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0
Mongolia	..	..	0.5	0.5	0.5	0.6	0.5	0.6	0.6	0.6
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	1.7	1.8	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9
Pakistan ²	..	..	..	0.1	0.1	0.2	0.2	0.1	0.1	0.1
Papua New Guinea	0.5	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Philippines	0.5	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.5	0.5
Samoa	..	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	1.7	1.3	1.8	1.7	1.7	1.9	1.8	1.7	1.4	1.9
Solomon Islands	..	..	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Thailand	0.3	0.4	0.2	0.5	0.4	0.5	0.5	0.5	0.2	0.2
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	0.5	0.6	0.7	0.5	0.5	0.5	0.6	0.6	0.5	0.3
Viet Nam	..	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Africa (31) average ³	..	..	0.4	0.4	0.4	0.3	0.3	0.4	0.3	..
Asia-Pacific (29) average ⁴	..	..	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
LAC average ⁵	0.7	1.0	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.9
OECD average ^{1,6}	1.7	1.7	1.6	1.8	2.2	1.9	1.8	1.8	1.9	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. Other taxes on property data have not been available separately since 2020. They are included in other local tax revenues classified under heading 6200.
3. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
6. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).


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Table 3.10. Taxes on property (4000) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Australia ¹	8.8	8.6	9.4	10.7	10.8	10.1	9.5	9.8	10.1	..
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.3	0.2	0.1	0.4	0.3	0.1	0.1	0.1	0.8	0.6
Cambodia	..	0.0	0.0	3.8	2.9	3.7	4.3	4.6	4.7	4.6
China ²	..	..	..	..	..	..	..	6.4	7.4	7.0
Cook Islands	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	3.1	3.3	2.9	3.3	3.0	2.6	0.0
Georgia	5.2	2.5	3.9	3.6	4.1	4.0	4.2	4.0	4.0	3.8
Indonesia	3.7	5.2	5.2	2.4	1.6	1.4	1.4	1.5	1.7	1.0
Japan ¹	10.5	9.7	9.7	8.2	8.3	8.2	8.1	8.2	8.1	..
Kazakhstan	4.1	2.4	2.4	3.6	3.3	3.0	2.8	2.8	3.1	2.7
Kyrgyzstan	2.3	2.0	3.2	1.9	1.8	1.8	1.7	1.8	1.9	1.5
Korea ¹	12.4	11.9	11.3	12.4	11.6	11.7	11.6	11.4	14.2	15.1
Lao PDR	..	..	1.1	0.9	0.7	0.7	1.1	1.2	1.2	1.0
Malaysia	0.0	0.0	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maldives	..	0.2	0.4	0.3	0.2	0.7	0.3	0.2	0.0	0.0
Mongolia	..	..	1.9	2.6	2.7	2.6	2.2	2.5	2.9	2.7
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	5.3	4.9	6.6	6.2	6.1	6.0	5.8	6.2	5.5	5.7
Pakistan ³	..	..	..	1.1	1.1	1.5	1.7	1.4	1.0	1.0
Papua New Guinea	3.2	1.2	1.0	0.6	0.8	0.4	0.9	0.4	0.4	0.0
Philippines	3.1	3.4	3.0	2.8	2.7	2.8	2.6	2.5	2.7	2.8
Samoa	..	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	11.2	11.2	14.5	13.0	13.0	14.1	14.0	13.2	11.4	15.3
Solomon Islands	..	..	0.6	0.8	0.7	0.5	0.5	0.6	0.5	0.5
Thailand	2.2	2.3	1.3	2.7	2.3	2.8	2.7	2.7	1.4	1.4
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	3.2	3.6	4.4	3.0	2.9	3.0	3.1	3.6	3.4	2.6
Viet Nam	..	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Africa (31) average ⁴	..	..	2.0	2.0	2.0	1.7	1.8	1.8	1.7	..
Asia-Pacific (29) average ⁵	..	..	3.2	3.0	2.9	2.9	2.9	3.0	3.1	3.0
LAC average ⁶	3.9	5.4	4.2	4.2	4.0	4.0	3.9	4.0	3.7	4.1
OECD average ^{1,7}	5.3	5.4	5.4	5.7	6.5	5.8	5.5	5.6	5.7	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Other taxes on property data have not been available separately since 2020. They are included in other local tax revenues classified under heading 6200.
4. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
5. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
6. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
7. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).

Table 3.11. Taxes on goods and services (5000) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	11.4	12.3	11.7	12.0	12.4	12.8	12.6	13.1
Australia ¹	8.8	8.3	7.2	7.7	7.4	7.5	7.3	7.3	7.6	..
Bangladesh	4.3	4.6	5.1	4.9	5.0	5.3	5.1	4.5	5.0	..
Bhutan	2.9	4.8	4.9	5.9	6.1	6.9	6.0	4.3	3.3	4.0
Cambodia	..	7.0	6.7	11.6	11.7	12.0	13.5	15.7	13.0	11.5
China	..	..	11.9	10.7	10.2	10.0	9.6	9.1	8.4	8.1
Cook Islands	..	..	16.3	17.4	18.0	17.2	17.4	17.3	15.5	18.6
Fiji	..	..	14.6	16.8	15.3	15.9	16.1	15.6	10.9	10.1
Georgia	7.6	11.9	13.0	13.1	12.4	13.8	13.4	13.9	12.6	13.5
Indonesia	3.5	4.9	4.7	5.2	4.8	5.0	5.0	4.7	4.3	4.8
Japan ¹	4.9	5.0	4.9	6.3	6.2	6.5	6.2	6.2	6.9	..
Kazakhstan	6.9	9.0	11.9	7.2	7.2	8.2	8.5	8.6	6.9	7.4
Kyrgyzstan	9.3	11.9	13.2	15.0	15.7	15.5	16.5	15.5	13.3	15.1
Korea ¹	8.0	7.4	7.5	6.7	7.0	7.0	7.0	7.0	6.8	6.9
Lao PDR	..	..	8.7	9.6	9.2	8.4	8.3	8.1	7.2	7.3
Malaysia	5.6	5.4	3.9	4.8	5.0	4.7	3.2	3.2	3.2	3.0
Maldives	..	10.9	8.3	14.3	14.9	15.4	15.3	15.0	12.7	14.4
Mongolia	..	..	11.5	9.4	9.8	10.6	12.2	11.8	10.6	11.1
Nauru	..	..	..	8.6	6.1	8.7	9.6	9.2	9.0	9.9
New Zealand ¹	11.3	11.6	12.0	12.3	12.0	12.0	12.2	12.1	12.8	12.6
Pakistan	..	..	..	7.1	7.0	7.1	6.5	6.4	6.9	6.6
Papua New Guinea	4.0	8.0	5.0	5.2	6.3	6.3	5.7	6.2	5.3	5.3
Philippines	6.4	5.8	5.9	6.3	6.4	6.8	7.5	7.7	7.3	7.7
Samoa	..	16.3	14.6	17.2	17.7	18.1	18.4	18.5	19.1	19.3
Singapore	4.7	4.0	4.3	4.1	4.1	3.9	3.8	3.8	3.6	3.5
Solomon Islands	..	..	13.1	16.0	15.1	15.9	17.2	14.0	13.3	12.9
Thailand	9.4	10.6	9.6	10.6	10.3	10.1	10.0	9.5	9.4	9.6
Tokelau	..	..	8.6	7.4	6.7	7.4	9.5	8.9	10.2	11.1
Vanuatu	15.7	16.4	16.3	16.4	15.3	16.6	17.3	16.4	13.6	10.6
Viet Nam	..	10.1	10.6	9.0	9.3	9.1	8.7	8.7	7.6	7.8
Africa (31) average ²	..	..	7.4	8.0	8.1	8.2	8.3	8.4	8.0	..
Asia-Pacific (29) average ³	..	..	9.7	10.2	10.0	10.3	10.5	10.3	9.4	9.7
LAC average ⁴	9.4	9.8	10.0	10.6	10.6	10.7	10.7	10.7	10.1	10.8
OECD average ^{1,5}	10.8	10.8	10.5	10.8	10.9	10.9	10.8	10.7	10.6	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
3. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
4. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
5. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).


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Table 3.12. Taxes on goods and services (5000) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	56.5	58.1	54.9	57.4	59.4	57.0	56.1	57.7
Australia ¹	28.8	27.9	28.8	27.5	27.0	26.4	25.5	26.3	26.5	..
Bangladesh	71.6	70.5	61.3	54.7	58.0	59.8	59.8	58.0	56.6	..
Bhutan	32.2	48.8	34.8	43.5	47.4	49.0	46.3	40.6	38.0	37.1
Cambodia	..	88.8	91.4	74.6	74.0	71.2	72.1	72.3	65.9	64.0
China ²	..	..	..	..	..	..	..	41.3	41.7	38.4
Cook Islands	..	60.8	60.6	65.0	66.5	63.4	61.4	66.4	60.0	69.1
Fiji	..	..	67.4	71.2	66.2	65.6	68.6	70.0	65.8	67.1
Georgia	53.0	58.8	58.2	55.5	50.4	57.0	57.1	57.5	56.7	60.0
Indonesia	44.7	39.9	41.8	43.3	39.8	42.7	41.8	40.6	42.7	44.5
Japan ¹	19.3	19.4	18.7	21.0	20.4	21.0	19.5	19.7	20.9	..
Kazakhstan	34.7	35.1	50.2	46.5	48.1	51.0	50.2	51.8	49.0	47.4
Kyrgyzstan	79.7	75.7	74.4	78.7	80.2	80.7	81.2	79.7	76.4	75.6
Korea ¹	38.4	34.3	33.7	28.0	28.1	27.7	26.3	25.8	24.4	23.1
Lao PDR	..	..	76.2	76.4	77.4	76.2	76.6	76.4	78.1	74.9
Malaysia	39.8	34.7	28.4	33.0	35.6	34.8	25.8	25.9	27.6	25.6
Maldives	..	96.0	92.7	73.7	75.4	76.7	79.0	78.5	66.7	81.4
Mongolia	..	..	45.5	48.9	51.3	49.6	50.8	49.5	50.4	46.1
Nauru	..	..	..	47.8	41.3	35.1	29.8	21.4	21.7	27.1
New Zealand ¹	34.7	32.1	39.6	38.9	38.3	38.4	37.8	38.7	38.0	37.3
Pakistan	..	..	..	63.9	63.0	62.3	63.8	64.2	66.7	64.0
Papua New Guinea	28.2	31.1	29.6	34.3	43.2	45.3	42.2	45.9	44.4	43.8
Philippines	42.0	39.9	41.2	39.1	39.2	40.3	43.0	42.5	40.8	42.4
Samoa	..	79.0	75.3	76.9	77.2	77.9	77.0	77.2	76.2	76.2
Singapore	31.1	34.0	34.4	31.7	31.8	28.5	29.5	28.8	29.0	28.0
Solomon Islands	..	..	69.1	69.1	70.1	69.8	73.1	70.6	70.5	69.3
Thailand	61.9	56.4	54.4	56.2	56.9	57.4	56.7	55.1	57.2	58.7
Tokelau	..	..	48.9	48.9	45.4	44.2	52.7	46.3	49.2	50.1
Vanuatu	96.8	96.4	95.6	97.0	97.1	97.0	96.9	96.5	96.6	97.4
Viet Nam	..	53.3	53.0	49.5	50.5	49.2	47.2	45.9	43.2	43.0
Africa (31) average ³	..	..	52.5	51.3	52.2	52.4	52.4	51.9	50.4	..
Asia-Pacific (29) average ⁴	..	..	53.9	53.5	53.5	53.4	53.3	52.1	51.0	51.6
LAC average ⁵	56.9	53.4	51.1	50.3	50.5	50.5	50.2	49.8	48.5	50.0
OECD average ^{1,6}	33.9	33.9	34.0	33.3	33.1	33.1	32.8	32.6	32.1	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
6. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).

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Table 3.13. Taxes on general consumption (5110) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	8.3	8.6	8.0	7.7	7.6	7.7	8.1	8.4
Australia ¹	3.7	4.0	3.4	3.7	3.6	3.6	3.4	3.3	3.6	..
Bangladesh	1.8	2.1	2.8	2.7	2.7	2.9	3.0	2.7	2.9	..
Bhutan	1.5	1.8	2.1	2.6	2.5	2.6	2.7	2.8	2.3	2.8
Cambodia	..	2.8	2.0	5.0	5.1	5.3	5.6	6.6	6.0	5.2
China ²	..	..	9.1	7.8	7.6	7.6	7.3	6.7	6.1	5.8
Cook Islands	..	..	11.0	12.5	12.5	12.0	12.7	12.6	10.5	14.4
Fiji	..	..	8.7	9.8	7.5	7.8	7.6	7.5	5.3	5.4
Georgia	4.7	8.3	10.1	10.3	9.2	10.1	9.9	10.6	9.2	10.3
Indonesia	2.3	3.3	3.4	3.7	3.3	3.5	3.6	3.4	2.9	3.3
Japan ¹	2.3	2.5	2.5	4.1	4.0	4.0	4.0	4.2	4.9	..
Kazakhstan	4.4	4.5	3.1	2.3	3.2	3.1	3.3	3.9	3.6	3.3
Kyrgyzstan	5.8	8.6	10.3	10.8	10.7	10.5	11.2	10.1	8.8	10.4
Korea ¹	3.6	3.8	3.9	3.6	3.9	4.1	4.1	4.3	4.2	4.3
Lao PDR	..	..	3.3	4.3	3.6	3.5	3.4	3.3	2.8	3.2
Malaysia ³	1.7	1.4	1.0	2.7	3.3	3.2	1.7	1.0	1.0	0.9
Maldives	..	0.0	0.0	9.6	9.3	9.4	9.4	9.0	7.5	9.3
Mongolia	..	..	5.9	4.6	4.8	5.8	6.7	6.6	5.8	6.3
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	8.1	8.6	9.3	9.5	9.4	9.5	9.5	9.5	10.4	10.4
Pakistan	..	..	..	4.4	4.2	4.4	3.8	3.8	4.1	4.3
Papua New Guinea	3.3	3.6	2.3	2.7	3.9	3.8	3.2	3.3	3.0	2.9
Philippines	2.6	2.6	3.5	4.0	4.1	4.2	4.3	4.3	3.8	4.0
Samoa	..	7.6	6.8	9.1	8.8	9.3	9.6	9.9	10.0	10.2
Singapore	1.3	1.8	2.4	2.4	2.5	2.3	2.2	2.2	2.1	2.1
Solomon Islands	..	..	6.3	7.0	6.2	6.7	6.7	5.7	5.6	6.0
Thailand	3.5	4.6	3.7	3.9	3.9	3.8	3.9	3.6	3.5	3.9
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	9.1	10.5	6.6	7.2	6.6	7.3	8.2	7.6	6.2	5.0
Viet Nam	..	5.0	5.7	4.9	4.8	5.0	4.9	4.7	4.2	4.4
Africa (31) average ⁴	..	..	4.2	4.7	4.7	4.7	4.8	4.9	4.5	..
Asia-Pacific (29) average ⁵	..	..	5.0	5.6	5.4	5.5	5.5	5.5	5.0	5.3
LAC average ⁶	4.9	5.5	5.9	6.6	6.7	6.7	6.8	6.7	6.4	7.0
OECD average ^{1,7}	6.6	6.7	6.6	6.8	6.9	6.9	7.0	6.9	6.9	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
3. Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset. GST was abolished by the government in 2018 and replaced by sales tax and service tax.
4. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
5. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
6. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
7. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).

Table 3.14. Taxes on general consumption (5110) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	40.9	40.9	37.7	36.9	36.5	34.4	36.0	37.1
Australia ¹	12.0	13.2	13.5	13.2	13.0	12.5	12.0	12.0	12.7	..
Bangladesh	30.5	32.7	33.1	30.1	31.6	32.4	35.0	34.9	33.4	..
Bhutan	16.7	18.0	15.1	19.3	19.3	18.4	21.0	26.8	25.9	26.1
Cambodia	..	35.9	27.3	31.7	32.4	31.2	30.1	30.5	30.6	28.9
China ²⁻³	..	..	..	..	..	..	..	30.2	30.3	27.8
Cook Islands	..	39.6	41.1	46.6	46.1	44.4	44.6	48.5	40.5	53.6
Fiji	..	..	40.4	41.3	32.4	32.3	32.2	33.8	32.2	35.5
Georgia	32.4	40.9	45.3	43.8	37.4	41.6	42.4	44.2	41.3	45.6
Indonesia	29.4	27.0	29.6	30.4	27.8	30.5	30.3	29.0	29.0	29.9
Japan ¹	9.1	9.5	9.6	13.7	13.3	13.0	12.8	13.2	14.9	..
Kazakhstan	22.2	17.7	13.1	14.8	21.3	19.1	19.4	23.2	25.5	21.4
Kyrgyzstan	49.7	54.5	58.0	56.7	54.8	54.4	55.4	52.2	50.4	51.7
Korea ¹	17.0	17.4	17.5	15.3	15.8	16.0	15.3	15.7	15.1	14.4
Lao PDR	..	..	28.6	33.9	30.5	31.8	31.4	31.4	30.6	33.1
Malaysia ⁴	11.9	9.2	7.2	18.9	23.6	24.2	13.4	8.2	9.1	7.5
Maldives	..	0.0	0.0	49.5	47.1	46.7	48.6	46.9	39.2	52.5
Mongolia	..	..	23.4	23.7	25.0	27.0	28.2	27.5	27.8	26.5
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	24.9	23.8	30.7	30.2	29.9	30.2	29.6	30.4	30.6	30.6
Pakistan	..	..	..	39.7	37.6	38.4	37.3	38.5	39.8	41.7
Papua New Guinea	23.8	13.9	13.3	17.9	26.6	27.1	23.4	24.5	24.8	23.5
Philippines	17.0	18.1	24.8	24.9	25.2	25.3	24.7	23.6	21.1	22.0
Samoa	..	36.7	35.0	40.4	38.5	40.0	40.1	41.1	40.1	40.2
Singapore	8.3	14.9	19.6	18.6	18.9	16.5	16.8	16.5	16.8	16.9
Solomon Islands	..	..	33.3	30.1	28.8	29.4	28.8	28.6	29.5	32.1
Thailand	23.1	24.5	20.8	20.8	21.5	21.9	22.2	20.6	21.1	23.8
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	56.4	61.5	38.8	42.8	41.6	42.5	45.8	44.6	44.1	46.5
Viet Nam	..	26.6	28.4	26.7	26.0	27.1	26.8	24.9	23.9	24.3
Africa (31) average ⁵	..	..	29.6	29.3	29.6	29.8	30.0	29.5	28.4	..
Asia-Pacific (29) average ⁶	..	..	25.2	28.1	27.6	27.8	27.5	27.6	27.0	28.3
LAC average ⁷	27.9	28.6	29.6	30.9	31.5	31.2	31.5	31.1	30.9	32.2
OECD average ^{1,8}	20.5	21.1	21.3	21.0	20.8	21.1	21.1	21.1	20.9	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
4. Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset. GST was abolished by the government in 2018 and replaced by sales tax and service tax.
5. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
8. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).


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Table 3.15. Taxes on specific goods and services (5120) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	2.6	3.0	3.0	3.6	4.2	4.4	4.0	3.7
Australia ¹	4.3	3.6	3.0	2.9	2.8	2.9	2.8	2.9	2.9	..
Bangladesh	2.5	2.5	2.3	2.2	2.3	2.4	2.1	1.8	2.0	..
Bhutan	1.4	3.0	2.8	3.1	3.4	4.1	3.0	1.3	0.8	1.0
Cambodia	..	4.2	2.5	6.4	6.3	6.5	7.5	8.7	6.6	5.9
China ²	..	..	2.5	2.5	2.2	2.2	2.0	2.2	2.0	2.0
Cook Islands	..	..	5.0	4.7	5.3	4.9	4.6	4.5	4.7	4.1
Fiji	..	..	5.8	7.0	7.8	8.0	8.5	8.0	5.5	4.8
Georgia	2.8	3.5	2.9	2.8	3.2	3.7	3.5	3.2	3.4	3.3
Indonesia	1.2	1.6	1.4	1.6	1.4	1.4	1.4	1.3	1.4	1.6
Japan ¹	2.0	2.0	1.9	1.8	1.7	2.0	1.7	1.6	1.5	..
Kazakhstan	2.1	3.9	8.3	4.6	3.7	4.8	4.9	4.5	3.1	3.8
Kyrgyzstan	2.8	2.8	2.7	4.1	4.8	4.9	5.0	5.2	4.4	4.6
Korea ¹	4.1	3.4	3.4	2.6	2.6	2.6	2.5	2.4	2.2	2.2
Lao PDR	..	..	4.3	4.1	4.5	3.7	4.3	4.1	3.2	3.4
Malaysia	2.9	3.2	2.4	1.6	1.3	1.0	1.2	1.8	1.8	1.9
Maldives	..	10.7	8.1	4.6	5.4	5.9	5.8	5.9	5.0	5.0
Mongolia	..	..	4.8	4.1	4.1	3.8	4.5	4.5	4.1	4.1
Nauru	..	..	..	8.0	5.7	8.3	9.0	8.6	8.4	9.3
New Zealand ¹	2.5	2.2	1.9	1.9	1.8	1.8	1.9	1.8	1.7	1.5
Pakistan	..	..	..	2.6	2.8	2.7	2.7	2.5	2.7	2.3
Papua New Guinea	0.6	4.4	2.8	2.5	2.4	2.5	2.5	2.9	2.4	2.5
Philippines	3.7	3.1	2.2	2.2	2.2	2.4	3.1	3.3	3.4	3.6
Samoa	..	8.7	7.8	8.2	8.9	8.8	8.8	8.6	9.0	9.1
Singapore	2.0	1.6	1.3	1.3	1.2	1.2	1.1	1.1	1.0	1.0
Solomon Islands	..	..	6.7	8.9	8.8	9.0	10.3	8.2	7.6	6.8
Thailand	5.6	5.7	5.7	5.4	5.3	5.3	5.1	5.1	4.9	4.9
Tokelau	..	..	8.6	7.4	6.7	7.4	9.5	8.9	10.2	11.1
Vanuatu	6.5	6.0	7.0	6.4	6.1	6.4	6.4	6.0	5.5	4.4
Viet Nam	..	4.7	4.4	3.7	4.0	3.6	3.3	3.5	3.0	3.0
Africa (31) average ³	..	..	3.0	3.2	3.3	3.3	3.3	3.3	3.2	..
Asia-Pacific (29) average ⁴	..	..	4.2	4.1	4.1	4.3	4.5	4.4	4.0	4.0
LAC average ⁵	4.3	4.0	3.7	3.6	3.5	3.6	3.6	3.7	3.3	3.5
OECD average ^{1,6}	3.7	3.5	3.3	3.3	3.4	3.3	3.2	3.1	3.0	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
3. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
6. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).

Table 3.16. Taxes on specific goods and services (5120) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	12.7	14.2	14.1	17.4	19.9	19.5	17.7	16.4
Australia ¹	14.1	12.1	12.0	10.5	10.1	10.1	9.9	10.6	10.1	..
Bangladesh	41.1	37.8	28.2	24.6	26.4	27.4	24.8	23.1	23.2	..
Bhutan	15.5	30.8	19.6	22.6	26.4	28.8	23.4	11.9	9.5	8.9
Cambodia	..	52.9	33.6	41.1	39.8	38.3	40.4	40.3	33.3	32.9
China ²⁻³	..	..	..	..	..	..	..	9.9	10.1	9.6
Cook Islands	..	20.3	18.6	17.7	19.5	18.1	16.1	17.3	18.1	15.4
Fiji	..	..	26.9	29.8	33.7	33.2	36.3	36.1	33.5	31.5
Georgia	19.6	17.4	13.0	11.7	13.0	15.4	14.7	13.4	15.4	14.4
Indonesia	15.3	12.9	12.2	12.9	12.0	12.2	11.6	11.6	13.7	14.6
Japan ¹	7.9	7.7	7.2	5.8	5.7	6.6	5.3	5.1	4.5	..
Kazakhstan	10.3	15.2	35.1	29.5	24.9	30.1	29.1	26.8	21.8	24.3
Kyrgyzstan	23.7	18.0	15.4	21.2	24.6	25.4	24.8	26.6	25.1	23.1
Korea ¹	19.7	15.9	15.1	10.9	10.5	10.1	9.4	8.7	7.8	7.4
Lao PDR	..	..	37.8	32.9	37.9	33.7	39.3	38.8	34.4	35.2
Malaysia	20.5	20.8	17.3	11.0	9.0	7.8	9.4	14.4	15.7	15.9
Maldives	..	93.6	90.8	23.5	27.6	29.3	29.8	30.9	26.5	28.0
Mongolia	..	..	19.0	21.3	21.6	17.8	18.9	18.8	19.6	16.9
Nauru	..	..	..	44.6	38.2	33.3	27.8	19.9	20.3	25.3
New Zealand ¹	7.5	6.2	6.4	6.1	5.9	5.7	5.8	5.8	5.0	4.4
Pakistan	..	..	..	23.6	24.8	23.3	26.0	25.3	26.5	21.8
Papua New Guinea	4.5	17.2	16.3	16.4	16.7	18.2	18.8	21.4	19.6	20.2
Philippines	24.5	20.9	15.7	13.7	13.4	14.5	17.8	18.4	19.3	19.9
Samoa	..	42.3	40.2	36.5	38.7	38.0	36.9	35.9	36.1	36.0
Singapore	13.0	13.5	10.3	10.0	9.2	8.8	8.7	8.7	8.3	8.1
Solomon Islands	..	..	35.3	38.4	40.6	39.8	43.9	41.3	40.2	36.4
Thailand	37.0	30.3	32.1	28.3	29.0	30.0	28.8	29.4	30.0	29.7
Tokelau	..	..	48.9	48.9	45.4	44.2	52.7	46.3	49.2	50.1
Vanuatu	40.4	34.9	40.8	38.1	38.7	37.6	36.0	35.4	39.2	40.8
Viet Nam	..	25.1	22.3	20.5	21.8	19.7	17.9	18.3	16.8	16.2
Africa (31) average ⁴	..	..	21.5	21.0	21.7	21.7	21.4	21.4	20.9	..
Asia-Pacific (29) average ⁵	..	..	25.2	22.9	23.3	23.1	23.5	22.3	21.6	21.3
LAC average ⁶	27.4	23.2	19.7	17.4	17.2	17.4	16.9	16.9	16.1	16.3
OECD average ^{1,7}	11.6	10.9	10.8	10.3	10.2	10.0	9.7	9.5	9.1	..

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), [Revenue Statistics 2022](#).
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
4. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
5. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
6. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2023](#).
7. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).

Table 3.17. Gross domestic product for tax reporting years at market prices, in local currency

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	1 031 338	2 242 881	3 460 203	5 043 633	5 067 294	5 564 493	6 017 035	6 543 322	6 181 903	6 982 963
Australia ¹	706 385	998 436	1 417 898	1 657 744	1 759 315	1 842 945	1 946 228	1 980 866	2 069 178	2 296 599
Bangladesh ¹	3 489 966	5 777 980	10 970 839	20 758 210	23 243 070	26 392 480	29 514 288	31 704 694	35 301 848	39 717 164
Bhutan ¹	20 460	37 394	76 860	136 911	152 390	163 456	172 951	175 428	180 034	199 184
Cambodia	..	25 754 000	47 048 000	73 423 000	81 242 000	89 831 000	99 544 000	110 014 048	105 891 753	110 505 916
China	10 028	18 732	41 212	68 886	74 640	83 204	91 928	98 652	101 357	114 924
Cook Islands ¹	..	..	339 219	439 214	465 766	526 808	576 363	542 250	349 508	396 927
Fiji	3 572	5 040	6 024	9 822	10 327	11 065	11 651	11 843	9 710	8 896
Georgia	6 213	11 947	21 822	33 935	35 836	40 762	44 599	49 253	49 267	60 003
Indonesia	1 520 683	3 035 611	6 864 133	11 526 333	12 401 729	13 589 826	14 838 756	15 832 657	15 443 353	16 976 691
Japan ²	537 616	534 110	504 872	540 739	544 827	555 712	556 650	556 558	534 730	541 581
Kazakhstan	2 599 902	7 590 594	21 815 517	40 884 134	46 971 150	54 378 858	61 819 536	69 532 627	70 649 033	83 951 588
Kyrgyzstan	65 358	100 899	220 369	430 489	476 331	530 476	569 386	619 103	601 820	739 819
Korea	651 634	957 448	1 322 611	1 658 020	1 740 780	1 835 698	1 898 193	1 924 498	1 940 726	2 071 658
Lao PDR	14 132	32 483	61 997	117 252	129 279	140 698	152 414	163 080	167 669	180 751
Malaysia	356 401	543 578	821 434	1 176 941	1 249 698	1 372 310	1 447 760	1 512 738	1 418 000	1 545 372
Maldives	..	14 891	33 129	63 147	67 300	73 153	81 586	86 284	57 623	83 098
Mongolia	1 292	3 041	9 757	22 895	23 931	28 011	32 583	37 839	37 883	44 703
Nauru ¹	..	39 025	66 458	133 797	144 521	169 130	174 807	185 993	195 194	207 963
New Zealand ¹	122 218	164 467	205 656	258 837	275 547	295 702	310 170	318 642	341 978	359 476
Pakistan ¹	5 106 830	9 247 408	20 570 400	32 725 049	35 552 819	39 189 810	43 798 401	47 540 409	55 795 515	66 949 907
Papua New Guinea	9 736	15 095	38 752	60 139	65 038	72 522	79 405	83 845	85 348	93 314
Philippines	3 697 556	5 917 282	9 399 451	13 944 157	15 132 381	16 556 651	18 265 190	19 517 863	17 951 574	19 410 614
Samoa ¹	843	1 326	1 760	2 206	2 244	2 254	2 390	2 344	2 169	2 170
Singapore ²	168 827	218 012	335 614	426 433	450 102	479 817	513 524	513 502	488 986	591 918
Solomon Islands	..	4 163	7 243	10 352	10 964	11 593	12 847	13 234	12 617	12 690
Thailand ³	4 849 547	7 454 616	10 620 555	13 589 050	14 345 024	15 245 782	16 167 922	16 807 808	15 878 094	15 988 545
Tokelau ^{1,4}	..	..	9 597	14 222	14 838	15 000	15 739	15 800	15 800	15 500
Vanuatu	37 627	43 148	64 996	79 657	84 707	94 887	100 771	107 450	104 929	106 348
Viet Nam	441 646	914 001	2 739 843	5 191 324	5 639 401	6 293 905	7 009 042	7 707 200	8 044 386	8 479 667

Note: .. Not available

GDP data are in millions of local currency units except for China, Indonesia, Japan, Korea, Lao PDR, Mongolia and Viet Nam whose data are in billions, and Cook Islands, Nauru and Tokelau whose data are in thousands.

1. Data are reported on a fiscal year basis ending 30th June. The year Y is calculated as the sum of Q3(Y) to Q2(Y+1).
2. Data are on a fiscal year basis ending 31st March. The year Y is calculated as the sum of Q2(Y) to Q1(Y+1).
3. Data are on a fiscal year basis ending 30th September. The year Y is calculated as the sum of Q4(Y-1) to Q3(Y).
4. 2021: Data are provisional.

Source: OECD National Accounts data for Australia, Indonesia, Japan, Korea and New Zealand; national sources for Armenia, China, Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, Malaysia, Maldives, Mongolia, Philippines, Tokelau and Viet Nam; Asian Development Bank's Key Indicators Database for Solomon Islands; IMF *World Economic Outlook* (April 2023) data for Bangladesh, Bhutan, Lao PDR, Nauru, Pakistan, Papua New Guinea, Singapore, Thailand and Vanuatu; a combination of national sources and IMF data for Cambodia, Georgia and Samoa. Data for 2021 were estimated for the Solomon Islands and for 2020 and 2021 for Vanuatu, using the GDP growth rates of the IMF's *World Economic Outlook* April 2023 edition.

Table 3.18. Gross domestic product for tax reporting years at market prices, in millions of US dollars at market exchange rates

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	1 912	4 900	9 260	10 553	10 546	11 527	12 458	13 619	12 642	13 861
Australia ¹	409 540	762 472	1 300 634	1 245 403	1 307 833	1 412 480	1 454 132	1 377 029	1 423 990	1 725 178
Bangladesh ¹	66 932	89 821	158 576	267 151	296 986	333 558	359 393	377 306	416 324	468 328
Bhutan ¹	469	858	1 647	2 207	2 297	2 460	2 654	2 487	2 484	2 702
Cambodia	..	6 286	11 232	18 082	20 043	22 206	24 598	27 087	25 771	26 601
China	1 211 344	2 285 887	6 087 209	11 061 553	11 233 136	12 310 500	13 894 818	14 279 903	14 687 780	17 820 621
Cook Islands ¹	..	..	244	306	324	374	399	357	227	281
Fiji	1 678	2 980	3 140	4 682	4 930	5 353	5 581	5 482	4 477	4 296
Georgia	3 144	6 590	12 242	14 953	15 141	16 242	17 599	17 477	15 846	18 625
Indonesia	180 566	312 692	755 256	860 741	932 066	1 015 488	1 042 711	1 119 452	1 062 532	1 187 732
Japan ²	4 988 761	4 845 929	5 751 570	4 467 294	5 007 929	4 954 364	5 041 061	5 105 580	5 008 027	4 934 483
Kazakhstan	18 292	57 125	148 047	184 388	137 289	166 806	179 340	181 667	171 082	197 112
Kyrgyzstan	1 368	2 459	4 794	6 678	6 813	7 703	8 271	8 872	7 792	8 747
Korea	576 483	934 708	1 143 672	1 466 039	1 499 680	1 623 074	1 725 373	1 651 423	1 644 313	1 810 966
Lao PDR	1 720	3 079	7 506	14 418	15 905	17 055	18 131	18 770	18 511	18 533
Malaysia	93 790	143 544	255 218	301 360	301 918	319 249	358 994	365 283	337 612	373 034
Maldives	..	1 163	2 588	4 098	4 367	4 747	5 294	5 599	3 739	5 392
Mongolia	1 200	2 523	7 185	11 620	11 154	11 481	13 207	14 206	13 466	15 689
Nauru ¹	..	31	49	76	99	111	126	122	128	147
New Zealand ¹	55 525	115 800	148 185	180 503	191 815	210 104	214 612	209 926	221 767	254 262
Pakistan ¹	98 643	155 792	245 134	322 595	340 723	373 932	398 046	348 503	352 574	417 843
Papua New Guinea	3 499	4 866	14 251	21 723	20 759	22 743	24 110	24 751	24 667	26 970
Philippines	83 667	107 420	208 369	306 446	318 627	328 481	346 842	376 823	361 751	394 087
Samoa ¹	271	486	694	910	858	889	931	895	804	844
Singapore ²	97 930	130 986	246 140	310 173	325 796	347 461	380 715	376 424	354 404	440 585
Solomon Islands	..	553	898	1 308	1 379	1 470	1 615	1 619	1 536	1 545
Thailand ³	120 652	185 116	335 010	396 635	406 545	449 365	500 192	541 302	507 459	499 956
Tokelau ^{1,4}	..	..	7	10	10	11	11	10	10	11
Vanuatu	273	390	652	744	775	880	928	930	1 008	942
Viet Nam	31 176	57 648	143 212	236 795	252 146	277 071	304 470	331 818	346 310	369 736

Note: .. Not available

This table is produced based on GDP data in local currency from Table 3.17 and exchange rate data from Table 3.20.

1. Data are reported on a fiscal year basis ending 30th June. The year Y is calculated as the sum of Q3(Y) to Q2(Y+1).
2. Data are on a fiscal year basis ending 31st March. The year Y is calculated as the sum of Q2(Y) to Q1(Y+1).
3. Data are on a fiscal year basis ending 30th September. The year Y is calculated as the sum of Q4(Y-1) to Q3(Y).
4. 2021: Data are provisional.

Table 3.19. Total tax revenue in millions of US dollars at market exchange rates

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	1 868	2 230	2 244	2 399	2 605	3 048	2 833	3 150
Australia	117 291	225 719	346 463	344 314	365 268	397 957	401 214	379 582	424 220	..
Bangladesh	4 018	5 884	13 171	23 680	25 788	29 562	30 409	29 363	36 478	..
Bhutan	42	85	232	298	296	349	345	261	217	290
Cambodia	..	496	821	2 824	3 158	3 756	4 586	5 865	5 082	4 784
China ¹	..	..	1 081 334	2 005 970	1 961 783	2 135 984	2 364 009	3 154 303	2 948 831	3 749 420
Cook Islands	..	54	66	82	88	101	113	93	59	75
Fiji	..	..	680	1 105	1 140	1 296	1 312	1 221	741	650
Georgia	452	1 330	2 731	3 530	3 712	3 948	4 122	4 208	3 531	4 206
Indonesia	14 213	38 642	85 766	104 245	111 934	117 917	124 842	129 724	107 010	129 056
Japan	1 224 625	1 235 070	1 545 057	1 386 433	1 504 546	1 537 453	1 594 730	1 616 775	1 649 178	..
Kazakhstan	3 643	14 590	35 169	28 652	20 478	26 711	30 416	30 294	24 057	30 744
Kyrgyzstan	160	386	852	1 276	1 329	1 484	1 678	1 721	1 358	1 752
Korea	120 547	202 441	256 154	347 879	371 149	411 689	460 420	449 659	456 264	540 942
Lao PDR	..	..	860	1 810	1 894	1 883	1 970	1 978	1 698	1 798
Malaysia	13 180	22 219	35 287	43 776	42 357	42 697	44 898	45 476	38 653	43 923
Maldives	..	133	231	794	861	955	1 026	1 072	713	956
Mongolia	..	..	1 819	2 244	2 129	2 461	3 157	3 391	2 826	3 763
Nauru	..	..	..	18	16	32	42	56	56	57
New Zealand	17 340	40 073	46 955	56 778	60 856	64 909	67 383	65 127	78 233	85 887
Pakistan	..	..	..	36 083	38 040	42 644	40 689	34 828	36 289	43 222
Papua New Guinea	491	1 247	2 417	3 302	3 025	3 168	3 269	3 339	2 969	3 268
Philippines	12 769	15 677	29 566	49 723	51 717	55 129	60 328	68 058	64 552	71 171
Samoa	..	100	134	204	197	206	223	215	201	214
Singapore	14 865	15 433	30 691	40 476	42 488	48 057	49 081	49 587	44 507	55 647
Solomon Islands	..	..	171	302	298	334	379	321	290	287
Thailand	18 414	34 843	59 001	74 959	73 563	78 798	88 385	93 324	83 547	82 061
Tokelau	..	..	1	2	2	2	2	2	2	2
Vanuatu	44	67	111	126	122	151	166	158	142	102
Viet Nam	..	10 894	28 580	43 023	46 297	51 020	55 847	62 800	61 200	67 371

Note: .. Not available

This table is produced based on total tax revenues in local currency from Chapter 4 and exchange rate data from Table 3.20.

1. 2007 to 2018: The figures for China do not include revenue from social security contributions as detailed data were not available.

Table 3.20. Exchange rates used, national currency per US dollar

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	539.53	457.69	373.66	477.92	480.49	482.72	482.99	480.45	489.01	503.77
Australia	1.73	1.31	1.09	1.33	1.35	1.31	1.34	1.44	1.45	1.33
Bangladesh	52.14	64.33	69.18	77.70	78.26	79.12	82.12	84.03	84.79	84.81
Bhutan	43.64	43.58	46.65	62.04	66.35	66.43	65.16	70.53	72.47	73.72
Cambodia	3 840.75	4 097.04	4 188.75	4 060.49	4 053.47	4 045.30	4 046.86	4 061.58	4 108.98	4 154.17
China	8.28	8.20	6.77	6.23	6.65	6.76	6.62	6.91	6.90	6.45
Cook Islands	2.20	1.42	1.39	1.43	1.44	1.41	1.45	1.52	1.54	1.41
Fiji	2.13	1.69	1.92	2.10	2.10	2.07	2.09	2.16	2.17	2.07
Georgia	1.98	1.81	1.78	2.27	2.37	2.51	2.53	2.82	3.11	3.22
Indonesia	8 421.78	9 708.00	9 088.49	13 391.17	13 305.63	13 382.56	14 230.93	14 143.23	14 534.49	14 293.37
Japan	107.77	110.22	87.78	121.04	108.79	112.17	110.42	109.01	106.78	109.75
Kazakhstan	142.13	132.88	147.36	221.73	342.13	326.00	344.71	382.75	412.95	425.91
Kyrgyzstan	47.78	41.03	45.96	64.46	69.91	68.87	68.84	69.78	77.23	84.58
Korea	1 130.36	1 024.33	1 156.46	1 130.95	1 160.77	1 131.00	1 100.16	1 165.36	1 180.27	1 143.95
Lao PDR	8 217.50	10 551.43	8 259.59	8 132.19	8 128.29	8 249.74	8 406.38	8 688.24	9 057.93	9 753.11
Malaysia	3.80	3.79	3.22	3.91	4.14	4.30	4.03	4.14	4.20	4.14
Maldives	11.77	12.80	12.80	15.41	15.41	15.41	15.41	15.41	15.41	15.41
Mongolia	1 076.44	1 205.25	1 357.90	1 970.31	2 145.53	2 439.78	2 467.05	2 663.54	2 813.29	2 849.32
Nauru	1.73	1.31	1.09	1.33	1.35	1.31	1.34	1.44	1.45	1.33
New Zealand	2.20	1.42	1.39	1.43	1.44	1.41	1.45	1.52	1.54	1.41
Pakistan	51.77	59.36	83.92	101.44	104.35	104.81	110.03	136.41	158.25	160.23
Papua New Guinea	2.78	3.10	2.72	2.77	3.13	3.19	3.29	3.39	3.46	3.46
Philippines	44.19	55.09	45.11	45.50	47.49	50.40	52.66	51.80	49.62	49.26
Samoa	3.12	2.73	2.54	2.42	2.61	2.54	2.57	2.62	2.70	2.57
Singapore	1.72	1.66	1.36	1.38	1.38	1.38	1.35	1.36	1.38	1.34
Solomon Islands	5.09	7.53	8.07	7.92	7.95	7.89	7.95	8.17	8.21	8.21
Thailand	40.19	40.27	31.70	34.26	35.29	33.93	32.32	31.05	31.29	31.98
Tokelau	2.20	1.42	1.39	1.43	1.44	1.41	1.45	1.52	1.54	1.41
Vanuatu	137.87	110.53	99.70	107.00	109.31	107.77	108.53	115.57	104.10	112.94
Viet Nam	14 166.28	15 854.78	19 131.32	21 923.26	22 365.60	22 715.85	23 020.47	23 227.17	23 228.83	22 934.39

Source: OECD National Accounts data for Australia, the Cook Islands, Indonesia, Japan, Korea, Nauru and New Zealand; IMF's *World Economic Outlook* (April 2023) for Armenia, Bangladesh, Bhutan, Cambodia, China, Fiji, Georgia, Kazakhstan, Kyrgyzstan, Lao PDR, Malaysia, Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, Thailand, Viet Nam and Vanuatu.

StatLink  <https://stat.link/rfis7w>

4 Country tables, tax revenues, 1990-2021

Country tax revenue tables, 1990-2021

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2021.

Figures referring to 1998-99, 2001-06, 2008-09 and 2011-15 in Tables 4.1 to 4.29 have been omitted because of lack of space. Full time series can be accessed at <https://stats.oecd.org/> within the theme Public Sector, Taxation and Market Regulation/Taxation/Revenue Statistics Asian and Pacific Economies.

Table 4.1. Armenia: Details of tax revenue

Million AMD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	697 866	1 065 644	1 078 294	1 158 078	1 258 121	1 464 300	1 385 199	1 586 900
1000 Taxes on income, profits and capital gains	151 753	423 881	459 965	451 204	526 726	591 614	559 929	584 920
1100 Of individuals	73 940	320 221	332 779	341 227	356 639	410 348	411 165	426 317
1110 On income and profits
1120 On capital gains
1200 Corporate	77 813	103 660	127 187	109 977	170 087	181 266	148 763	158 603
1210 On profits
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	105 336	10 876	13 372	15 816	17 381	18 672	24 758	42 963
2100 Employees	105 336	10 876	13 372	15 816	17 381	18 672	24 758	42 963
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	0	0	0	0	0	0	0	0
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4110 Households
4120 Others
4200 Recurrent taxes on net wealth
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions
4500 Other non-recurrent taxes on property
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	394 444	619 606	591 702	665 153	747 330	834 264	776 501	915 966
5100 Taxes on production, sale, transfer, etc	374 410	587 201	558 393	628 029	709 468	788 405	743 055	849 060
5110 General taxes on goods and services	285 681	435 793	406 347	427 075	459 559	503 375	498 187	588 401
5111 Value added taxes	285 681	423 933	391 088	408 784	438 219	474 377	471 588	555 986
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	0	11 859	15 260	18 291	21 339	28 998	26 599	32 414
5120 Taxes on specific goods and services	88 729	151 408	152 045	200 954	249 910	285 029	244 868	260 659
5121 Excises	15 270	48 989	59 745	82 325	108 962	127 535	123 556	113 138
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	27 843	61 487	55 428	72 562	80 236	95 147	68 261	84 840
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	20 722	9 676	9 491	5 949	6 463	4 086	0	0
Patent payment	0	6 571	6 288	5 949	6 463	4 086	0	0
Flat-sum payment	20 722	3 105	3 203	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	24 895	31 256	27 381	40 118	54 249	58 261	53 051	62 682
Environmental tax and natural resource use payment	0	31 256	27 381	40 118	54 249	58 261	53 051	62 682
Flat-sum payment for tobacco products	24 895	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	20 035	32 405	33 310	37 125	37 862	45 860	33 446	66 905
5210 Recurrent taxes
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes
5300 Unallocable between 5100 and 5200

6000 Other taxes	..	..	46 333	11 282	13 255	25 905	-33 316	19 750	24 011	43 052
Other tax revenue	..	..	46 333	11 282	13 255	25 905	21 990	21 206	24 385	47 183
Transitional tax overpayments	..	..	0	0	0	0	-55 306	-1 456	-374	-4 132
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

Data are on a cash basis.

Category 'Personal income tax from individuals' includes the tax withheld by employers from the remuneration paid to employees.

Category 'Flat-sum payment for tobacco products' substitutes VAT, excise tax and customs duty for the products imported into the Republic of Armenia, and VAT and excise tax for the products manufactured in the Republic of Armenia.

Source: State Revenue Committee, Armenia.


StatLink  <https://stat.link/7xs0d4>

Table 4.2. Australia: Details of tax revenue

Million AUD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	214 753	298 028	356 747	460 729	484 020	526 007	557 151	548 914	590 730	..
1000 Taxes on income, profits and capital gains	124 427	175 695	202 184	261 345	277 446	308 737	334 829	324 826	348 274	..
1100 Of individuals	80 991	118 239	138 163	191 720	198 479	212 461	229 434	230 798	236 926	..
1110 On income and profits	80 991	118 239	138 163	191 720	198 479	212 461	229 434	230 798	236 926	..
1120 On capital gains	0	0	0	0	0	0	0	0	0	..
1200 Corporate	43 436	57 456	64 021	69 625	78 967	96 276	105 395	94 028	111 348	..
1210 On profits	43 436	57 456	64 021	69 625	78 967	96 276	105 395	94 028	111 348	..
Income tax on companies	42 221	56 284	62 549	67 794	76 991	94 294	103 296	91 918	109 819	..
Dividend and interest taxes	846	1 172	1 472	1 831	1 976	1 982	2 099	2 110	1 529	..
Other withholding taxes	369	..	..	..	..	..	..	..	..	..
1220 On capital gains	0	0	0	0	0	0	0	0	0	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	..
2100 Employees	0	0	0	0	0	0	0	0	0	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	9 624	13 464	18 492	23 354	23 799	25 520	26 923	25 701	26 383	..
4000 Taxes on property	18 825	25 680	33 498	49 168	52 066	52 942	53 114	53 982	59 509	..
4100 Recurrent taxes on immovable property	9 067	13 285	19 907	26 649	28 745	30 305	32 694	33 803	34 471	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
Estate duty central government	..	..	..	..	..	..	..	..	..	..
St. and loc. estate probate and succession	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	9 758	12 395	13 591	22 519	23 321	22 637	20 420	20 179	25 038	..
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	..
5000 Taxes on goods and services	61 877	83 189	102 573	126 862	130 709	138 808	142 285	144 405	156 564	..
5100 Taxes on production, sale, transfer, etc.	56 179	75 360	90 824	109 050	111 934	118 867	122 053	123 639	135 100	..
5110 General taxes	25 830	39 436	48 146	60 680	63 029	65 700	66 829	65 720	75 298	..
5111 Value added taxes	23 854	38 468	46 910	59 177	61 505	64 062	65 147	64 048	73 297	..
5112 Sales tax	1 976	968	1 236	1 503	1 524	1 638	1 682	1 672	2 001	..
5113 Other	0	0	0	0	0	0	0	0	0	..
5120 Taxes on specific goods and services	30 349	35 924	42 678	48 370	48 905	53 167	55 224	57 919	59 802	..
5121 Excise duties	19 768	22 796	26 689	22 541	22 773	23 673	24 486	24 065	25 856	..
Excises central government	19 019	21 927	25 803	21 625	21 895	22 763	23 488	23 116	24 503	..
Statutory corporate payments	295	273	452	405	335	346	435	480	819	..
Primary production charges	454	596	434	511	543	564	563	469	534	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	..
5123 Customs and import duties	4 606	4 988	5 828	14 046	14 196	15 690	15 944	19 507	18 123	..
Customs duties central government	4 606	4 988	5 828	14 046	14 196	15 690	15 944	19 507	18 123	..
5124 Taxes on exports	0	14	11	11	11	0	0	0	0	..
Customs duties on coal exports	..	0	0	0	0	..	..	..	..	..
Other	..	14	11	11	11	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	..
5126 Taxes on specific services	5 975	8 126	10 150	11 772	11 925	13 804	14 794	14 347	15 823	..
Taxes race meetings	301	353	373	265	233	265	411	596	795	..
Poker machines	2 074	2 846	3 125	3 684	3 717	3 881	3 986	3 202	3 935	..
Lotteries	890	1 013	1 141	1 362	1 286	1 330	1 632	1 676	1 813	..
Levies on fire insurance companies	574	812	1 232	786	803	812	806	932	1 115	..
Other	2 136	3 102	4 279	5 675	5 886	7 516	7 959	7 941	8 165	..

5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	..
5200 Taxes on use of goods and perform activities	5 698	7 829	11 749	17 812	18 775	19 941	20 232	20 766	21 464	..
5210 Recurrent taxes	5 698	7 829	11 749	15 898	16 730	17 915	17 902	18 609	19 831	..
5211 Paid by households: motor vehicles	2 748	3 813	5 064	7 253	7 519	7 709	7 914	8 128	8 479	..
5212 Paid by others: motor vehicles	1 285	1 783	2 397	2 649	2 755	3 077	3 072	3 174	3 653	..
Fees on motor vehicle registry	778	1 099	1 499	1 530	1 596	1 838	1 864	1 975	2 201	..
Drivers licences	0	0	0	0	0	0	0	0	0	..
Stamp duty on vehicle registry	506	684	898	1 119	1 159	1 239	1 208	1 199	1 452	..
5213 Paid in respect of other goods	1 665	2 233	4 288	5 996	6 456	7 129	6 916	7 307	7 699	..
Broadcasting tv licences	210	290	150	128	0	52	52	37	14	..
Business franchise lic. tobac. fuel	227	2	0	1	0	1	0	0	0	..
Other taxes	1 129	1 939	4 136	5 846	6 433	7 040	6 819	7 265	7 675	..
Liquor taxes	97	3	1	22	23	36	45	5	10	..
Dog licenses	0	0	0	0	0	0	0	0	0	..
5220 Non-recurrent taxes	0	0	0	1 914	2 046	2 026	2 330	2 157	1 633	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are on a fiscal year basis beginning 1st July.

From 1998 taxes are recorded on an accrual basis; prior to that they were on a cash basis.

Direct taxes paid by public trading enterprises are excluded from receipts.

The figures for total tax revenue do not match the published totals in Taxation Revenue Australia. The latter is based on an accrual IMF GFS methodology and there are some differences between that and the OECD equivalent.

Heading 5213 includes radio and television licenses fees, though these are usually not regarded as a tax revenue in the OECD list.

Headings for non-wastable tax credits 1110 and 1210 include the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), film tax offset, and research and development tax offsets. The estimation of non-wastable credits into the expenditure and transfer components is in accordance with the OECD guidelines on the treatment and the data for this memorandum item has been provided by the Australian Taxation Office.

Source: Australian Bureau of Statistics.

Table 4.3. Bangladesh: Details of tax revenue

Million BDT

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	209 490	378 475	911 182	1 839 968	2 018 284	2 339 088	2 497 270	2 467 352	3 093 116	..
1000 Taxes on income, profits and capital gains	59 506	111 740	352 411	833 254	847 425	940 510	1 004 792	1 037 012	1 343 180	..
1100 Of individuals	19 638	26 413	98 932	253 798	209 198	206 378	247 706	248 090	339 550	..
1110 On income and profits	19 638	26 413	98 932	253 798	209 198	206 378	247 706	248 090	339 550	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	15 371	45 208	131 143	259 491	318 351	360 581	336 180	370 870	509 330	..
1210 On profits	15 371	45 208	131 143	259 491	318 351	360 581	336 180	370 870	509 330	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	24 498	40 119	122 336	319 964	319 876	373 551	420 906	418 052	494 300	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	..
4000 Taxes on property	0	0	0	0	0	0	0	0	0	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	149 984	266 735	558 771	1 006 714	1 170 859	1 398 578	1 492 478	1 430 341	1 749 936	..
5100 Taxes on production, sale, transfer, etc	149 984	266 735	558 771	1 006 714	1 170 859	1 398 578	1 492 478	1 430 341	1 749 936	..
5110 General taxes on goods and services	63 798	123 582	301 907	554 500	638 489	757 662	873 720	860 973	1 033 131	..
5111 Value added taxes	63 798	123 582	301 907	554 500	638 489	757 662	873 720	860 973	1 033 131	..
5112 Sales tax	0	0	0	0	0	0	0	0	0	..
5113 Other	0	0	0	0	0	0	0	0	0	..
5120 Taxes on specific goods and services	86 186	143 153	256 864	452 215	532 370	640 916	618 757	569 367	716 805	..
5121 Excises	33 694	62 292	136 974	261 913	311 106	377 759	364 795	324 463	408 880	..
Supplementary duty (SD)	33 694	62 292	136 974	261 913	311 106	377 759	364 795	324 463	408 880	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	..
5123 Customs and import duties	51 007	78 254	115 769	180 118	210 692	243 198	242 695	235 595	304 565	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	..
5126 Taxes on specific services	1 485	2 607	4 120	10 184	10 572	19 959	11 267	9 310	3 359	..
Travel tax	1 485	2 607	4 120	10 184	10 572	19 959	11 267	9 310	3 359	..
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	..
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	..
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are on a fiscal year basis ending 31st June. For example, the data for 2020 represent 1 July 2020 to 31 June 2021.

The data are on a cash basis.

Data for fiscal year 2021 are not available.

Source: National Board of Revenue of Bangladesh.

StatLink  <https://stat.link/omq6kb>

Table 4.4. Bhutan: Details of tax revenue

Million BTN

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 851	3 692	10 816	18 518	19 649	23 181	22 461	18 398	15 748	21 369
1000 Taxes on income, profits and capital gains	1 217	1 833	6 925	10 337	10 355	11 808	11 956	10 941	9 632	13 326
1100 Of individuals	66	113	705	1 764	953	1 335	1 543	2 291	1 367	1 964
1110 On income and profits	66	113	705	1 764	953	1 335	1 543	2 291	1 367	1 964
Salary income	..	..	..	1 617	696	1 111	1 270	..	..	..
Rental income	..	..	..	32	34	37	43	..	..	..
Dividends and interest	..	..	..	92	125	106	122	..	..	..
Other income	..	..	..	23	97	80	108	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 151	1 720	6 220	8 573	9 402	10 473	10 412	8 651	8 265	11 362
1210 On profits	1 151	1 720	6 220	8 573	9 402	10 473	10 412	8 651	8 265	11 362
Corporate income tax	920	1 363	5 110	7 430	8 149	9 014	9 022	7 512	7 225	10 064
Druk Holdings and Investments (DHI)	0	0	1 372	..	..	..	..	..	..	..
Druk Green Power Corporation Limited (DGPC)	0	778	1 953	..	..	..	..	..	..	..
Bhutan Power Corporation Limited (BPC)	0	0	346	..	..	..	..	..	..	..
Others	920	585	1 439	..	..	..	..	..	..	..
Business income tax	232	357	1 110	1 143	1 254	1 459	1 390	1 139	1 040	1 298
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	22	44	105	57	-80	-9	74	-32	14	-12
Health contribution	22	44	105	57	-80	-9	74	-32	14	-12
4000 Taxes on property	5	9	6	67	55	34	33	27	119	125
4100 Recurrent taxes on immovable property	5	9	6	4	3	7	7	5	9	9
4110 Households	5	9	6	4	3	7	7	5	9	9
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	63	52	28	25	22	110	116
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	596	1 801	3 760	8 056	9 318	11 348	10 399	7 462	5 983	7 930
5100 Taxes on production, sale, transfer, etc	596	1 801	3 760	7 765	8 974	10 953	9 978	7 117	5 579	7 473
5110 General taxes on goods and services	309	663	1 636	3 575	3 796	4 270	4 714	4 922	4 085	5 576
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	309	663	1 636	3 575	3 796	4 270	4 714	4 922	4 085	5 576
Goods and commodities	..	..	..	1 979	1 710	1 315	1 370	1 486	2 468	3 573
Beer	..	..	..	767	952	1 137	1 212	1 438	1 024	1 202
Vehicles	..	..	..	0	0	540	643	757	321	0
Petroleum products	..	..	..	234	434	414	522	296	0	520
Hotels and restaurants	..	..	..	318	393	448	500	440	55	75
Telecom services	..	..	..	178	179	223	252	323	3	0
Cement	..	..	..	50	70	92	97	97	59	75
Aerated water	..	..	..	26	35	76	94	85	121	91
Entertainment services	..	..	..	23	23	26	25	0	34	40
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	287	1 138	2 124	4 190	5 178	6 683	5 264	2 196	1 494	1 898
5121 Excises	130	880	1 605	2 483	3 580	4 834	3 406	803	342	386
Distillery products	130	123	321	539	663	885	906	680	342	..

Excise duty refund from India	0	756	1 284	1 944	2 917	3 949	2 500	123	0	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	139	242	483	1 605	1 472	1 712	1 704	1 280	1 149	1 502
Customs duty on goods and commodities and customs service charge	..	..	..	597	563	773	678	468	555	510
Fuel	..	..	..	348	411	405	525	401	293	466
Motor vehicles	..	..	..	659	499	534	501	411	301	526
5124 Taxes on exports	13	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	5	16	35	103	126	137	154	112	4	9
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	291	344	395	422	345	404	457
5210 Recurrent taxes	..	..	..	259	303	323	351	290	331	379
5211 Paid by households: motor vehicles	..	..	..	172	198	214	238	193	196	245
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	87	105	110	114	97	135	134
5220 Non-recurrent taxes	..	..	..	32	41	72	70	54	74	77
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	11	5	20	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Heading 1100: Figures for 2019, 2020 and 2021 include a small amount of fines and penalties which are not considered tax revenues by the OECD and could not be separated from other personal income tax revenues.

Heading 1200: Figures for 2019 and 2021 include a small amount of fines and penalties which are not considered tax revenues by the OECD and could not be separated from other corporate income tax revenues.

Heading 4110: Property taxes related to "SEZ/Protected Area/Special Area" have been added to this heading in this edition.

Source: Ministry of Finance, Bhutan.

Table 4.5. Cambodia: Details of tax revenue

Million KHR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	2 032 849	3 440 971	11 468 515	12 800 088	15 192 684	18 560 887	23 821 776	20 881 713	19 874 770
1000 Taxes on income, profits and capital gains	..	222 384	290 876	2 472 094	2 952 788	3 798 294	4 367 432	5 467 480	6 110 374	6 219 331
1100 Of individuals	..	50 421	197 724	753 929	835 720	1 031 691	1 106 117	1 296 595	1 343 255	1 334 585
1110 On income and profits	..	50 421	197 724	753 929	835 720	1 031 691	1 106 117	1 296 595	1 343 255	1 334 585
1120 On capital gains
1200 Corporate	..	171 963	93 153	1 718 165	2 117 068	2 766 603	3 261 315	4 170 885	4 767 119	4 884 746
1210 On profits	..	171 963	93 153	1 718 165	2 117 068	2 766 603	3 261 315	4 170 885	4 767 119	4 884 746
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	0	0	437 990	365 151	563 393	794 284	1 103 579	981 380	906 867
4100 Recurrent taxes on immovable property	95 025	91 568	108 472	134 017	161 581	153 965	161 847
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	342 964	273 583	454 921	660 267	941 997	827 415	745 019
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	1 804 697	3 146 690	8 550 924	9 476 106	10 823 127	13 388 678	17 234 748	13 769 113	12 728 646
5100 Taxes on production, sale, transfer, etc	..	1 804 697	2 095 323	8 353 361	9 242 602	10 552 076	13 083 945	16 866 195	13 337 004	12 285 114
5110 General taxes on goods and services	..	730 329	940 348	3 639 882	4 142 807	4 734 680	5 581 051	7 272 114	6 380 770	5 752 233
5111 Value added taxes	..	719 084	940 348	3 612 478	4 142 115	4 734 640	5 580 970	7 272 100	6 380 768	5 752 233
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	11 245	0	27 403	692	40	81	14	2	0
5120 Taxes on specific goods and services	..	1 074 368	1 154 975	4 713 480	5 099 795	5 817 395	7 502 894	9 594 081	6 956 234	6 532 881
5121 Excises	..	380 007	902 367	2 568 103	3 095 077	3 832 780	5 128 519	6 674 530	4 750 955	4 399 607
5122 Profits of fiscal monopolies	..	0	261	0	0	0	0	0	0	0
5123 Customs and import duties	..	551 280	0	1 808 836	1 957 120	1 920 676	2 303 136	2 848 269	2 174 133	2 087 208
5124 Taxes on exports	..	96 691	118 637	180 241	31 364	45 512	51 473	48 779	23 807	43 521
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	46 389	132 307	156 300	16 233	18 427	19 767	22 504	7 339	2 545
5127 Other taxes on internat. trade and transactions	..	0	1 404	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	1 051 366	197 563	233 504	271 052	304 733	368 553	432 110	443 532
5210 Recurrent taxes	1 051 366	197 563	233 504	271 052	304 733	368 553	432 110	443 532
5211 Paid by households: motor vehicles	1 032 930	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	18 436	197 563	233 504	271 052	304 733	368 553	432 110	443 532
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	5 768	3 405	7 508	6 044	7 870	10 494	15 970	20 845	19 926
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	5 768	3 405	7 508	6 044	7 870	10 494	15 970	20 845	19 926

Note: .. Not available

Year ending 31st December.

The data are on an accrual basis.

Local government revenue data are not available before 2012.

Heading 2000: Social security contribution data are not available.

Source: Ministry of Economy and Finance of Cambodia.


StatLink  <https://stat.link/z42kfa>

Table 4.6. China: Details of tax revenue

Billion CNY

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	7 321	12 492	13 035	14 437	15 640	21 791	20 349	24 180
1000 Taxes on income, profits and capital gains	1 896	3 958	4 315	4 899	5 484	5 416	5 446	6 293
1100 Of individuals	484	862	1 009	1 197	1 387	1 039	1 157	1 399
1110 On income and profits
1120 On capital gains
1200 Corporate	1 412	3 097	3 306	3 703	4 097	4 377	4 289	4 894
Enterprise income tax	1 284	2 713	2 885	3 212	3 532	3 730	3 643	4 204
Land appreciation tax	128	383	421	491	564	647	647	690
1210 On profits
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	5 999	4 922	6 910
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	5 999	4 922	6 910
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	540	1 153	1 099	1 208	1 321	1 386	1 505	1 691
4100 Recurrent taxes on immovable property	190	419	448	496	528	518	490	540
4110 Households	0	0	0	0	0	0	0	0
4120 Others	190	419	448	496	528	518	490	540
House property tax	89	205	222	260	289	299	284	328
Urban and town land use tax	100	214	226	236	239	220	206	213
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	351	734	651	712	793	868	1 015	1 150
Stamp tax on securities transactions	54	255	125	107	98	123	177	248
Other stamp duties	50	89	96	114	122	123	131	160
Deed tax	246	390	430	491	573	621	706	743
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	4 885	7 381	7 621	8 329	8 836	8 990	8 476	9 286
5100 Taxes on production, sale, transfer, etc	4 769	7 105	7 345	8 081	8 601	8 736	8 229	9 051
5110 General taxes on goods and services	3 730	5 397	5 688	6 284	6 734	6 581	6 170	6 720
5111 Value added taxes	2 614	3 466	4 538	6 284	6 734	6 581	6 170	6 720
Domestic VAT	2 109	3 111	4 071	5 638	6 153	6 235	5 679	6 352
Import VAT	1 049	1 253	1 278	1 597	1 688	1 512	1 391	1 660
Urban maintenance and construction tax	189	389	403	436	484	482	461	522
Refund of VAT for export	-733	-1 287	-1 215	-1 387	-1 591	-1 648	-1 361	-1 814
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	1 116	1 931	1 150	0	0	0	0	0
Business tax	1 116	1 931	1 150	0	0	0	0	0
5120 Taxes on specific goods and services	1 039	1 707	1 658	1 797	1 867	2 155	2 059	2 331
5121 Excises	794	1 348	1 302	1 362	1 420	1 684	1 627	1 822
Domestic excise tax	607	1 054	1 022	1 023	1 063	1 256	1 203	1 388
Import excise tax	0	0	0	0	0	69	62	72
Motor vehicles purchase tax	179	279	267	328	345	350	353	352
Leaf tobacco tax	8	14	13	12	11	11	11	12
Refund of excise tax for export	0	0	0	0	0	-2	-2	-2
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	203	256	260	300	285	289	256	281
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0

5126 Taxes on specific services	..	..	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	42	103	95	135	163	182	175	229
Resources tax	..	..	42	103	95	135	163	182	175	229
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	116	276	276	248	235	254	246	235
5210 Recurrent taxes	..	..	24	61	68	77	83	88	95	102
Vehicle and vessel tax	..	..	24	61	68	77	83	88	95	102
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	92	214	208	170	152	166	152	132
Cultivated land use tax	..	..	89	210	203	165	132	139	126	107
Vessel tonnage tax	..	..	3	5	5	5	5	5	5	6
Environmental protection tax	..	..	0	0	0	0	15	22	21	20
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

The data are on a cash basis

Heading 2000: Social security contribution data for China include contributions from old-age insurance, medical insurance, unemployment insurance and employment injury insurance. The figures also include contributions to individual accounts, which are not considered as tax revenues by the OECD, as disaggregation is not available. Data are not available before 2019.

Heading 5111: In years prior to 2019, import VAT also includes import excise tax as they cannot be distinguished. Similarly, before 2019, refund of VAT for export also includes refund of excise tax for export as they cannot be distinguished. In both cases, the VAT portion accounts for the majority of combined revenues. The heading "Urban maintenance and construction tax" is a surtax of both VAT and excises, but it is not possible to distinguish revenues between the two sources. It is classified under heading 5111 as VAT is the main source of these revenues. A small portion of urban maintenance and construction tax should be attributed to the central government. This portion has been identified since 2019 but it is not possible to separate the central and local portions in previous years.

Heading 5128: A small portion of resources tax should be attributed to the central government. This portion has been identified since 2019 but it is not possible to separate the central and local portions in previous years.

Source: Ministry of Finance of China.

Table 4.7. Cook Islands: Details of tax revenue

Thousand NZD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	76 374	91 161	117 445	126 010	142 539	163 423	141 406	90 254	106 580
1000 Taxes on income, profits and capital gains	..	29 951	35 916	41 090	42 210	52 127	63 029	47 495	36 108	32 882
1100 Of individuals	..	19 370	26 277	27 696	26 055	30 039	38 432	30 025	19 396	26 228
1110 On income and profits	..	19 370	26 277	27 696	26 055	30 039	38 432	30 025	19 396	26 228
Net Income Tax	..	19 370	26 361	24 768	24 298	28 197	36 929	28 757	17 842	24 759
Withholding Tax	..	0	-84	2 928	1 757	1 842	1 504	1 268	1 554	1 469
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	10 582	9 638	13 394	16 155	22 089	24 596	17 470	16 712	6 654
1210 On profits	..	10 582	9 638	13 394	16 155	22 089	24 596	17 470	16 712	6 654
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	0	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	0	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4110 Households
4120 Others
4200 Recurrent taxes on net wealth
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions
4500 Other non-recurrent taxes on property
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	..	46 422	55 246	76 355	83 800	90 411	100 394	93 911	54 146	73 698
5100 Taxes on production, sale, transfer, etc	..	45 801	54 398	75 495	82 703	89 199	99 252	93 095	52 940	73 492
5110 General taxes on goods and services	..	30 268	37 444	54 708	58 140	63 330	72 958	68 579	36 574	57 105
5111 Value added taxes	..	30 258	37 381	54 659	58 124	63 330	72 958	68 579	36 574	57 105
VAT revenues (gross)	..	37 728	45 454	67 855	70 574	82 054	86 189	82 242	49 989	..
VAT refunds	..	-5 042	-4 365	-7 433	-7 796	-9 965	-3 697	-3 959	-8 571	..
VAT on Crown Appropriations	..	-2 428	-3 707	-5 763	-4 653	-8 759	-9 535	-9 704	-9 499	..
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	10	63	49	16	0	0	0	0	0
5120 Taxes on specific goods and services	..	15 533	16 955	20 787	24 564	25 869	26 294	24 516	16 366	16 387
5121 Excises	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	13 597	11 052	12 320	14 330	15 098	14 566	15 407	13 408	11 967
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	1 935	5 903	8 468	10 234	10 771	11 729	9 109	431	4 420
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	2 527	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	621	847	860	1 097	1 212	1 142	816	1 206	206
5210 Recurrent taxes	..	204	207	229	209	291	271	323	282	206
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	204	207	229	209	291	271	323	282	206
5220 Non-recurrent taxes	..	417	640	631	888	922	871	493	924	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0

6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Source: Ministry of Finance and Economic Management of the Cook Islands.

StatLink  <https://stat.link/r9s8dz>

Table 4.8. Fiji: Details of tax revenue

Million FJD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 304	2 318	2 387	2 679	2 739	2 637	1 607	1 346
1000 Taxes on income, profits and capital gains	426	598	730	845	769	712	509	443
1100 Of individuals	184	211	222	231	224	202	182	165
1110 On income and profits	184	187	198	200	177	182	163	144
PAYE	184	159	167	167	146	152	137	125
Social responsibility tax	0	8	11	10	8	7	6	4
Fringe benefit tax	0	20	21	24	22	23	19	15
1120 On capital gains	0	24	23	31	47	20	20	21
1200 Corporate	242	386	508	614	545	510	326	277
1210 On profits	242	386	508	614	545	510	326	277
Company Tax	161	291	348	445	385	358	232	195
Dividend and Withholding	73	85	105	121	120	119	93	68
Provisional tax	11	10	49	59	61	68	32	15
Other income taxes	30	45	44	49	57	49	33	45
Income tax refunds	-34	-45	-38	-60	-78	-83	-63	-46
1220 On capital gains of corporates	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	0	71	78	78	92	79	42	0
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	71	78	78	92	79	42	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	878	1 650	1 580	1 757	1 879	1 846	1 057	903
5100 Taxes on production, sale, transfer, etc	877	1 648	1 578	1 755	1 877	1 844	1 056	903
5110 General taxes on goods and services	526	958	774	864	882	892	518	479
5111 Value added taxes	496	893	653	744	789	804	496	478
VAT revenues (gross)	646	1 204	943	987	1 049	1 014	733	678
VAT refunds	-150	-311	-290	-243	-259	-210	-237	-200
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	31	65	121	121	93	88	22	0
5120 Taxes on specific goods and services	350	690	804	890	995	952	538	424
5121 Excises	88	145	246	313	394	370	185	134
Environmental levy	0	0	67	108	161	166	55	20
Import excises	20	43	47	54	61	41	13	4
Domestic excises	81	106	134	154	174	167	125	112
Other excises	5	2	2	2	2	2	1	0
Rebates	-17	-6	-5	-5	-4	-6	-9	-3
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	252	392	398	419	441	420	305	281
5124 Taxes on exports	9	10	10	10	9	8	8	8
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	143	150	148	150	154	39	2
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0

5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	2	2	2	2	2	2	2	1
5210 Recurrent taxes	..	..	2	1	1	2	2	2	2	1
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	2	1	1	2	2	2	2	1
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

The resource tax and the tourist VAT refund registration fee (about 0.9% of GDP in 2021) are not included in tax revenues. These revenues are considered as non-tax revenue in accordance with the OECD classification, as set out in the Interpretative Guide in Annex A.

Source: Revenue and Customs Service of Fiji.


StatLink  <https://stat.link/tvkgb8>

Table 4.9. Georgia: Details of tax revenue

Million GEL

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	894	2 412	4 868	8 011	8 786	9 909	10 445	11 860	10 979	13 550
1000 Taxes on income, profits and capital gains	189	501	1 778	3 248	3 470	3 676	3 984	4 349	4 246	4 791
1100 Of individuals	108	291	1 202	2 223	2 414	2 919	3 247	3 483	3 327	3 776
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	80	210	576	1 025	1 056	757	737	866	919	1 015
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	145	429	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	145	429	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	429	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	0	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	46	60	192	290	363	395	441	474	434	511
4100 Recurrent taxes on immovable property	46	60	192	290	363	395	441	474	434	511
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	474	1 418	2 834	4 445	4 426	5 645	5 966	6 825	6 227	8 128
5100 Taxes on production, sale, transfer, etc	464	1 408	2 834	4 445	4 426	5 645	5 966	6 825	6 227	8 128
5110 General taxes on goods and services	289	987	2 203	3 506	3 286	4 123	4 427	5 239	4 533	6 173
5111 Value added taxes	289	987	2 203	3 506	3 286	4 123	4 427	5 239	4 533	6 173
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	175	421	631	940	1 140	1 523	1 539	1 586	1 694	1 955
5121 Excises	95	286	548	822	1 009	1 421	1 452	1 498	1 615	1 865
Tobacco	..	82	248	377	555	650	669	724	785	878
Alcoholic beverages	..	21	41	71	79	74	74	72	67	86
Petroleum	..	83	96	95	129	265	275	275	257	295
Diesel	..	27	49	82	87	203	226	224	199	235
Kerosene and other oil products	..	5	8	10	9	17	18	20	21	26
Natural gas for cars	..	0	5	21	13	30	35	31	22	21
Motor cars engine volume	..	42	60	117	111	109	123	118	140	185
Other excises	..	26	41	49	27	73	32	34	124	138
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	53	124	70	69	70	72	73	79	74	86
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	11	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	13	49	61	30	14	9	5	4
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	14	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	10	10	0	0	0	0	0	0	0	0
5210 Recurrent taxes	10	10	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	9	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	10	1	0	0	0	0	0	0	0	0

5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	40	3	64	27	527	193	54	212	73	120
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Heading 2000: social security contributions in Georgia were collected by social security funds before 2005 and by the Budgetary Central Government between 2005 and 2007. Social security contributions were abolished in 2008.

Source: Ministry of Finance, Georgia.

StatLink  <https://stat.link/1xebgz>

Table 4.10. Indonesia: Details of tax revenue

Billion IDR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	119 697	375 136	779 484	1 395 962	1 489 357	1 578 033	1 776 622	1 834 711	1 555 331	1 844 652
1000 Taxes on income, profits and capital gains	57 073	175 541	357 046	602 308	666 212	646 793	749 977	772 266	594 033	706 176
1100 Of individuals	..	59 733	62 221	132 761	209 879	149 726	163 346	179 370	168 150	172 551
1110 On income and profits	..	..	59 540	128 550	205 754	145 606	156 783	172 444	162 111	164 904
1120 On capital gains	..	..	2 682	4 211	4 124	4 120	6 563	6 927	6 039	7 647
1200 Corporate	..	115 808	294 824	469 547	456 334	497 067	586 631	592 895	425 883	533 625
1210 On profits	..	..	287 843	434 471	426 922	486 885	577 541	585 031	419 083	524 283
1220 On capital gains	..	..	6 981	35 076	29 412	10 182	9 090	7 865	6 800	9 342
1300 Unallocable between 1100 and 1200	57 073	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	..	..	7 715	47 220	54 401	63 643	79 631	91 024	97 548
2100 Employees	..	..	..	1 590	1 829	2 121	2 494	2 814	1 825	2 469
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	3 505	4 108	4 650	5 322	5 926	3 791	7 207
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	2 620	41 283	47 630	55 827	70 891	85 409	87 871
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	4 456	19 649	40 537	33 826	24 253	21 854	24 901	26 744	26 038	18 924
4100 Recurrent taxes on immovable property	3 525	16 217	28 581	29 250	19 443	16 770	19 445	21 146	20 954	14 834
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	931	3 432	11 956	4 576	4 809	5 083	5 456	5 598	5 085	4 090
Tax on acquisition of land and buildings	931	3 432	11 956	4 576	4 809	5 083	5 456	5 598	5 085	4 090
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	53 547	149 791	325 685	603 869	592 291	674 209	743 395	745 592	663 844	821 114
5100 Taxes on production, sale, transfer, etc	53 547	149 791	325 685	603 869	592 291	674 209	743 395	745 592	663 844	821 114
5110 General taxes	35 232	101 296	230 605	424 288	413 295	481 707	537 924	532 116	450 813	551 900
5111 Value added taxes	35 232	101 296	218 133	410 391	396 042	463 528	520 390	515 972	441 773	538 735
5112 Sales tax	0	0	12 472	13 897	17 253	18 179	17 534	16 144	9 041	13 165
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	18 315	48 495	95 080	179 581	178 996	192 502	205 470	213 476	213 031	269 214
5121 Excises	11 287	33 256	66 166	144 641	143 525	153 288	159 589	172 422	176 309	195 518
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	6 697	14 921	20 017	31 213	32 472	35 066	39 117	37 527	32 443	39 123
5124 Taxes on exports	331	318	8 898	3 727	2 999	4 147	6 765	3 527	4 278	34 573
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	4 621	30 155	56 216	148 244	159 380	180 775	194 707	210 479	180 392	200 890
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4 621	30 155	56 216	148 244	159 380	180 775	194 707	210 479	180 392	200 890
Other local level	3 784	28 105	56 177	147 829	157 166	180 101	194 190	208 938	179 170	199 263
Other non local level	837	2 050	39	416	2 214	674	517	1 541	1 221	1 627

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Revenue data in 2016 and 2017 include revenues from the "Tax Amnesty" policy which will not be repeated in the following year.

Revenue data since 2008 have been updated based on more detailed classification provided by the government.

Heading 2000: Social security contribution data are obtained from BPJS Kesehatan and BPJS Ketenagakerjaan. The government of Indonesia does not consider social security contributions as part of tax revenues.

Heading 2100: Includes Death Benefit (JK), a life insurance with payment for participants upon the death of their wives/husbands/children or for families upon the death of participants.

Heading 2200: Includes Work Accident Insurance (JKK) which provides protection against the risks of work-related accidents, and Unemployment Insurance (JKP) which provides cash stipends and training to the unemployed. JKP was introduced in 2020.

Heading 2400: Includes Pension Insurance (JP), and mandatory contributions from BPJS Health for formal workers. Data in 2015 only include Pension Insurance (JP). Contributions from the BPJS Health since 2018 have been estimated.

Source: Fiscal Policy Agency, Ministry of Finance; BPJS Kesehatan (Social Security Administrator for Health); BPJS Ketenagakerjaan (Employees Social Security System).


StatLink  <https://stat.link/5tvugn>

Table 4.11. Japan: Details of tax revenue

Billion JPY

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	136 236	137 943	132 484	163 533	164 970	171 805	175 564	175 380	177 308	109 883
1000 Taxes on income, profits and capital gains	47 398	46 631	40 034	50 969	50 448	52 658	56 083	53 994	53 934	57 047
1100 Of individuals	28 677	25 222	24 663	30 847	30 670	32 325	33 492	32 947	33 189	33 753
1110 On income and profits	28 677	25 222	24 663	30 847	30 670	32 325	33 492	32 947	33 189	33 753
Income tax	18 789	16 702	12 984	18 178	17 978	19 276	20 316	19 571	19 591	20 448
Prefectural inhabitants tax	3 621	2 606	4 699	5 252	5 128	5 376	4 863	4 840	4 955	4 900
Municipal inhabitants tax	6 044	5 699	6 795	7 224	7 365	7 471	8 106	8 325	8 427	8 185
Enterprise tax	223	216	184	194	198	203	207	211	216	220
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	18 721	21 408	15 372	20 122	19 778	20 333	22 591	21 046	20 745	23 293
1210 On profits	18 721	21 408	15 372	20 122	19 778	20 333	22 591	21 046	20 745	23 293
Corporation tax	11 747	13 274	8 968	10 832	10 332	11 995	12 318	10 797	11 235	12 887
Prefectural inhabitants tax	879	979	777	859	763	762	835	821	548	482
Municipal inhabitants tax	2 176	2 457	1 954	2 324	2 392	2 224	2 427	2 395	1 813	1 883
Enterprise tax	3 918	4 698	2 253	3 510	4 395	3 991	4 243	4 385	4 082	4 503
Local special corporate tax	0	0	1 420	2 081	1 782	1 858	2 088	2 044	978	0
Local corporate tax	0	0	0	516	629	654	681	604	1 418	1 704
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	47 968	50 848	54 461	64 465	66 622	68 616	70 588	71 993	71 550	..
2100 Employees	19 830	20 982	23 593	28 224	29 312	30 348	31 243	31 954	31 839	..
2110 On a payroll basis	19 830	20 982	23 593	28 224	29 312	30 348	31 243	31 954	31 839	..
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2200 Employers	22 456	23 154	24 674	29 479	30 540	31 648	32 664	33 488	33 245	..
2210 On a payroll basis	22 456	23 154	24 674	29 479	30 540	31 648	32 664	33 488	33 245	..
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2300 Self-employed or non-employed	5 683	6 712	6 194	6 763	6 771	6 620	6 681	6 552	6 465	..
2310 On a payroll basis	5 683	6 712	6 194	6 763	6 771	6 620	6 681	6 552	6 465	..
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	14 294	13 327	12 878	13 400	13 772	14 073	14 196	14 340	14 328	14 337
4100 Recurrent taxes on immovable property	10 414	10 116	10 225	10 005	10 165	10 323	10 386	10 612	10 719	10 503
Prefectural property tax	11	16	5	2	3	4	11	8	9	7
Municipal property tax	9 041	8 862	8 961	8 755	9 077	9 025	9 083	9 286	9 380	9 190
City planning tax	1 318	1 233	1 256	1 244	1 262	1 277	1 291	1 318	1 330	1 305
Special landholding tax	43	4	3	3	7	1	0	0	0	0
Water and land utilization tax	0	0	0	0	0	0	0	0	0	0
Land value tax	1	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1 782	1 566	1 250	1 968	2 131	2 292	2 333	2 301	2 315	2 555
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
Inheritance tax	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
Tax on gifts	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	2 099	1 646	1 403	1 426	1 476	1 458	1 477	1 427	1 294	1 280
Bourse tax	0	0	0	0	0	0	0	0	0	0
Securities transaction	0	0	0	0	0	0	0	0	0	0
Bank of Japan note issue tax	0	0	0	0	0	0	0	0	0	0
Stamp revenues	1 532	1 169	1 024	1 050	1 079	1 052	1 073	1 023	920	894
Real property acquisition tax	567	477	379	377	397	407	404	404	374	386
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	26 227	26 786	24 730	34 286	33 711	36 031	34 252	34 599	37 053	38 045
5100 Taxes on production, sale, transfer, etc.	23 180	23 722	22 160	31 871	31 254	33 582	31 754	32 046	34 433	35 451
5110 General taxes	12 350	13 135	12 675	22 400	21 931	22 249	22 496	23 148	26 395	27 064
5111 Value added taxes	12 350	13 135	12 675	22 400	21 931	22 249	22 496	23 148	26 395	27 064
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0

5120 Taxes on specific goods and services	10 830	10 588	9 485	9 470	9 323	11 333	9 258	8 898	8 038	8 387
5121 Excise duties	9 837	9 571	8 622	8 351	8 316	10 241	8 121	7 891	7 167	7 486
Liquor tax	1 816	1 585	1 389	1 338	1 320	1 304	1 275	1 247	1 134	1 176
Sugar excises	0	0	0	0	0	0	0	0	0	0
Local gasoline tax	296	311	294	264	261	256	251	244	220	228
Gasoline tax	2 769	2 908	2 750	2 465	2 434	2 396	2 348	2 281	2 058	2 128
Liquefied petroleum gas tax	28	29	24	18	17	17	15	14	9	8
Aviation fuel tax	104	105	89	66	66	67	68	65	11	56
Commodity tax	0	0	0	0	0	0	0	0	0	0
Playing-card tax	0	0	0	0	0	0	0	0	0	0
Prefectural tobacco tax	282	275	256	153	149	141	139	140	134	143
Municipal tobacco tax	865	845	788	936	911	862	850	854	817	875
Timber delivery tax	0	0	0	0	0	0	0	0	0	0
Mineral product tax	2	2	2	2	2	2	2	2	2	2
Electricity and gas tax	0	0	0	0	0	0	0	0	0	0
Diesel oil tax	1 208	1 086	918	925	933	949	958	945	910	930
Vehicle acquisition tax	464	453	192	137	146	190	198	104	0	0
Promotion of power resources development tax	375	359	349	316	320	326	322	316	311	305
Petroleum and coal tax	489	493	502	630	702	691	701	638	608	606
Tobacco tax	876	887	908	954	914	864	861	874	840	912
Special tobacco tax	264	233	163	148	141	134	125	124	112	113
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
Monopoly profits	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	877	930	786	1 049	939	1 024	1 071	941	820	846
Customs duty	877	930	786	1 049	939	1 024	1 071	941	820	846
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	116	87	77	70	68	67	66	66	52	56
Travel tax	0	0	0	0	0	0	0	0	0	0
Admission tax	0	0	0	0	0	0	0	0	0	0
Local entertainment tax	0	0	0	0	0	0	0	0	0	0
Golf course utilization tax	81	62	55	48	46	45	43	43	39	41
Meal and lodging tax	0	0	0	0	0	0	0	0	0	0
Special local consumption tax	12	0	0	0	0	0	0	0	0	0
Bathing tax	23	24	22	23	22	23	22	23	12	14
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3 047	3 064	2 570	2 416	2 457	2 450	2 498	2 553	2 620	2 594
5210 Recurrent taxes	3 027	3 043	2 548	2 393	2 435	2 427	2 475	2 530	2 599	2 574
Automobile tax	1 765	1 753	1 616	1 543	1 535	1 541	1 550	1 588	1 623	1 619
Light vehicle tax	125	152	178	200	238	249	258	269	285	292
Motor vehicle tonnage tax	1 134	1 136	753	649	660	637	665	671	690	661
Hunter licence tax	2	0	0	0	0	0	0	0	0	0
Hunting tax	1	3	2	1	1	1	1	1	1	1
Mine lot tax	1	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	20	21	21	22	22	22	23	23	21	20
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	348	351	381	413	418	427	445	454	444	454
6100 Paid solely by business	324	297	330	361	366	371	378	387	385	393
Business office tax	324	297	330	361	366	371	378	387	385	393
6200 Other	24	54	52	52	52	56	67	68	60	62
Taxes not in local tax law	24	54	52	52	52	56	65	67	60	62
Other	0	0	0	0	0	0	2	1	0	0

Note: .. Not available

Data are on a fiscal year basis beginning 1st April.

From 1990, data are on accrual basis.

The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000): in principle accrual basis, Central government taxes: accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes: accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May).

Heading 2000 includes some unidentifiable voluntary contributions.

Heading 2300: Includes contributions to the National pension, National Health Insurance and the Farmer's pension fund.

Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.
Source: Tax Bureau, Ministry of Finance.


StatLink  <https://stat.link/nia2tq>

Table 4.12. Kazakhstan: Details of tax revenue

Million KZT

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	517 777	1 938 712	5 182 379	6 352 963	7 006 053	8 707 756	10 484 416	11 594 940	9 934 305	13 094 122
1000 Taxes on income, profits and capital gains	214 545	1 001 587	2 072 357	2 467 977	2 610 413	3 128 907	3 972 562	4 204 258	3 500 145	4 971 175
1100 Of individuals	51 016	122 999	312 332	598 807	691 778	750 212	838 394	876 324	929 588	1 134 136
1110 On income and profits	51 016	122 999	312 332	598 807	691 778	750 212	838 394	876 324	929 588	1 134 136
From non-foreign citizens	51 016	122 999	276 089	566 974	688 023	744 662	831 567	869 181	923 762	1 125 119
From foreign citizens	0	0	36 243	31 832	3 755	5 550	6 828	7 143	5 826	9 017
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	163 529	878 588	1 760 025	1 869 170	1 918 635	2 378 695	3 134 167	3 327 934	2 570 557	3 837 039
1210 On profits	163 529	878 588	1 760 025	1 869 170	1 918 635	2 378 695	3 134 167	3 327 934	2 570 557	3 837 039
From non-oil companies	163 529	508 771	847 057	1 236 561	1 445 066	1 545 293	1 703 353	1 975 134	2 045 260	2 835 075
From oil companies	0	369 817	0	0	0	0	0	0	0	0
From oil companies to National Fund	0	0	912 968	632 609	473 569	833 402	1 430 814	1 352 800	525 297	1 001 965
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	13 758	131 041	240 590	264 710	297 615	330 852	369 835	526 657	726 163
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	13 758	131 041	240 590	264 710	297 615	330 852	369 835	526 657	726 163
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	99 082	197 300	253 830	464 674	530 440	576 607	618 505	696 635	727 139	841 279
The social tax	99 082	197 300	253 830	464 674	530 440	576 607	618 505	696 635	727 139	841 279
4000 Taxes on property	21 013	45 996	124 632	226 853	227 862	257 012	298 617	322 481	309 811	347 658
4100 Recurrent taxes on immovable property	20 504	44 526	122 146	224 752	226 815	255 868	298 455	322 481	309 811	347 658
4110 Households	3 230	2 865	4 402	10 164	11 906	3 922	22 374	29 386	29 289	31 293
4120 Others	17 274	41 661	117 744	214 588	214 909	251 946	276 082	293 095	280 522	316 366
Uniform land tax	235	351	762	833	944	1 004	1 036	1 055	399	134
Property tax	13 699	35 157	104 745	200 710	200 685	236 542	269 534	292 040	280 122	316 232
Land tax	3 340	6 153	12 238	13 045	13 281	14 401	5 512	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	509	1 470	2 486	2 101	1 047	1 143	161	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	179 452	680 033	2 600 514	2 952 727	3 372 218	4 437 419	5 259 064	6 000 743	4 868 250	6 207 711
5100 Taxes on production, sale, transfer, etc	168 678	637 765	2 497 709	2 816 629	3 238 137	4 285 158	5 080 971	5 799 325	4 698 929	5 995 253
5110 General taxes	115 159	343 926	677 229	943 051	1 495 682	1 664 699	2 034 314	2 693 127	2 532 524	2 807 691
5111 Value added taxes	115 159	343 926	677 229	943 051	1 495 682	1 664 699	2 034 314	2 693 127	2 532 524	2 807 691
Domestic VAT	75 625	68 319	197 358	203 247	525 318	532 864	800 800	1 221 658	1 078 752	972 016
Domestic VAT to National Fund	0	0	0	0	0	0	0	0	0	0
VAT on imported goods	39 534	255 621	435 869	667 404	860 801	1 017 876	1 124 959	1 338 188	1 325 816	1 710 973
Other VAT	0	19 986	44 002	72 399	109 563	113 959	108 554	133 281	127 956	124 702
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	53 519	293 839	1 820 480	1 873 579	1 742 455	2 620 458	3 046 657	3 106 198	2 166 406	3 187 562
5121 Excises	19 285	33 416	61 423	161 068	205 231	255 994	311 856	343 409	432 653	468 483
Alcohol	12 939	9 821	15 691	36 345	40 712	58 793	79 874	75 013	81 047	92 392
Tobacco	5 182	5 976	22 903	98 346	121 403	137 791	163 140	195 093	218 874	232 546
Petroleum product	1 164	14 962	20 966	26 216	42 042	58 146	67 504	71 761	127 499	141 039
Automobiles	0	2 636	1 864	931	0	0	0	0	0	0
Others	0	21	0	-770	1 075	1 265	1 338	1 542	5 234	2 506
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	18 471	62 249	354 487	189 522	266 484	296 905	331 629	372 223	344 453	434 881

5124 Taxes on exports	0	940	492 870	920 175	807 011	1 154 883	1 586 728	1 647 138	763 976	1 454 320
Taxes on exports	..	940	22 060	692 855	688 122	904 476	1 099 662	1 215 970	603 666	1 054 575
Taxes on exports to National Fund	..	0	470 810	227 320	118 889	250 408	487 066	431 168	160 311	399 745
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	5 149	14 566	24 798	25 856	27 144	43 076	38 673	27 142	28 827
Telecommunication	..	3 890	5 535	8 151	8 124	8 286	8 596	9 281	10 020	10 886
Placement of outdoor advertisements	..	1 259	3 723	6 076	5 855	5 510	5 615	6 047	5 095	5 962
Gambling business	..	0	3 693	9 231	10 518	11 746	26 846	21 003	11 628	11 955
Others	..	0	1 614	1 340	1 359	1 602	2 018	2 341	399	25
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	15 763	192 086	897 133	578 015	437 873	885 532	773 369	704 755	598 180	801 051
Production of useful minerals of non-oil sector companies	15 763	108 453	122 128	118 073	159 276	259 183	308 717	365 225	333 013	449 863
Production of useful minerals of oil sector companies	0	83 633	0	0	0	0	0	0	0	0
Production of useful minerals of oil sector co. to National Fund	0	0	775 005	459 942	278 597	626 350	464 652	339 530	265 167	351 188
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	10 774	42 268	102 806	136 098	134 081	152 261	178 093	201 419	169 321	212 458
5210 Recurrent taxes	5 901	7 099	26 327	42 319	46 879	59 981	67 191	73 032	59 601	73 307
5211 Paid by households: motor vehicles	3 930	4 877	21 565	34 466	38 572	51 271	57 814	63 210	49 564	61 939
5212 Paid by others: motor vehicles	1 971	2 199	4 697	7 812	8 307	8 710	9 377	9 823	10 037	11 368
5213 Paid in respect of other goods	0	23	65	41	0	0	0	0	0	0
5220 Non-recurrent taxes	4 873	35 169	76 478	93 779	87 202	92 280	110 902	128 386	109 720	139 151
Emissions into the environment	0	25 523	57 982	63 379	67 216	72 529	87 126	100 810	85 593	110 934
Others	4 873	9 646	18 497	30 399	19 985	19 752	23 776	27 577	24 127	28 216
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	3 684	37	6	141	410	10 198	4 816	988	2 303	136
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	3 684	37	6	141	410	10 198	4 816	988	2 303	136

Note: .. Not available

Year ending 31st December.

Data are on a cash basis.

The share of the Republic of Kazakhstan under production sharing contracts of oil companies, the bonuses of oil and non-oil sector companies, the levy for the use of the radio-frequency spectrum, the payment to compensate for historic costs as well as certain other items are classified as non-tax revenues according to the OECD Interpretative Guide, but are considered as tax revenues in Kazakhstan.

Headings 1210, 5124 and 5128: These categories include revenues that are paid to the National Fund of the Republic of Kazakhstan. This fund was created in 2000 as a stabilisation fund and includes revenues levied from oil and gas companies.

Heading 2000: Social security contribution data since 2017 have included contributions to compulsory social health insurance. Social security contribution revenues are not considered as tax revenues in Kazakhstan but are considered as tax revenues under the OECD Interpretative Guide, subject to certain criteria.

Heading 4120: The uniform land tax is a presumptive tax for farmers and peasants' households. Such payers are not obliged to pay personal income tax, land tax, environmental fees, transport tax, property tax and other mandatory payments to the budget. The uniform land tax is levied on the value of land in use.

Source: Ministry of Finance of the Republic of Kazakhstan.

Table 4.13. Korea: Details of tax revenue

Billion KRW

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	136 295	207 345	295 968	393 559	430 752	465 470	506 548	523 985	538 450	619 084
1000 Taxes on income, profits and capital gains	39 254	60 609	82 905	119 151	134 503	149 420	172 976	174 040	166 564	205 574
1100 Of individuals	19 950	27 570	42 098	67 600	75 711	83 121	93 274	91 714	101 286	126 210
1110 On income and profits	18 569	23 118	33 935	55 744	62 028	67 987	75 251	75 613	77 630	89 503
Income tax	0	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	0	3 127	4 425	4 561	4 125	4 517	4 982	5 577	5 830	6 863
Wages and salaries income tax	0	10 382	15 517	27 055	30 994	34 034	38 000	38 466	40 905	47 231
Other income tax	0	2 082	2 986	4 467	5 346	5 333	5 975	6 640	6 645	7 321
Global income tax	16 128	4 607	6 369	12 784	14 348	16 049	17 483	16 778	16 073	15 990
Defence tax on income tax	0	0	0	0	0	0	0	0	0	0
Education tax on income tax	0	0	0	0	0	0	0	0	0	0
Rural dev. tax on interest, bus. Inc. & cap. gains relief	156	116	179	105	109	104	111	139	225	326
Inhabitant tax on income tax (local)	2 285	2 804	4 459	6 772	7 106	7 950	8 700	8 013	7 952	11 772
1120 On capital gains	1 381	4 452	8 163	11 856	13 683	15 134	18 023	16 101	23 656	36 707
Capital gains tax	1 381	4 452	8 163	11 856	13 683	15 134	18 023	16 101	23 656	36 707
1200 Corporate	19 271	33 039	40 807	51 551	58 792	66 299	79 702	82 326	65 278	79 364
1210 On profits	19 271	33 039	40 807	51 551	58 792	66 299	79 702	82 326	65 278	79 364
Corporation tax - withholding	8 577	5 682	9 095	12 317	11 986	11 990	13 174	14 168	13 179	14 928
Corporation tax - final returns	9 302	24 123	28 173	32 713	40 130	47 187	57 763	58 006	42 335	55 468
Defence tax on corporation tax	0	0	0	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	1 142	2 696	3 094	6 217	6 270	6 785	8 307	9 729	9 293	8 343
Rural development tax corporate income	251	538	445	304	406	337	458	423	471	625
Excess profit tax	0	0	0	0	0	0	0	0	0	0
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
Capital gains tax	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	33	0	0	0	0	0	0	0	0	0
Business income tax	0	..	..	..	..	..	..	..	..	..
Real estate income tax	0	..	..	..	..	..	..	..	..	..
Defence tax on real estate & business income	0	..	..	..	..	..	..	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	30	..	..	..	..	..	..	..	..	..
Inhabitant tax before 1990 (local)	0	..	..	..	..	..	..	..	..	..
Farm land tax (local)	3	..	..	..	..	..	..	..	..	..
Inhabitant tax on farm land tax (local)	0	..	..	..	..	..	..	..	..	..
2000 Social security contributions	22 759	43 902	69 090	104 693	112 658	119 676	128 660	140 071	150 854	162 209
2100 Employees	8 578	17 632	28 213	44 281	48 077	51 125	55 257	60 682	65 384	70 297
Veterans' relief fund	0	0	0	0	0	0	0	0	0	0
Soldiers' annuity fund	0	0	0	0	0	0	0	0	0	0
Unemployment assurance	598	1 016	1 358	3 076	3 251	3 418	3 666	4 027	4 895	5 159
National welfare pension fund	4 325	7 746	11 004	15 821	16 862	17 864	19 090	20 630	21 722	22 879
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	2 066	6 060	11 783	19 868	21 470	22 814	24 920	27 911	30 184	33 453
Teachers' pensions	279	520	868	1 125	1 410	1 507	1 595	1 678	1 780	1 818
Government employees pensions	1 144	2 004	2 878	3 876	4 533	4 934	5 371	5 796	6 134	6 302
Military personal pensions	166	286	322	515	551	588	615	640	669	686
2110 On a payroll basis	8 578	17 632	28 213	44 281	48 077	51 125	55 257	60 682	65 384	70 297
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	9 409	18 486	30 856	47 846	51 190	54 063	58 712	63 780	67 676	72 773
Ind. works' insurance fund	1 876	3 182	4 632	6 062	6 283	6 429	7 346	7 539	7 088	7 498
Soldiers' annuity fund	0	0	0	0	0	0	0	0	0	0
Pneumoconiosis fund	0	0	0	0	0	0	0	0	0	0
Unemployment insurance	1 449	2 164	2 860	5 499	5 790	6 082	6 517	7 063	8 024	8 398
Veterans' relief fund	0	0	0	0	0	0	0	0	0	0
National welfare pension fund	4 340	7 759	11 052	15 895	16 928	17 922	19 155	20 631	21 722	22 879
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	1 547	4 997	11 718	19 493	21 074	22 397	24 346	27 110	29 288	32 373
Teachers' pensions	197	384	594	897	1 115	1 233	1 348	1 437	1 554	1 625
Government employees pensions	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	9 409	18 486	30 856	47 846	51 190	54 063	58 712	63 780	67 676	72 773
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	4 772	7 784	10 021	12 566	13 391	14 488	14 691	15 609	17 794	19 139
2310 On a payroll basis	0	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	4 772	7 784	10 021	12 566	13 391	14 488	14 691	15 609	17 794	19 139
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..

3000 Taxes on payroll and workforce	258	514	714	1 122	1 293	1 376	1 492	1 597	1 607	1 755
Workshop tax on workforce (local)	258	514	714	1 122	1 293	1 376	1 492	1 597	1 607	1 755
Vocational training promotion fund	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16 846	24 697	33 516	48 625	49 820	54 406	58 811	59 732	76 512	93 263
4100 Recurrent taxes on immovable property	3 385	5 030	9 270	12 486	13 095	14 319	15 589	17 750	20 044	24 486
Property tax (local)	728	2 588	4 817	9 294	9 930	10 662	11 532	12 677	13 773	14 974
City planning tax on urban real estate (local)	815	1 352	2 465	0	0	0	0	0	0	0
Community facilities tax (local)	341	446	650	1 351	1 450	1 513	1 626	1 681	1 777	1 841
Tax on excessive land holdings (local)	0	0	0	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	1 282	2	0	0	0	0	0	0	0	0
Rural dev. tax on local agg. land holdings tax	81	3	0	0	0	0	0	0	0	0
Tax on excessively increased land value	0	0	0	0	0	0	0	0	0	0
Comprehensive real estate tax	0	441	1 029	1 399	1 294	1 652	1 873	2 671	3 601	6 130
Rural dev. tax on comprehensive real estate tax	0	91	208	267	240	302	356	505	680	1 172
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	138	107	101	175	181	190	202	216	213	369
Workshop tax on property (local)	138	107	101	175	181	190	202	216	213	369
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	989	1 873	3 076	5 044	5 350	6 785	7 359	8 329	10 375	15 006
4310 Estate and inheritance taxes	449	702	1 203	1 944	1 995	2 342	2 832	3 154	3 904	6 945
Inheritance tax	449	702	1 203	1 944	1 995	2 342	2 832	3 154	3 904	6 945
Defence tax on inheritance tax	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	540	1 171	1 873	3 100	3 355	4 443	4 527	5 175	6 471	8 061
Gift tax	540	1 171	1 873	3 100	3 355	4 443	4 527	5 175	6 471	8 061
Defence tax on gift tax	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	11 935	17 796	21 170	31 095	31 375	33 302	35 863	33 653	46 093	53 771
Registration tax (local)	4 528	6 784	7 370	1 831	1 708	1 608	1 718	1 837	2 053	2 155
Registration tax	0	0	0	0	0	0	0	0	0	0
Defence tax on registration tax	0	0	0	0	0	0	0	0	0	0
Rural dev. tax on local acquisition tax	246	471	632	969	954	1 028	993	947	1 164	1 343
Rural dev. tax on local registration tax	66	64	144	1	0	0	0	0	0	0
Securities transactions tax	2 736	2 370	3 667	4 670	4 468	4 508	6 241	4 473	8 759	10 256
Rural dev. tax on securities transaction tax	823	958	2 010	1 861	1 637	1 775	2 217	1 635	3 616	5 340
Acquisition tax (local)	3 148	6 649	6 825	20 810	21 702	23 487	23 813	23 915	29 536	33 717
Stamp tax	388	500	522	953	906	896	881	846	965	960
4500 Non-recurrent taxes	537	-2	0	0	0	0	0	0	0	0
Asset revaluation tax	537	-2	..	..	..	..	..	..	..	..
4510 On net wealth	0	0	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	0	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	52 271	71 041	99 769	110 326	121 197	129 065	133 095	135 276	131 353	143 100
5100 Taxes on production, sale, transfer, etc.	50 023	69 069	96 573	103 254	113 644	121 293	125 207	127 551	123 219	134 745
5110 General taxes	23 212	36 118	51 800	60 162	68 229	74 361	77 471	82 174	81 452	89 022
5111 Value added taxes	23 212	36 118	51 800	60 162	68 229	74 361	77 471	82 174	81 452	89 022
Value added tax	23 212	36 118	51 800	60 162	68 229	74 361	77 471	82 174	81 452	89 022
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Business tax	..	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	26 811	32 951	44 773	43 092	45 415	46 932	47 736	45 377	41 767	45 723
5121 Excise duties	18 155	24 888	31 340	31 857	34 762	35 779	36 218	34 691	33 013	35 792
Commodity tax	0	0	0	0	0	0	0	0	0	0
Defence tax on commodity tax	0	0	0	0	0	0	0	0	0	0
Liquor tax	1 963	2 601	2 878	3 228	3 209	3 035	3 261	3 504	3 008	2 673
Defence tax on liquor tax	0	0	0	0	0	0	0	0	0	0
Education tax on liquor tax	516	693	724	808	813	745	788	844	733	608
Textile tax	0	0	0	0	0	0	0	0	0	0
Petroleum tax	0	0	0	0	0	0	0	0	0	0
Transport tax on petrol products	8 404	10 288	13 970	14 055	15 303	15 553	15 335	14 563	13 938	16 598
Education tax on transport tax	1 247	1 543	2 133	2 154	2 289	2 320	2 304	2 190	2 041	2 497
Electricity and gas tax	0	0	0	0	0	0	0	0	0	0
Special excise tax	2 985	4 399	5 066	8 001	8 881	9 861	10 451	9 719	9 218	9 364
Defence tax on special excise tax	0	0	0	0	0	0	0	0	0	0
Education tax on special excise tax	498	579	501	515	463	602	545	455	440	435
Rural development on special excise tax	37	45	24	61	60	60	56	58	57	59
Tobacco sales tax (local)	0	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	2 251	2 448	2 875	3 035	3 744	3 603	3 478	3 358	3 578	3 558
Motor fuel tax (local)	254	2 292	3 169	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
Monopoly profit	..	..	..	..	..	..	..	..	..	..

5123 Customs and import duties	5 936	6 530	11 046	8 907	8 434	8 938	9 213	8 250	7 413	8 629
Customs duties	5 800	6 317	10 666	8 495	8 045	8 529	8 815	7 882	7 059	8 227
Defence tax on customs duties	0	0	0	0	0	0	0	0	0	0
Special customs duties	0	0	0	0	0	0	0	0	0	0
Tonnage tax	0	0	0	0	0	0	0	0	0	0
Education tax on imports	99	173	336	390	366	382	370	345	341	388
Rural dev. tax on customs exemptions	37	40	44	22	23	27	28	23	13	14
Previous year receipts	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2 720	1 533	2 387	2 328	2 219	2 215	2 305	2 436	1 341	1 302
Telephone tax	1 457	0	0	0	0	0	0	0	0	0
Defence tax on telephone tax	0	0	0	0	0	0	0	0	0	0
Entertainment tax	0	0	0	0	0	0	0	0	0	0
Defence tax on entertainment tax	0	0	0	0	0	0	0	0	0	0
Entertainment tax (local)	0	0	0	0	0	0	0	0	0	0
Travel tax	0	0	0	0	0	0	0	0	0	0
Admission tax	0	0	0	0	0	0	0	0	0	0
Defence tax on admission tax	0	0	0	0	0	0	0	0	0	0
Education tax on banking & insurance	473	537	951	1 004	951	959	1 092	1 277	1 138	1 175
Horse race tax (local)	566	692	1 068	1 089	1 060	1 051	1 016	970	169	106
Rural dev. tax on horse race tax	84	147	215	235	208	205	197	189	34	21
Butchery tax (local)	51	47	58	0	0	0	0	0	0	0
Regional development tax (local)	89	110	95	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	2 248	1 972	3 196	7 072	7 553	7 772	7 888	7 725	8 134	8 355
5210 Recurrent taxes	2 248	1 972	3 196	7 072	7 553	7 772	7 888	7 725	8 134	8 355
License tax (local)	241	70	76	0	0	0	0	0	0	0
Automobile tax (local)	2 007	1 902	3 120	7 072	7 553	7 772	7 888	7 725	8 134	8 355
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	4 907	6 582	9 974	9 642	11 281	11 527	11 514	13 269	11 560	13 183
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4 907	6 582	9 974	9 642	11 281	11 527	11 514	13 269	11 560	13 183
Unallocable tax revenue	0	0	0	0	0	0	0	0	0	0
Previous year tax	1 474	2 111	4 449	3 435	4 147	4 389	4 430	5 873	4 165	5 147
Previous year tax (local)	474	633	654	392	868	715	540	719	259	437
Unallocable defence tax	-3	-9	0	0	0	0	0	0	0	0
Education tax on local taxes	2 962	3 847	4 871	5 815	6 266	6 423	6 544	6 677	7 136	7 599

Note: .. Not available

Year ending 31st December.

Data are on cash basis.

Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teachers pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.

Heading 2200: From 2007, this includes long-term care insurance.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

Table 4.14. Kyrgyzstan: Details of tax revenue

Million KGS

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	7 639	15 843	39 157	82 234	92 929	102 184	115 483	120 064	104 906	148 168
1000 Taxes on income, profits and capital gains	1 371	3 489	8 746	15 899	16 673	17 940	19 738	22 268	22 732	31 942
1100 Of individuals	754	1 744	4 407	9 514	10 594	11 110	11 474	12 862	12 151	15 325
1110 On income and profits	754	1 744	4 407	9 514	10 594	11 110	11 474	12 862	12 151	15 325
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	573	1 283	1 932	4 111	3 659	4 301	5 504	6 465	8 356	13 601
1210 On profits	573	1 283	1 932	4 111	3 659	4 301	5 504	6 465	8 356	13 601
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	44	462	2 408	2 274	2 419	2 529	2 760	2 941	2 226	3 016
Single tax for small businesses	0	0	131	178	211	202	229	272	237	359
Patent based tax	0	125	1 493	2 097	2 208	2 327	2 531	2 669	1 988	2 646
Tax on special funds of budgetary organisations	0	0	784	0	0	0	0	0	0	0
Others	44	337	0	0	0	0	0	0	0	11
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	179	319	1 264	1 597	1 698	1 818	1 966	2 107	2 019	2 258
4100 Recurrent taxes on immovable property	179	319	1 264	1 597	1 698	1 818	1 966	2 107	2 019	2 258
Real estate tax	0	0	465	643	708	766	838	878	897	1 021
Land tax	179	319	799	954	990	1 052	1 128	1 229	1 123	1 236
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	6 089	11 997	29 145	64 736	74 556	82 423	93 778	95 655	80 151	111 967
5100 Taxes on production, sale, transfer, etc	5 609	11 483	28 744	64 047	73 759	81 616	92 649	94 591	79 162	110 883
5110 General taxes on goods and services	3 797	8 631	22 707	46 606	50 891	55 617	64 033	62 678	52 862	76 594
5111 Value added taxes	2 976	7 089	14 602	33 221	39 297	45 131	52 786	50 912	39 461	63 634
VAT on domestic products	1 237	1 337	4 232	9 173	11 942	12 560	11 885	12 092	10 654	15 355
VAT on imported products	1 739	5 751	10 370	24 047	27 355	32 571	40 901	38 820	28 807	48 280
5112 Sales tax	0	0	3 699	7 508	6 014	4 034	4 283	4 216	3 782	4 930
5113 Other	821	1 542	4 406	5 876	5 580	6 452	6 964	7 550	9 619	8 030
Road tax	0	0	48	2	0	0	0	0	0	0
Deductions for the prevention and liquidation of emergency situations	589	937	-6	1	0	0	0	0	0	0
Tax on gross income from Kumtor	0	0	4 364	5 874	5 580	6 452	6 964	7 550	9 619	8 030
Others	232	605	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 812	2 852	6 037	17 441	22 868	25 999	28 616	31 913	26 300	34 288
5121 Excises	1 518	1 150	1 689	7 757	9 059	9 506	10 296	9 945	8 994	11 371
Excises on domestic products	1 052	489	521	1 229	1 459	1 763	1 767	1 275	977	1 104
Excises on imported products	466	660	1 169	6 528	7 314	7 744	8 529	8 670	8 017	10 267
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	275	1 664	4 342	9 682	13 803	16 474	18 300	21 965	17 296	22 896
5124 Taxes on exports	0	0	6	2	7	19	19	3	10	21
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	18	38	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0

5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	480	514	401	689	797	807	1 129	1 064	989	1 085
5210 Recurrent taxes	480	514	401	689	797	807	844	843	784	823
5211 Paid by households: motor vehicles	35	42	401	577	675	688	727	737	680	697
5212 Paid by others: motor vehicles	435	472	0	112	122	119	116	106	104	126
5213 Paid in respect of other goods	10	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	285	221	204	261
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	37	2	2	3	2	1	34	3	2 002
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	37	2	2	3	2	1	34	3	2 002

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

The figures refer to state government revenues which included both central and local government revenues.

Data are classified according to the OECD Interpretative Guide, which differs from the national classification. The totals shown for tax and non-tax revenue are therefore different from the totals presented on the website of the National Statistical Committee.

Heading 2000: Data for social security contributions are not available.

Source: National Statistical Committee of Kyrgyzstan.


StatLink  <https://stat.link/umlfd>

Table 4.15. Lao PDR: Details of tax revenue

Billion LAK

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	7 101	14 719	15 393	15 532	16 565	17 185	15 377	17 540
1000 Taxes on income, profits and capital gains	1 613	3 347	3 375	3 582	3 692	3 856	3 179	4 227
1100 Of individuals	482	1 140	1 624	1 603	1 619	1 646	1 451	1 494
1110 On income and profits	482	1 140	1 624	1 603	1 619	1 646	1 451	1 494
1120 On capital gains	0	0	0	0	0	0	0	0
1200 Corporate	1 131	2 206	1 751	1 980	2 073	2 209	1 728	2 733
1210 On profits	1 131	2 206	1 751	1 980	2 073	2 209	1 728	2 733
1220 On capital gains of corporates	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	76	130	105	113	188	201	188	169
4100 Recurrent taxes on immovable property	76	130	105	113	188	201	188	169
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	5 412	11 242	11 913	11 837	12 684	13 128	12 010	13 144
5100 Taxes on production, sale, transfer, etc	4 720	9 834	10 524	10 172	11 718	12 059	10 000	11 967
5110 General taxes on goods and services	2 033	4 988	4 688	4 934	5 201	5 389	4 706	5 801
5111 Value added taxes	400	4 744	4 688	4 934	5 201	5 389	4 706	5 801
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	1 633	244	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 687	4 846	5 836	5 238	6 516	6 670	5 295	6 166
5121 Excises	1 749	3 253	4 124	4 234	4 743	4 972	3 602	4 288
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	855	1 382	1 655	971	1 059	967	1 070	1 182
5124 Taxes on exports	70	205	49	29	38	45	15	23
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	12	6	7	4	676	686	608	673
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	692	1 408	1 389	1 665	966	1 068	2 009	1 178
5210 Recurrent taxes	692	1 408	1 389	1 665	966	1 068	2 009	1 178
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	692	1 408	1 389	1 665	966	1 068	2 009	1 178
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available
Year ending 31st December.

The data are on a cash basis.

Heading 2000: Detailed data on revenues from social security contributions were not available.

Revenues from the natural resource tax are not included in this table. Although considered to be tax revenues by Lao PDR, these revenues are considered to be non-tax revenue under the OECD classification, as set out in the Interpretative Guides in Annex A and B.

Source: Ministry of Finance, Lao PDR.

StatLink  <https://stat.link/d3sj5e>

Table 4.16. Malaysia: Details of tax revenue

Million MYR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	50 083	84 141	113 573	170 962	175 325	183 537	181 064	188 328	162 346	181 959
1000 Taxes on income, profits and capital gains	27 339	51 040	75 058	105 751	103 967	110 260	123 953	128 307	106 572	123 477
1100 Of individuals	7 015	8 649	17 805	26 321	27 566	28 945	32 605	38 680	38 953	27 051
1110 On income and profits	7 015	8 649	17 805	26 321	27 566	28 945	32 605	38 680	38 953	27 051
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	19 923	40 962	55 156	75 275	72 127	76 226	86 556	84 534	62 837	91 399
1210 On profits	19 923	40 962	55 156	75 275	72 127	76 226	86 556	84 534	62 837	91 399
Company income tax	13 905	26 381	36 266	63 679	63 625	64 465	66 474	63 751	50 065	79 829
Petroleum income tax	6 010	14 566	18 713	11 559	8 422	11 761	20 082	20 783	12 772	11 570
Offshore business activity tax	8	15	15	37	81	0	0	0	0	0
Levy on Electricity	0	0	162	0	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	402	1 429	2 097	4 155	4 274	5 089	4 792	5 093	4 782	5 028
Cooperatives income tax	87	63	378	80	90	74	171	189	59	142
Withholding income tax	0	1 110	1 268	2 316	2 562	3 266	3 117	3 061	2 993	3 035
Other income tax	0	20	21	30	43	51	37	43	43	47
Real property gains tax	247	236	303	1 729	1 492	1 697	1 467	1 800	1 687	1 803
Exit levy	41	0	0	0	0	0	0	0	0	0
Windfall levy on crude palm oil	0	0	0	0	0	0	0	0	0	0
Windfall levy on crude palm kernel oil	26	0	0	0	0	0	0	0	0	0
Levy on fresh fruit bunch	0	0	127	1	87	0	0	0	0	0
2000 Social security contributions	990	1 382	2 008	2 838	3 216	3 561	4 301	4 783	5 012	5 195
2100 Employees	218	304	439	..	..	..	..	..	..	..
2110 On a payroll basis	218	304	439	..	..	..	..	..	..	..
2120 On an income tax basis	0	0	0	..	..	..	..	..	..	..
2200 Employers	772	1 079	1 569	..	..	..	..	..	..	..
2210 On a payroll basis	772	1 079	1 569	..	..	..	..	..	..	..
2220 On an income tax basis	0	0	0	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	2 838	3 216	3 561	4 301	4 783	5 012	5 195
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	2	5	..	1	3	0	0	0	0	0
4100 Recurrent taxes on immovable property	0	0	..	0	0	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	..	0	0	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	5	..	1	3	..	..	..	..	..
4310 Estate and inheritance taxes	2	5	..	1	3	..	..	..	..	..
Estate Duty	2	5	..	1	3	..	..	..	..	..
4320 Gift taxes	0	0	..	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	..	0	0	..	..	..	..	..
4500 Other non-recurrent taxes on property	0	0	..	0	0	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	..	0	0	..	..	..	..	..
5000 Taxes on goods and services	19 910	29 216	32 268	56 353	62 415	63 952	46 729	48 823	44 822	46 649
5100 Taxes on production, sale, transfer, etc	17 990	27 051	30 218	53 669	59 649	61 148	43 810	45 843	41 887	43 588
5110 General taxes on goods and services	5 968	7 709	8 171	32 235	41 309	44 337	24 207	15 385	14 767	13 598
5111 Value added taxes	0	0	0	27 012	41 206	44 290	20 236	0	0	0
5112 Sales tax	5 968	7 709	8 171	5 223	103	47	3 971	15 385	14 767	13 598
Sales tax on local goods	3 894	5 403	4 886	3 207	..	46	1 095	6 445	6 494	4 907
Sales tax on imported goods	2 074	2 306	3 285	2 016	..	2	2 876	8 940	8 273	8 691
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	10 245	17 511	19 624	18 862	15 854	14 266	16 986	27 038	25 411	29 018

5121 Excises	3 803	9 322	11 770	11 890	11 705	10 112	10 779	10 511	9 856	10 241
Excise duties on domestic goods	3 803	8 641	9 350	7 999	7 721	5 519	4 918	5 131	4 719	4 554
Malt beer (domestic)	..	..	..	..	..	..	1 696	1 861	1 619	1 479
Cigarettes (domestic)	..	..	..	..	..	..	234	66	37	0
Vehicles (domestic)	..	..	..	..	..	..	2 483	2 443	2 373	2 868
Other products (domestic)	..	..	..	..	..	..	505	760	690	207
Excise duties on imported goods	0	680	2 420	3 891	3 984	4 593	5 861	5 380	5 136	5 687
Cigarettes (imported)	..	..	..	..	..	..	2 681	2 522	2 748	2 927
Vehicles (imported)	..	..	..	..	..	..	2 803	2 466	2 023	2 286
Other products (imported)	..	..	..	..	..	..	378	392	365	473
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	3 599	3 385	1 966	2 732	2 905	2 784	2 897	2 733	2 346	2 645
Import duty on vehicles	..	..	..	..	..	..	562	479	426	492
Import duty on motors, machines and spare parts	..	..	..	..	..	..	681	675	517	642
Import duty on alcoholic beverages	..	..	..	..	..	..	100	99	74	0
Import duty on steel and metal products	..	..	..	..	..	..	305	298	241	265
Import duty on other products	..	..	..	..	..	..	1 248	1 182	1 089	1 245
5124 Taxes on exports	1 032	2 085	1 810	1 039	980	1 355	1 725	1 126	746	2 057
Export duty on crude petroleum	..	..	..	..	..	..	1 513	1 091	634	614
Export duty on other products	..	..	..	..	..	..	212	35	112	1 443
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1 701	2 582	3 926	3 038	103	15	1 473	12 499	12 074	12 019
Service tax	1 701	2 582	3 926	3 038	103	15	1 473	12 283	12 006	12 018
Other taxes on specific services	0	0	0	0	0	0	0	216	68	1
5127 Other taxes on internat. trade and transactions	110	137	151	163	160	0	113	169	389	2 057
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	1 777	1 831	2 423	2 572	2 486	2 545	2 617	3 420	1 709	971
5200 Taxes on use of goods and to perform activities	1 920	2 165	2 050	2 684	2 766	2 805	2 919	2 979	2 936	3 061
5210 Recurrent taxes	1 918	2 163	2 047	2 681	2 763	2 805	2 919	2 979	2 936	3 061
5211 Paid by households: motor vehicles	1 909	2 147	1 992	2 630	2 714	2 805	2 919	2 979	2 936	3 061
Motor vehicle licences	1 909	2 147	1 992	2 630	2 714	2 805	2 919	2 979	2 936	3 061
5212 Paid by others: motor vehicles	9	15	18	3	3	0	0	0	0	0
Commercial vehicle licences	9	14	17	3	3	..	..	..	..	..
Tour vehicle licences	0	1	1	0	0	..	..	..	..	..
5213 Paid in respect of other goods	0	1	38	48	46	0	0	0	0	0
Petroleum Permits	0	1	1	2	2	..	..	..	..	..
Bank Licences Fees	0	0	37	46	44	..	..	..	..	..
5220 Non-recurrent taxes	2	2	2	3	3	0	0	0	0	0
Environment Pollution Licences	2	2	2	3	3	..	..	..	..	..
Film rental tax	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 841	2 499	4 240	6 018	5 724	5 764	6 081	6 416	5 939	6 639
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 841	2 499	4 240	6 018	5 724	5 764	6 081	6 416	5 939	6 639
Share transfer tax	0	0	0	0	0	0	0	0	0	0
Stamp duties	1 799	2 460	4 192	5 974	5 688	5 665	5 924	6 213	5 506	6 340
Other direct taxes	42	38	48	45	37	99	157	203	433	299

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Heading 2000: Starting from 2015, Social Security Contribution data is given as a lump sum.

Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset.

GST was abolished by the government in 2018 and replaced by sales tax and service tax.

Heading 5121: Excises on motorbike and scooter are identified and placed under "Vehicles (domestic)" in this edition. They were previously classified under "Other products (domestic)".

Heading 5124: The surge in revenues from "Export duty on other products" in 2021 was attributed to significant increase of export duty on crude palm oil.

Source: Ministry of Finance of Malaysia; Social Security Organisation of Malaysia (PERKESO).

Table 4.17. Maldives: Details of tax revenue

Million MVR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	1 699	2 962	12 232	13 265	14 720	15 818	16 512	10 989	14 731
1000 Taxes on income, profits and capital gains	..	66	203	3 186	3 240	3 327	3 275	3 513	3 654	2 739
1100 Of individuals	..	0	0	0	0	0	0	0	83	217
1110 On income and profits	..	0	0	0	0	0	0	0	83	217
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	66	203	3 186	3 240	3 327	3 275	3 513	3 571	2 522
1210 On profits	..	66	203	3 186	3 240	3 327	3 275	3 513	3 571	2 522
Business profit tax	..	0	0	2 674	2 216	2 107	2 078	2 210	2 134	1 106
Bank profit tax	..	66	203	513	492	650	564	614	954	675
Withholding tax	..	0	0	0	532	570	633	688	484	741
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	0	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	3	13	33	24	96	40	31	1	7
4100 Recurrent taxes on immovable property	..	0	0	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	..	3	13	33	24	96	40	31	1	7
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	1 630	2 745	9 013	10 001	11 297	12 504	12 968	7 333	11 985
5100 Taxes on production, sale, transfer, etc	..	1 591	2 689	8 935	9 911	11 198	12 395	12 845	7 214	11 852
5110 General taxes on goods and services	..	0	0	6 054	6 249	6 882	7 689	7 748	4 307	7 733
5111 Value added taxes	..	0	0	6 054	6 249	6 882	7 689	7 748	4 307	7 733
Tourism Goods and Services Tax	..	0	0	4 150	3 921	4 199	4 783	4 903	2 220	5 248
Goods and Services Tax	..	0	0	1 904	2 328	2 683	2 906	2 845	2 087	2 486
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	1 591	2 689	2 880	3 663	4 316	4 706	5 097	2 908	4 119
5121 Excises	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	1 246	2 056	2 346	2 487	2 799	3 149	3 412	2 264	2 843
5124 Taxes on exports	..	0	0	0	15	114	102	103	9	0
Remittance tax	..	0	0	0	15	114	102	103	9	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	345	633	534	1 161	1 402	1 455	1 582	635	1 276
Green tax	..	0	0	37	623	696	811	851	352	802
Airport service charge	..	0	36	497	538	706	645	731	283	473
Tourism tax	..	345	597	1	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	39	57	78	90	99	108	123	119	133
5210 Recurrent taxes	..	29	55	75	87	97	106	121	115	127
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	26	47	62	76	84	92	107	103	113

5213 Paid in respect of other goods	..	3	8	12	11	13	14	13	12	14
5220 Non-recurrent taxes	..	10	2	3	3	2	2	2	4	6
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	0	0	0	0	0	0	0	0	0

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Data for 2005 and 2006 have been added in this edition.

Source: Ministry of Finance, Maldives.

StatLink  <https://stat.link/cpgafs>

Table 4.18. Mongolia: Details of tax revenue

Billion MNT

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	2 470	4 421	4 567	6 005	7 788	9 033	7 951	10 722
1000 Taxes on income, profits and capital gains	975	1 171	1 043	1 613	2 091	2 556	2 227	3 317
1100 Of individuals	161	482	523	651	814	895	829	1 106
1110 On income and profits	161	482	523	651	814	895	829	1 106
1120 On capital gains	0	0	0	0	0	0	0	0
1200 Corporate	814	689	520	962	1 277	1 661	1 399	2 212
1210 On profits	814	689	520	962	1 277	1 661	1 399	2 212
Corporate tax income revenue	391	689	520	962	1 277	1 661	1 399	2 212
Windfall profit tax	423	0	0	0	0	0	0	0
1220 On capital gains of corporates	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	323	972	1 058	1 259	1 569	1 787	1 487	2 171
2100 Employees	170	438	465	535	541	701	523	848
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	129	447	494	578	640	776	464	790
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	24	87	99	146	388	310	500	533
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	47	117	125	157	169	222	228	288
4100 Recurrent taxes on immovable property	33	60	54	62	67	110	120	143
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	14	58	72	94	102	112	108	131
4210 Individual	0	0	0	0	0	0	0	0
4220 Corporate	14	58	72	94	102	112	108	131
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	14
5000 Taxes on goods and services	1 125	2 161	2 341	2 976	3 960	4 469	4 009	4 945
5100 Taxes on production, sale, transfer, etc	1 048	1 990	2 129	2 686	3 671	4 182	3 768	4 652
5110 General taxes on goods and services	579	1 050	1 141	1 619	2 196	2 486	2 209	2 837
5111 Value added taxes	579	1 050	1 141	1 619	2 196	2 486	2 209	2 837
Domestic VAT	208	485	558	734	898	1 088	1 053	1 230
Import VAT	423	672	684	1 032	1 412	1 633	1 504	1 902
VAT refunds	-51	-107	-102	-148	-114	-235	-348	-295
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	469	941	989	1 067	1 475	1 696	1 559	1 815
5121 Excises	276	604	641	532	768	880	794	844
Alcoholic drinks (excluding beer)	93	210	222	153	175	197	174	190
Beer	17	28	27	27	29	32	28	40
Tobacco	11	32	33	126	123	142	150	154
Vehicles	55	44	27	89	214	232	172	203
Fuel and gasoline	100	291	332	137	227	277	270	257
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	193	321	328	512	682	790	741	943
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	16	19	23	25	26	24	28
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	77	171	212	290	289	286	241	293
5210 Recurrent taxes	74	157	192	253	247	237	209	245
5211 Paid by households: motor vehicles	10	29	32	36	38	41	46	53

5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	63	128	160	218	208	196	163	192
5220 Non-recurrent taxes	..	..	3	14	20	37	42	49	32	48
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	0	0	0	0	0	0	0	0

Note: .. Not available

Year ending December 31st.

The data are on a cash basis.

Heading 4600: Livestock tax is added under heading 4600 in this edition. It was implemented in 2021 and it is a local tax levied on the ownership of livestock located in the territory of Mongolia.

Source: Ministry of Finance of Mongolia.

StatLink  <https://stat.link/0vimk2>

Table 4.19. Nauru: Details of tax revenue

Thousand AUD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	24 106	21 459	42 087	56 565	80 022	81 014	76 050
1000 Taxes on income, profits and capital gains	12 593	12 590	27 320	39 731	62 927	63 468	55 419
1100 Of individuals	0	0	0	0	0	0	0
1110 On income and profits	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0
1210 On profits	0	0	0	0	0	0	0
1220 On capital gains of corporates	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	12 593	12 590	27 320	39 731	62 927	63 468	55 419
Employment Services Tax	12 593	10 131	8 657	17 531	19 935	19 518	15 573
Business Tax	0	2 459	18 663	22 200	42 992	43 950	39 846
2000 Social security contributions	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4110 Households
4120 Others
4200 Recurrent taxes on net wealth
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions
4500 Other non-recurrent taxes on property
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	11 513	8 869	14 767	16 834	17 094	17 546	20 631
5100 Taxes on production, sale, transfer, etc	10 747	8 200	14 011	15 750	15 953	16 446	19 251
5110 General taxes on goods and services	0	0	0	0	0	0	0
5111 Value added taxes	0	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	10 747	8 200	14 011	15 750	15 953	16 446	19 251
5121 Excises	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	8 271	5 121	12 055	10 000	11 604	13 105	16 588
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	2 476	3 079	1 955	5 750	4 349	3 341	2 663
DCA Departure tax	579	615	259	1 747	811	0	0
DCA Pax levy	991	689	289	1 846	949	0	0
Telecom tax	906	1 775	1 407	2 158	2 589	3 341	2 663
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	766	670	757	1 084	1 142	1 100	1 380
5210 Recurrent taxes	228	286	334	455	700	479	457
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	32	44	93	124
5213 Paid in respect of other goods	228	286	334	423	656	386	333
5220 Non-recurrent taxes	538	384	423	629	442	621	922
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available

Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

Source: Nauru Revenue Office.

StatLink  <https://stat.link/hagct3>

Table 4.20. New Zealand: Details of tax revenue

Million NZD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	39 765	59 358	62 310	81 499	86 535	92 593	99 849	99 620	115 600	121 447
1000 Taxes on income, profits and capital gains	23 861	37 379	33 494	44 723	48 109	51 489	56 220	54 913	65 298	69 270
1100 Of individuals	17 126	24 373	23 519	30 297	31 844	35 004	37 514	39 574	44 494	49 559
1110 On income and profits	17 126	24 373	23 519	30 297	31 844	35 004	37 514	39 574	44 494	49 559
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	4 914	9 957	7 609	11 407	13 461	13 584	15 559	12 415	17 819	17 522
1210 On profits	4 914	9 957	7 609	11 407	13 461	13 584	15 559	12 415	17 819	17 522
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1 821	3 049	2 366	3 019	2 804	2 901	3 147	2 924	2 985	2 189
NRWT	760	1 096	467	733	594	619	651	570	470	507
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	0	0	0	0	0	0	0	0	0
Interest	990	1 879	1 704	1 660	1 468	1 530	1 659	1 528	999	716
Dividends	71	74	195	626	742	752	837	826	1 516	966
Other	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	2 112	2 911	4 119	5 046	5 257	5 533	5 835	6 138	6 361	6 904
4100 Recurrent taxes on immovable property	2 049	2 825	4 031	4 962	5 178	5 426	5 730	6 037	6 273	6 813
Local govt rates and services	2 049	2 825	4 031	4 962	5 178	5 426	5 730	6 037	6 273	6 813
Land tax	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	3	2	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	0	0	0	..	..	..	..	..	..	..
4320 Gift taxes	2	3	2	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	61	83	86	84	79	107	105	101	88	91
Instrument duty	51	75	82	84	79	107	105	101	88	91
Cheque duty	10	8	4	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	13 792	19 054	24 692	31 728	33 162	35 570	37 792	38 567	43 940	45 266
5100 Taxes on production, sale, transfer, etc.	12 887	17 822	23 107	29 584	30 916	33 210	35 262	35 996	41 122	42 517
5110 General taxes	9 885	14 133	19 143	24 587	25 847	27 951	29 521	30 259	35 397	37 210
5111 Value added taxes	9 885	14 133	19 143	24 587	25 847	27 951	29 521	30 259	35 397	37 210
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Motor vehicles	..	..	..	..	..	..	..	..	..	..
Other sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 002	3 689	3 964	4 997	5 069	5 259	5 741	5 737	5 725	5 307

5121 Excise duties	2 148	2 305	1 782	2 280	2 222	2 204	2 613	2 460	2 111	1 823
On alcoholic beverages	436	516	622	672	684	699	722	710	780	805
Beer	201	264	207	262	265	265	274	268	308	318
Wine	100	154	181	216	218	227	225	221	229	236
Spirits	135	98	234	194	201	207	223	221	243	251
Tobacco	764	834	220	362	352	399	483	485	45	2
Motor vehicles	0	0	0	0	0	0	0	0	0	0
Refined sugar	0	0	0	0	0	0	0	0	0	0
CA petroleum fuels	810	852	872	1 185	1 137	1 057	1 201	1 075	1 084	811
NRF fuel excise	0	0	0	0	0	0	0	0	0	0
Local petroleum fuels	27	30	32	33	25	23	181	167	179	179
CA mileage tax	0	0	0	0	0	0	0	0	0	0
NRF mileage tax	0	0	0	0	0	0	0	0	0	0
Road user charges	0	0	0	0	0	0	0	0	0	0
Energy resources levy	111	73	36	28	24	26	26	23	23	26
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	648	1 083	1 916	2 442	2 550	2 738	2 814	3 001	3 292	3 226
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	206	301	266	275	297	317	314	276	322	258
Lottery (national)	167	256	253	260	281	301	299	266	314	256
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	39	45	13	15	16	16	15	10	8	2
Film hire tax	0	0	0	0	0	0	0	0	0	0
Domestic air travel tax	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	..	..	..	..	..	..	..	..	..
Foreign travel tax	..	..	..	..	..	..	..	..	..	..
International departure tax	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	905	1 232	1 585	2 144	2 246	2 360	2 530	2 571	2 818	2 749
5210 Recurrent taxes	905	1 232	1 585	2 144	2 246	2 360	2 530	2 571	2 818	2 749
Motor vehicle registration	181	221	172	214	223	227	227	226	231	238
Heavy traffic fees	532	731	1 016	1 381	1 469	1 551	1 673	1 716	1 930	1 853
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	192	280	397	549	554	582	630	629	657	658
Local authority fees and charges	192	280	397	549	554	582	630	629	657	658
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	14	5	2	7	1	2	2	1	7
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	14	5	2	7	1	2	2	1	7

Note: .. Not available

For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.

From 1993, data are on accrual basis.

Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of taxliability paid out to taxpayers is not identifiable.

Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.

Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.

Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.

Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.

Source: Statistics New Zealand.

Table 4.21. Pakistan: Details of tax revenue

Million PKR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	3 660 418	3 969 248	4 469 282	4 477 136	4 751 049	5 742 821	6 925 347
1000 Taxes on income, profits and capital gains	1 191 602	1 343 197	1 536 636	1 445 594	1 524 252	1 731 860	2 280 470
1100 Of individuals
1110 On income and profits
1120 On capital gains
1200 Corporate
1210 On profits
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	1 191 602	1 343 197	1 536 636	1 445 594	1 524 252	1 731 860	2 280 470
2000 Social security contributions	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	39 344	45 203	68 305	77 422	68 799	55 217	70 888
Other taxes on property	3 860	7 036	5 551	7 026	9 651	0	0
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	35 484	38 167	62 754	70 396	59 148	55 217	70 888
Stamp duties	35 484	38 167	62 754	70 396	59 148	55 217	70 888
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 337 870	2 498 665	2 782 433	2 857 677	3 050 890	3 831 206	4 433 346
5100 Taxes on production, sale, transfer, etc	2 318 793	2 477 383	2 758 310	2 832 827	3 032 911	3 804 427	4 397 127
5110 General taxes on goods and services	1 453 437	1 494 052	1 715 170	1 667 768	1 829 790	2 283 831	2 887 576
5111 Value added taxes	1 453 437	1 494 052	1 715 170	1 667 768	1 829 790	2 283 831	2 887 576
Sales tax	1 323 685	1 323 261	1 491 310	1 464 887	1 596 821	1 990 186	2 531 856
Sales tax on services	129 752	170 791	223 860	202 881	232 969	293 645	355 720
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	865 356	983 331	1 043 140	1 165 059	1 203 121	1 520 596	1 509 551
5121 Excises	459 176	487 313	434 815	479 662	576 743	755 412	500 053
Excise duty	197 461	205 205	214 431	242 865	258 113	285 290	329 874
Petroleum levy	149 290	166 697	178 874	206 308	293 681	424 654	127 529
Petroleum levy on LPG	0	0	2 122	3 714	3 247	3 507	3 659
Gas infrastructure development cess	79 771	42 149	15 176	21 471	9 346	19 438	18 619
Natural gas development surcharge	32 654	73 262	24 212	5 304	12 356	22 523	20 372
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	406 180	496 018	608 325	685 397	626 378	765 184	1 009 498
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	19 077	21 282	24 123	24 850	17 979	26 779	36 219
5210 Recurrent taxes	19 077	21 282	24 123	24 850	17 979	26 779	36 219
5211 Paid by households: motor vehicles	19 077	21 282	24 123	24 850	17 979	26 779	36 219
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0

5213 Paid in respect of other goods	..	..	..	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	..	91 602	82 183	81 908	96 443	107 108	124 538	140 643	140 643
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	..	91 602	82 183	81 908	96 443	107 108	124 538	140 643	140 643

Note: .. Not available

Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Heading 1000: The figures refer to total direct taxes, consisting primarily of income tax and Workers Welfare Fund, both of which are classified as taxes on income and profits according to the OECD Revenue Statistics Interpretative Guide.

Heading 4000: Other taxes on property data are not available separately after 2019. They are included in other local tax revenues classified under heading 6200.

Heading 5121: Excise duty is levied by both federal government and provincial governments. The segregation is not available before 2020, therefore excise duty is attributed entirely to the federal government during this period as the federal portion accounts for the majority according to current segregation.

Source: Pakistan Bureau of Statistics.

StatLink  <https://stat.link/qh3lay>

Table 4.22. Papua New Guinea: Details of tax revenue

Million PGK

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 366	3 869	6 573	9 142	9 476	10 102	10 766	11 311	10 271	11 307
1000 Taxes on income, profits and capital gains	936	2 615	4 562	5 956	5 286	5 474	6 119	6 070	5 668	6 356
1100 Of individuals	552	842	1 553	3 037	2 844	3 094	3 102	3 212	3 517	3 468
1110 On income and profits	552	842	1 553	3 037	2 844	3 094	3 102	3 212	3 517	3 468
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	384	1 772	3 009	2 919	2 441	2 380	3 017	2 858	2 151	2 888
1210 On profits	384	1 772	3 009	2 919	2 441	2 380	3 017	2 858	2 151	2 888
Corporate Income Tax	262	518	1 201	2 375	2 094	1 950	1 933	1 697	1 554	1 690
Mining and Petroleum Tax	0	1 076	1 476	169	92	114	775	760	183	635
Royalty tax	2	3	6	11	27	26	26	26	30	30
Management tax	1	2	4	7	18	17	18	17	20	20
Dividend withholding tax	54	155	279	195	133	182	155	215	216	366
Interest withholding tax	64	18	42	162	79	91	111	128	135	127
Non-Resident Insurers Withholding Tax	0	0	0	0	0	0	0	15	13	20
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	2	2	0	14	11	9	2	1	1
4000 Taxes on property	44	47	65	51	79	42	100	47	43	1
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	44	47	65	51	79	42	100	47	43	1
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	386	1 205	1 944	3 134	4 097	4 575	4 538	5 192	4 560	4 948
5100 Taxes on production, sale, transfer, etc	386	1 205	1 944	3 134	4 097	4 575	4 538	5 192	4 560	4 948
5110 General taxes on goods and services	325	537	874	1 637	2 516	2 733	2 518	2 768	2 543	2 659
5111 Value added taxes	321	532	865	1 571	2 509	2 697	2 498	2 751	2 535	2 652
Goods and services tax (inland collection)	177	371	629	1 068	1 103	1 131	1 120	1 368	1 325	1 451
Goods and services tax (port collection)	144	161	236	503	873	1 299	1 089	1 106	982	1 104
Goods and services tax (refunds)	0	0	0	0	533	267	288	276	228	98
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	4	6	9	66	8	36	20	17	8	7
5120 Taxes on specific goods and services	61	667	1 070	1 497	1 581	1 842	2 020	2 424	2 016	2 289
5121 Excises	..	334	611	802	876	1 105	1 075	1 361	1 075	1 281
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	101	189	243	243	246	325	409	380	380
5124 Taxes on exports	..	136	174	316	294	297	392	398	399	399
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	61	95	97	136	168	193	228	256	163	229
Gaming taxes	58	92	93	126	164	179	205	227	158	228
Departure tax	3	3	4	9	4	14	23	29	5	1
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0

5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Total tax revenues are not available for 2000 and 2001 as the data are incomplete, and do not include customs revenues for these two years.

Corporate Income Tax: includes revenues from Non-Resident Insurers Withholding Tax until 2019.

Source: Department of Finance; PNG Custom Service; Internal Revenue Commission.


StatLink  <https://stat.link/wl56a7>

Table 4.23. Philippines: Details of tax revenue

Million PHP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	564 322	863 579	1 333 696	2 262 535	2 456 162	2 778 684	3 176 982	3 525 101	3 203 316	3 505 520
1000 Taxes on income, profits and capital gains	217 797	344 954	523 186	910 286	990 968	1 105 874	1 126 014	1 257 602	1 156 254	1 159 792
1100 Of individuals	83 005	118 582	167 605	309 439	344 081	391 049	386 748	499 450	467 997	526 961
1110 On income and profits	78 228	113 549	158 325	292 548	325 446	367 166	359 901	473 098	448 714	497 319
1120 On capital gains	4 777	5 033	9 280	16 891	18 635	23 883	26 847	26 352	19 283	29 642
1200 Corporate	116 980	190 628	328 446	567 542	615 493	683 092	702 415	716 690	646 695	594 440
1210 On profits	114 871	188 876	324 595	559 522	605 727	676 031	692 067	706 474	641 242	585 261
1220 On capital gains of corporates	2 110	1 752	3 851	8 020	9 766	7 061	10 348	10 215	5 453	9 180
1300 Unallocable between 1100 and 1200	17 812	35 744	27 135	33 305	31 395	31 732	36 851	41 462	41 563	38 391
2000 Social security contributions	74 180	107 880	168 434	319 106	343 545	372 421	433 582	503 275	503 075	563 295
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	19 918	23 269	34 045	97 598	101 003	111 496	128 526	149 542	151 216	172 689
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	54 262	84 611	134 389	221 508	242 542	260 925	305 056	353 733	351 859	390 607
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	17 401	29 463	40 418	63 476	65 409	77 961	82 940	87 364	85 098	99 733
4100 Recurrent taxes on immovable property	14 947	25 697	33 224	48 484	49 973	61 583	66 041	70 049	70 863	78 196
Real property tax (local government)	14 947	25 697	33 224	48 484	49 973	61 583	66 041	70 049	70 863	78 196
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	480	1 017	1 981	5 636	6 638	7 467	7 155	7 219	4 854	9 910
4310 Estate and inheritance taxes	302	693	1 451	3 341	4 723	5 001	3 654	3 299	2 100	4 618
4320 Gift taxes	178	324	531	2 294	1 915	2 466	3 501	3 920	2 754	5 292
4400 Taxes on financial and capital transactions	1 974	2 749	5 213	9 356	8 798	8 910	9 744	10 095	9 380	11 627
Stock transactions (RA 7717)	1 974	2 749	5 213	9 356	8 798	8 910	9 744	10 095	9 380	11 627
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	237 243	344 362	549 889	884 133	962 763	1 118 976	1 365 047	1 496 801	1 306 842	1 486 869
5100 Taxes on production, sale, transfer, etc	234 202	337 155	540 594	872 833	949 396	1 103 612	1 349 435	1 481 146	1 295 206	1 469 562
5110 General taxes on goods and services	96 136	156 667	330 793	563 112	619 115	702 012	784 228	832 787	676 922	770 512
5111 Value added taxes	96 136	156 667	330 793	563 112	619 115	702 012	784 228	832 787	676 922	770 512
Domestic VAT	53 879	87 855	173 284	295 502	331 414	365 235	358 169	406 084	351 849	385 666
VAT on imports	42 257	68 813	157 509	267 610	287 701	336 776	426 059	426 703	325 073	384 846
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	138 066	180 487	209 802	309 721	330 281	401 600	565 207	648 359	618 284	699 050
5121 Excises	63 954	76 415	88 247	197 278	208 791	270 346	383 438	447 062	426 853	483 519
Domestic excises	61 677	61 816	67 203	158 319	163 505	209 493	290 612	317 267	296 169	317 689
Alcohol products	12 997	17 012	21 781	42 214	50 272	61 050	68 809	76 999	77 917	90 128
Tobacco products	17 427	23 709	31 730	99 505	95 055	125 910	136 005	147 633	149 651	176 486
Petroleum products	28 297	18 709	9 832	11 888	13 111	15 512	39 002	42 709	27 602	7 370
Automobiles	0	0	0	2 452	3 128	4 308	5 814	5 523	2 310	2 778
Mineral products	243	251	1 306	2 079	1 758	2 251	4 918	5 453	5 900	7 872
Others	2 712	2 134	2 555	182	181	462	36 064	38 952	32 789	33 054
Excises on imports	2 277	14 599	21 044	38 959	45 286	60 853	92 825	129 795	130 684	165 830
Alcohol products	..	1 307	2 807	1 324	1 520	1 888	2 293	2 746	2 011	2 349
Tobacco products	..	312	167	3	1	949	498	147	419	233
Petroleum products	..	9 606	9 260	13 159	10 866	15 696	43 964	85 709	100 281	136 541
Automobiles	..	2 711	8 114	24 027	32 391	41 485	41 446	34 006	19 273	18 263
Mineral products	..	0	101	224	264	282	1 338	3 006	4 316	4 651
Others	..	663	596	222	244	554	3 286	4 181	4 385	3 793
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50 472	71 154	80 687	60 966	63 379	60 555	74 227	73 812	81 930	92 887
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	23 639	32 919	40 868	51 477	58 111	70 700	107 543	127 484	109 501	122 644
Banks and financial institutions	9 538	14 892	22 857	26 915	29 602	33 471	33 087	50 876	45 350	48 643
Travel tax (CHED/NCAA)	1 043	1 164	1 512	1 770	1 694	2 894	3 084	3 487	1 203	42
Immigration tax (BID)	47	40	59	72	87	115	165	241	69	36
Other	13 011	16 823	16 440	22 720	26 728	34 220	71 207	72 880	62 879	73 923
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	3 041	7 207	9 295	11 300	13 367	15 364	15 612	15 655	11 636	17 307
5210 Recurrent taxes	3 041	7 207	9 295	11 300	13 367	15 364	15 612	15 655	11 636	17 307
LTO-Motor Vehicle Users' Tax	3 041	7 207	9 295	11 300	13 367	15 364	15 612	15 655	11 636	17 307
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	17 702	36 921	51 768	85 534	93 475	103 452	169 400	180 059	152 046	195 831
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	17 702	36 921	51 768	85 534	93 475	103 452	169 400	180 059	152 046	195 831
Documentary Stamp Tax	16 170	29 431	42 629	72 073	80 151	85 916	139 168	145 970	124 521	156 734
DENR-Forest charges	175	84	239	128	136	164	192	250	322	493
Miscellaneous taxes	1 356	4 543	4 391	6 219	5 888	9 086	19 708	22 684	18 244	26 636
Other taxes (local government)	0	2 863	4 509	7 114	7 300	8 286	10 331	11 155	8 960	11 968

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Heading 5121: The category 'Others' cover excise taxes from sweetened beverages, cosmetic procedures, and non-essentials or miscellaneous goods.

Source: Department of Finance of the Philippines.

Table 4.24. Samoa: Details of tax revenue

Million WST

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	273	341	495	514	523	572	563	543	550
1000 Taxes on income, profits and capital gains	..	56	84	114	117	116	132	130	129	131
1100 Of individuals	..	52	46	64	69	68	68	69	69	73
1110 On income and profits	..	52	46	64	69	68	68	69	69	73
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	3	38	51	48	48	64	60	60	58
1210 On profits	..	3	38	51	48	48	64	60	60	58
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	0	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	2	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	..	..	..	..	..	..	..	..
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	..	0	..	..	..	..	..	..	..	..
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	0	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	..	2	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	216	257	380	397	408	440	434	414	419
5100 Taxes on production, sale, transfer, etc	..	216	257	380	397	408	440	434	414	419
5110 General taxes on goods and services	..	100	119	200	198	209	229	232	218	221
5111 Value added taxes
VAGST on Imports	..	82	..	..	..	..	..	..	..	..
VAGST on sales of goods and services	..	19	..	..	..	..	..	..	..	..
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	115	137	181	199	199	211	202	196	198
5121 Excises	..	72	95	120	134	127	133	132	127	125
Petroleum Levy	..	3	..	..	..	..	..	..	..	..
Import Excise	..	29	..	..	..	..	..	..	..	..
Domestic Excise	..	40	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	41	38	54	55	59	63	55	60	67
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	3	4	6	10	13	15	14	9	6
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022. The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

The data from 2009 were provided on the basis of the IMF's GFSM 2014 classification. Prior to this year, data were provided on a different basis. The differences between the two sets of data are indicated below for the relevant tax revenue categories.

Heading 1000: Income tax revenues from 2009 onwards are net of income tax refunds. Prior to 2009, the income tax revenue figures are gross of refunds

Heading 5111: VAGST revenues from 2009 onwards are net of aid, loan payments by Treasury and VAGST paid by Government departments.

Heading 5123: Import duty from 2009 onwards is net of aid and loan payments by Treasury.

Heading 5126: Data from 2009 include revenues from fisheries' licences. Fisheries' licences revenues are usually classified as non-tax revenues according to the OECD classification set out in Annex A of the Interpretative Guide, but could not be distinguished from other revenues from taxes on specific services.

Source: Bureau of Statistics of Samoa.

StatLink  <https://stat.link/bpg85n>

Table 4.25. Singapore: Details of tax revenue

Million SGD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	25 627	25 687	41 848	55 647	58 699	66 363	66 203	67 645	61 409	74 761
1000 Taxes on income, profits and capital gains	13 538	12 912	18 687	24 890	26 378	32 065	30 818	32 535	32 997	37 132
1100 Of individuals	3 543	3 425	6 470	9 235	10 526	10 724	11 706	12 368	12 748	14 223
1110 On income and profits	3 543	3 425	6 470	9 235	10 526	10 724	11 706	12 368	12 748	14 223
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	9 509	8 589	11 260	14 253	14 378	19 810	17 523	18 530	18 631	21 051
1210 On profits	9 509	8 589	11 260	14 253	14 378	19 810	17 523	18 530	18 631	21 051
From corporate profits	8 316	7 340	10 687	13 815	13 602	14 944	16 032	16 732	16 112	18 196
Statutory board contributions	1 192	1 249	573	438	776	4 866	1 491	1 798	2 519	2 855
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	486	898	957	1 402	1 474	1 532	1 590	1 637	1 618	1 859
Withholding taxes	486	898	957	1 402	1 474	1 532	1 590	1 637	1 618	1 859
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	2 863	2 876	6 080	7 224	7 638	9 345	9 256	8 961	7 024	11 435
4100 Recurrent taxes on immovable property	1 535	1 829	2 798	4 456	4 359	4 440	4 649	4 761	3 128	4 672
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	71	81	5	-1	0	0	0	0	0	1
4310 Estate and inheritance taxes	71	81	5	-1	0	0	0	0	0	1
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	1 257	967	3 277	2 769	3 278	4 905	4 607	4 199	3 896	6 762
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	7 967	8 722	14 376	17 657	18 638	18 933	19 499	19 466	17 782	20 916
5100 Taxes on production, sale, transfer, etc	5 462	7 289	12 525	15 897	16 490	16 781	16 876	17 047	15 442	18 691
5110 General taxes	2 121	3 815	8 198	10 345	11 078	10 960	11 137	11 164	10 346	12 628
5111 Value added taxes	2 121	3 815	8 198	10 345	11 078	10 960	11 137	11 164	10 346	12 628
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 341	3 474	4 327	5 552	5 412	5 821	5 739	5 883	5 096	6 063
5121 Excises	1 847	1 974	2 048	2 833	2 730	3 133	3 075	3 264	3 374	3 750
Liquors	..	368	470	638	640	663	678	678	742	759
Tobacco	..	713	889	1 205	986	1 174	1 122	1 160	1 476	1 356
Petroleum Products	..	373	419	584	596	827	784	986	874	1 109
Motor Vehicles	..	518	267	399	502	463	486	435	282	328
Compressed Natural Gas Unit Duty	..	0	0	2	1	1	0	0	0	0
Others	..	3	5	5	5	5	6	5	1	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1 494	1 501	2 279	2 719	2 682	2 688	2 664	2 620	1 722	2 313
Betting duty	1 494	1 501	2 279	2 719	2 682	2 688	2 664	2 620	1 722	2 313
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	2 506	1 432	1 851	1 760	2 148	2 153	2 623	2 419	2 341	2 424
5210 Recurrent taxes	2 506	1 432	1 851	1 760	2 148	2 153	2 623	2 419	2 133	2 226
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..

5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	208	198
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 259	1 177	2 706	5 876	6 045	6 019	6 629	6 683	3 606	5 278	5 278
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0	0
6200 Other	1 259	1 177	2 706	5 876	6 045	6 019	6 629	6 683	3 606	5 278	5 278

Note: .. Not available

Data are on a fiscal year basis ending 31st March. For example, the data for 2021 represent 1 April 2021 to 31 March 2022.

The data are on a cash basis.

For some headings, components may not sum up to the total due to rounding issues.

Heading 2000: There are no social security contributions in Singapore.

Heading 4100: Recurrent taxes on immovable property includes tax levied on all private properties, as well as properties owned by statutory boards.

Heading 5123: Customs and import duties are included in heading 5121 as disaggregation is not available.

Heading 5220: This heading includes carbon tax. Singapore started the collection of carbon tax in fiscal year 2020.

Source: Ministry of Finance of Singapore.

StatLink  <https://stat.link/tbvjdj3>

Table 4.26. Solomon Islands: Details of tax revenue

Million SBD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 376	2 392	2 367	2 632	3 013	2 623	2 382	2 361
1000 Taxes on income, profits and capital gains	418	719	690	780	794	757	690	714
1100 Of individuals	280	437	411	491	505	509	406	412
1110 On income and profits	280	437	411	491	505	509	406	412
1120 On capital gains	0	0	0	0	0	0	0	0
1200 Corporate	137	283	278	289	288	248	284	302
1210 On profits	137	283	278	289	288	248	284	302
Dividend Withholding Tax (WHT)	41	118	106	114	86	43	71	119
Non-resident WHT	43	71	68	66	59	71	74	48
Resident WHT	53	94	105	110	143	134	138	135
1220 On capital gains of corporates	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	8	19	17	14	16	15	12	11
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	8	19	17	14	16	15	12	11
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	951	1 654	1 660	1 838	2 204	1 852	1 680	1 636
5100 Taxes on production, sale, transfer, etc	944	1 638	1 643	1 821	2 188	1 834	1 660	1 618
5110 General taxes on goods and services	458	721	682	773	867	750	703	759
5111 Value added taxes	0	0	0	0	0	0	0	0
5112 Sales tax	458	721	682	773	867	750	703	759
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	486	917	961	1 047	1 321	1 084	957	859
5121 Excises	106	144	163	173	233	198	221	202
Tobacco	59	89	95	109	139	122	139	130
Beer	34	49	61	63	93	55	52	71
Spirits	12	6	7	2	0	18	23	0
Other	0	0	0	0	0	4	6	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	136	214	215	243	295	261	256	0
5124 Taxes on exports	245	560	582	631	794	624	481	384
Export duty on minerals	2	1	2	1	1	2	0	2
Export duty on shells	1	1	0	0	1	0	1	1
Export duty on fish	2	1	1	2	1	2	1	1
Export duty on timber/log	240	469	579	627	790	618	477	377
Export duty on other products	0	88	1	1	1	2	2	3
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	7	16	17	17	16	18	19	19

5210 Recurrent taxes	..	..	7	16	17	17	16	18	19	19
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	7	16	17	17	16	18	19	19
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Some revenues (e.g. customs fees, penalties) amounting to about 2,35 million in 2021 are considered as non-tax revenues according to the OECD classification, described in the interpretative guide in Annex A. The national classification of Solomon Islands classifies these revenues as tax revenues.

Source: Solomon Islands Ministry of Finance and Treasury.

StatLink  <https://stat.link/bd3u2y>

Table 4.27. Thailand: Details of tax revenue

Million THB

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	740 147	1 403 136	1 870 452	2 568 168	2 595 696	2 673 414	2 856 898	2 897 782	2 614 153	2 624 302
1000 Taxes on income, profits and capital gains	235 421	491 796	682 860	895 205	894 058	893 754	975 030	1 031 929	912 618	923 794
1100 Of individuals	87 420	138 383	187 687	268 290	283 003	275 928	281 123	298 444	297 266	295 286
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	148 001	353 413	495 173	626 915	611 055	617 826	693 907	733 486	615 352	628 508
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	27 073	68 793	132 394	144 803	145 693	153 488	162 127	172 134	151 347	107 236
2100 Employees	12 704	33 926	0	66 027	68 574	70 993	75 249	79 418	69 116	46 626
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	14 369	33 926	127 844	70 103	72 714	74 681	78 656	83 320	73 280	50 670
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	941	4 549	8 674	4 405	7 814	8 222	9 396	8 951	9 940
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16 283	32 602	24 666	68 157	60 364	73 946	78 533	78 277	37 135	35 790
4100 Recurrent taxes on immovable property	9 094	14 095	24 592	33 530	33 751	37 955	38 166	37 098	6 047	5 366
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	74	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	65	218	449	158	364
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	7 189	18 508	0	34 627	26 613	35 927	40 149	40 731	30 930	30 060
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	457 826	791 565	1 016 829	1 442 327	1 477 187	1 533 483	1 620 247	1 596 431	1 495 090	1 540 057
5100 Taxes on production, sale, transfer, etc	444 986	769 142	990 052	1 262 437	1 312 202	1 386 480	1 456 652	1 447 646	1 335 974	1 405 282
5110 General taxes on goods and services	171 113	343 678	388 856	535 121	558 192	584 342	633 623	596 676	552 496	625 344
5111 Value added taxes	169 425	314 592	388 856	535 121	558 192	584 342	633 623	596 676	552 496	625 344
5112 Sales tax	1 688	29 086	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	273 873	425 464	601 197	727 316	754 010	802 138	823 029	850 969	783 479	779 937
5121 Excises	180 884	294 687	478 257	559 388	589 363	642 966	662 141	683 725	635 347	621 703
5122 Profits of fiscal monopolies	5 310	5 985	4 879	8 106	5 148	7 116	174	928	643	3 124
5123 Customs and import duties	84 902	107 393	92 675	100 156	97 400	90 485	93 665	97 837	84 072	92 726
5124 Taxes on exports	2 329	3 888	168	202	103	81	143	209	133	260
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	448	13 300	25 218	59 463	61 996	61 490	66 905	68 270	63 283	62 125
5127 Other taxes on internet, trade and transactions	0	210	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	12 840	22 424	26 777	179 890	164 985	147 003	163 595	148 785	159 116	134 775
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	3 544	18 379	13 703	17 677	18 394	18 743	20 962	19 010	17 963	17 426
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are on a fiscal year basis ending 30th September. For example, the data for 2021 represents 1 October 2020 to 30 September 2021.

The data are on a cash basis.

Tax revenues submitted by the Ministry of Finance for 2000 - 2012 are based on data gathered by the IMF.

Source: Ministry of Finance in Thailand.

StatLink  <https://stat.link/47zgx9>

Table 4.28. Tokelau: Details of tax revenue

Thousand NZD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 694	2 151	2 176	2 518	2 843	3 040	3 279	3 442
1000 Taxes on income, profits and capital gains	866	1 100	1 188	1 404	1 346	1 631	1 667	1 719
1100 Of individuals	866	1 100	1 188	1 404	1 346	1 631	1 667	1 719
1110 On income and profits
1120 On capital gains
1200 Corporate	0	0	0	0	0	0	0	0
1210 On profits
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4110 Households
4120 Others
4200 Recurrent taxes on net wealth
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions
4500 Other non-recurrent taxes on property
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	828	1 051	988	1 114	1 497	1 409	1 612	1 723
5100 Taxes on production, sale, transfer, etc	828	1 051	988	1 114	1 497	1 409	1 612	1 723
5110 General taxes on goods and services	0	0	0	0	0	0	0	0
5111 Value added taxes	0	0	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	828	1 051	988	1 114	1 497	1 409	1 612	1 723
5121 Excises	827	1 050	984	1 104	1 489	1 406	1 612	1 719
Duty On Tobacco	379	558	539	702	966	948	1 101	1 115
Duty On Liquor	222	288	251	200	266	240	288	332
Duty On General Goods : resale	226	204	194	202	257	218	223	272
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	1	4	10	8	3	0	4
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0
5210 Recurrent taxes
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.

Source: National Statistics Office of Tokelau.

StatLink  <https://stat.link/jkrz0o>

Table 4.29. Vanuatu: Details of tax revenue

Million VUV

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	6 098	7 362	11 089	13 477	13 324	16 249	17 976	18 254	14 732	11 543
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1110 On income and profits	0	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1210 On profits	0	0	0	0	0	0	0	0	0	0
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	196	267	485	402	383	488	566	648	495	299
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	5 902	7 095	10 603	13 075	12 941	15 761	17 410	17 606	14 237	11 244
5100 Taxes on production, sale, transfer, etc	5 902	7 095	8 829	10 898	10 708	13 024	14 713	14 598	12 269	10 068
5110 General taxes on goods and services	3 441	4 526	4 301	5 769	5 549	6 912	8 235	8 134	6 495	5 364
5111 Value added taxes	3 441	4 526	4 301	5 769	5 549	6 912	8 235	8 134	6 495	5 364
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 461	2 569	4 528	5 130	5 159	6 112	6 478	6 464	5 773	4 705
5121 Excises	76	154	1 882	2 180	2 219	2 578	2 784	2 830	2 633	2 142
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	2 385	2 415	2 646	2 950	2 940	3 534	3 694	3 635	3 140	2 563
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	1 774	2 177	2 233	2 737	2 697	3 008	1 968	1 176
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending December 31st.

Source: Department of Finance and Treasury of Vanuatu.

Table 4.30. Viet Nam: Details of tax revenue

Billion VND

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	172 722	546 771	943 196	1 035 456	1 158 960	1 285 632	1 458 674	1 421 593	1 545 120
1000 Taxes on income, profits and capital gains	..	80 081	174 931	256 753	254 916	295 983	345 256	380 016	372 123	446 748
1100 Of individuals	..	4 234	26 276	56 723	65 239	78 783	94 364	109 406	115 150	127 655
1110 On income and profits	..	4 234	26 276	56 723	65 239	78 783	94 364	109 406	115 150	127 655
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	75 847	148 655	200 030	189 677	217 200	250 892	270 610	256 973	319 093
1210 On profits	..	75 847	148 655	200 030	189 677	217 200	250 892	270 610	256 973	319 093
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	80 855	217 755	256 391	290 861	331 611	406 947	433 147	432 030
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	80 855	217 755	256 391	290 861	331 611	406 947	433 147	432 030
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	647	1 452	1 537	1 479	1 726	1 901	2 060	2 073	2 035
4100 Recurrent taxes on immovable property	..	647	1 452	1 537	1 479	1 726	1 901	2 060	2 073	2 035
4110 Households	..	515	1 396	1 479	1 419	1 687	1 874	2 040	2 067	2 025
4120 Others	..	132	56	58	60	39	27	20	6	10
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	0	..	..	..	..	..	..	..	..
4320 Gift taxes	..	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	91 994	289 533	467 151	522 670	570 390	606 864	669 652	614 250	664 307
5100 Taxes on production, sale, transfer, etc	..	89 197	276 922	444 746	495 359	542 777	574 455	629 462	579 427	626 141
5110 General taxes on goods and services	..	45 878	155 022	251 758	269 627	314 508	344 063	362 691	340 068	375 649
5111 Value added taxes	..	45 878	155 022	251 758	269 627	314 508	344 063	362 691	340 068	375 649
Domestic VAT	..	31 424	98 739	181 770	192 562	212 518	228 840	247 100	241 262	249 539
VAT on imports	..	14 454	56 283	69 988	77 065	101 990	115 223	115 591	98 806	126 110
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	43 319	121 900	192 988	225 732	228 269	230 392	266 771	239 359	250 492
5121 Excises	..	43 319	121 900	192 988	225 732	228 269	230 392	266 771	239 359	250 492
Domestic excises	..	15 716	37 311	66 653	85 853	86 585	96 025	106 753	100 090	102 160
Environmental protection tax	..	3 943	10 521	27 020	43 632	44 666	47 050	63 075	60 631	58 592
Excise tax on imports	..	23 660	74 068	99 315	96 247	97 018	87 317	96 943	78 638	89 740
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	2 797	12 611	22 405	27 311	27 613	32 409	40 190	34 823	38 166
5210 Recurrent taxes	..	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes	..	2 797	12 611	22 405	27 311	27 613	32 409	40 190	34 823	38 166
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

The figures include both central government and sub-national government revenues, but segregation is not available.

Heading 2000: The data consist of revenues from social insurance, health insurance and unemployment insurance. Compulsory contributions from employers and employees account for the majority of these revenues. The data also include a smaller amount of voluntary contributions and other revenues that are not considered as tax revenues according to the OECD classification described in the Interpretative Guide, as they cannot be distinguished from the total. Data are not available before 2010.

Heading 4110: This heading shows the revenues from the land and housing tax. A distinction between the amounts paid by households and the amounts paid by other taxpayers could not be made.

Source: General Statistics Office Viet Nam.

StatLink  <https://stat.link/26oq4x>

5 Comparative and country tables, non-tax revenues, 2007-2021

Non-tax revenue tables, 2007-2021

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 2007 to 2021.

Complete series for the comparative tables are available on line at OECD (2023), “Revenue Statistics - Asian and Pacific Economies: Comparative tables”, OECD Tax statistics (database). Full time series for the country tables can be accessed at <https://stats.oecd.org/> within the theme Public Sector, Taxation and Market Regulation/Taxation/Revenue Statistics Asian and Pacific Economies.

Table 5.1. Total non-tax revenue as percentage of GDP in selected economies, 2000-21

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Bhutan	31.5	25.3	22.1	17.7	15.0	16.4	13.1	19.5	19.4	19.3
Cambodia ¹	..	4.3	6.4	4.0	5.1	4.7	5.1	5.1	4.2	3.6
Cook Islands	..	..	13.5	13.9	16.4	13.7	12.3	14.9	35.1	20.8
Fiji	..	..	2.9	2.9	3.2	3.5	3.6	3.5	4.1	7.9
Kazakhstan	0.4	1.6	1.0	1.4	1.2	1.1	1.7	1.5	1.2	1.5
Kyrgyzstan	3.4	4.4	8.3	10.7	7.9	8.5	6.3	7.6	7.8	8.3
Lao PDR	..	..	9.5	7.7	4.5	5.3	5.4	5.1	3.8	5.4
Maldives	..	0.0	10.2	6.7	7.2	6.8	6.8	6.4	5.7	6.7
Mongolia	..	..	6.5	6.4	5.1	4.3	4.6	4.3	3.7	4.0
Nauru	..	..	..	65.7	82.7	79.1	103.8	87.3	75.4	89.0
Pakistan	..	..	..	2.5	2.8	2.0	1.0	3.3	2.1	1.7
Papua New Guinea	..	..	4.7	3.2	3.2	3.2	4.5	3.3	2.7	2.9
Philippines	..	..	..	2.0	1.8	1.7	1.8	2.0	2.3	1.7
Samoa ²	..	8.7	8.9	4.4	4.5	5.3	5.6	10.9	11.5	10.8
Singapore	10.1	6.0	3.5	4.4	4.4	5.3	4.3	7.1	4.6	3.9
Thailand	..	2.9	3.3	3.6	3.7	3.6	3.8	3.7	4.0	3.6
Tokelau ³	..	..	154.6	230.4	236.5	210.0	236.4	220.1	218.7	201.3
Vanuatu	1.0	2.8	8.6	15.4	9.8	14.2	19.8	24.3	23.6	16.0
Viet Nam	..	7.2	4.5	5.3	5.7	6.7	6.8	6.5	6.5	5.4

Note: .. Not available

Figures include non-tax revenue data collected by sub-national governments for Cambodia, Kazakhstan, Mongolia, Pakistan, the Philippines and Thailand. They exclude non-tax revenue collected by sub-national governments as the data are not available for the remaining economies.

1. Local government revenue data are not available before 2012.

2. The data prior to 2009 are reported on a different basis (for more information see Table 5.18).

3. Tokelau receives significant revenues from foreign vessels for access to Tokelau fishing waters. In the 2008 SNA, these revenues are recorded as part of GNI, but they do not add to GDP.

StatLink  <https://stat.link/t8vk2x>

Table 5.2. Non-tax revenue of main headings as percentage of GDP in selected economies, 2021

	Grants	Property income	Sales of goods and services	Fines, penalties and forfeits	Miscellaneous and unidentified revenue
Bhutan	10.6	5.8	2.8	0.0	0.0
Cambodia	1.6	0.5	1.2	0.3	0.1
Cook Islands	17.9	1.5	1.4	0.0	0.0
Fiji	4.6	1.5	1.7	0.0	0.0
Kazakhstan	0.0	1.2	0.1	0.1	0.0
Kyrgyzstan	1.9	2.5	2.6	0.3	1.1
Lao PDR	2.0	2.0	0.9	0.0	0.5
Maldives	0.0	0.7	5.1	0.5	0.4
Mongolia	0.3	1.5	0.3	0.4	1.5
Nauru	36.2	28.3	15.3	0.0	9.0
Pakistan	0.0	1.2	0.1	0.0	0.4
Papua New Guinea	2.2	0.6	0.0	0.0	0.1
Philippines	0.0	0.8	0.4	0.0	0.6
Samoa ¹	7.1	1.4	2.4	0.0	0.0
Singapore	0.0	2.8	0.9	0.1	0.2
Thailand	0.0	1.8	1.1	0.1	0.6
Tokelau ²	80.6	112.5	8.2	0.0	0.0
Vanuatu	6.6	0.0	0.0	0.0	9.4
Viet Nam	0.0	0.4	3.5	0.0	1.5

Note: Figures include non-tax revenue data collected by sub-national governments for Cambodia, Kazakhstan, Mongolia, Pakistan, the Philippines and Thailand. They exclude non-tax revenue collected by sub-national governments as the data are not available for the remaining economies.

1. The data prior to 2009 are reported on a different basis (for more information see Table 5.18).

2. Tokelau receives significant revenues from foreign vessels for access to Tokelau fishing waters. In the 2008 SNA, these revenues are recorded as part of GNI, but they do not add to GDP.


StatLink  <https://stat.link/gmjxcq>

Table 5.3. Non-tax revenue of main headings as percentage of total non-tax revenues in selected economies, 2021

	Grants	Property income	Sales of goods and services	Fines, penalties and forfeits	Miscellaneous and unidentified revenue
Bhutan	55.1	30.1	14.6	0.3	0.0
Cambodia	43.5	15.2	32.6	7.1	1.7
Cook Islands	86.4	7.1	6.6	0.0	0.0
Fiji	58.9	19.3	21.2	0.2	0.4
Kazakhstan	0.0	81.7	9.3	9.0	0.0
Kyrgyzstan	22.3	30.1	31.3	3.4	13.0
Lao PDR	37.8	37.4	15.8	0.3	8.7
Maldives	0.0	11.1	76.0	6.8	6.1
Mongolia	8.7	37.7	7.1	10.1	36.4
Nauru	40.7	31.9	17.2	0.0	10.2
Pakistan	2.8	72.6	3.4	0.0	21.2
Papua New Guinea	76.5	20.2	0.4	0.0	2.9
Philippines	0.1	45.0	21.1	0.0	33.8
Samoa	65.2	12.7	21.9	0.3	0.0
Singapore	0.0	72.5	22.0	1.6	3.9
Thailand	0.3	50.7	30.9	1.7	16.3
Tokelau	40.1	55.9	4.1	0.0	0.0
Vanuatu	41.1	0.0	0.0	0.0	58.9
Viet Nam	0.7	7.6	64.6	0.0	27.1

Note: Figures include non-tax revenue data collected by sub-national governments for Cambodia, Kazakhstan, Mongolia, Pakistan, the Philippines and Thailand. They exclude non-tax revenue collected by sub-national governments as the data are not available for the remaining economies.

StatLink  <https://stat.link/6h79lf>

Table 5.4. Total non-tax revenue in selected economies in millions of US dollars at market exchange rates

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Bhutan	147.5	216.7	364.0	391.2	344.2	404.4	349.0	484.4	481.7	521.4
Cambodia	..	268.9	718.9	724.3	1 014.7	1 036.8	1 245.0	1 388.5	1 081.9	952.9
Cook Islands	..	52.5	33.1	42.5	53.1	51.3	49.0	53.3	79.4	58.3
Fiji	..	..	90.3	135.8	159.4	189.2	201.2	190.5	184.3	337.3
Kazakhstan	67.6	893.4	1 459.6	2 555.9	1 666.5	1 777.8	3 126.7	2 729.6	1 999.3	2 977.1
Kyrgyzstan	46.4	109.1	396.6	714.5	537.4	652.1	523.8	677.3	610.4	729.0
Lao PDR	..	..	711.5	1 104.3	709.8	896.1	974.7	957.3	712.5	997.6
Maldives	..	0.0	264.2	274.8	316.4	322.0	359.6	359.8	211.8	361.6
Mongolia	..	..	470.4	740.4	566.0	494.6	602.5	611.0	502.1	629.7
Nauru	..	..	..	66.0	88.9	102.5	135.6	112.9	101.2	139.0
Pakistan	..	..	..	8 037.4	9 514.1	7 592.1	4 149.7	11 396.3	7 529.5	7 127.6
Papua New Guinea	..	..	671.6	703.0	658.8	721.2	1 096.1	815.4	662.2	789.3
Philippines	..	..	..	6 201.4	5 660.9	5 574.2	6 342.4	7 349.7	8 360.3	6 695.1
Samoa	..	42.3	61.8	40.4	38.2	47.1	52.5	97.2	92.2	91.5
Singapore	9 912.0	7 886.3	8 539.4	13 526.3	14 340.4	18 536.4	16 463.0	26 838.4	16 476.6	17 203.5
Thailand	..	5 311.8	11 147.6	14 140.3	14 942.5	16 003.4	19 019.7	20 248.3	20 098.2	18 147.5
Tokelau	..	..	10.7	22.9	24.4	22.4	25.7	22.9	22.4	22.1
Vanuatu	2.8	11.0	56.4	114.4	76.3	125.0	184.1	225.5	238.3	150.9
Viet Nam	..	4 160.6	6 403.8	12 442.3	14 411.1	18 514.2	20 748.4	21 607.6	22 477.8	19 855.0

Note: .. Not available

This table is derived by dividing the total non-tax revenue figures for each economy (in millions of local currency) by the exchange rate figures shown in Table 3.20.

StatLink  <https://stat.link/7g153b>

Table 5.5. Bhutan: Details of non-tax revenue

Million NU

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	6 437	9 443	16 981	24 270	22 838	26 864	22 737	34 168	34 909	38 437
Grants	3 711	6 425	10 498	14 890	12 987	14 847	10 516	16 426	14 882	21 185
Property income	2 193	2 512	5 627	8 295	8 748	10 763	10 838	12 850	11 477	11 551
Rents and royalties	286	407	711	1 565	1 938	3 855	4 640	4 346	4 866	4 468
Interest and dividends	1 907	2 104	4 915	6 729	6 810	6 907	6 198	8 505	6 611	7 084
Druk Holding and Investments (DHI) dividends	0	0	1 470	3 781	4 037	4 020	3 349	4 551	3 020	3 976
DGPC dividends	1 201	1 391	1 519	0	0	0	0	0	0	0
Other dividends	95	151	8	5	5	41	57	55	19	105
Net surplus transfers from the Royal Monetary Authority (RMA)	562	315	187	789	874	1 001	1 550	3 011	2 001	440
Interest receipt from corporations	..	..	1 731	2 155	1 895	1 846	1 242	887	1 571	2 562
Other property income	0	0	0	0	0	0	0	0	0	0
Sales of goods and services	531	488	838	993	1 026	1 148	1 186	4 823	8 444	5 605
Fines, penalties and forfeits	0	0	0	92	77	107	197	69	106	96
Miscellaneous and unidentified revenue	2	18	19	0	0	0	0	0	0	0
<i>Total tax and non-tax revenue</i>	8 288	13 134	27 797	42 788	42 487	50 046	45 198	52 565	50 657	59 807

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022. The data are on a cash basis.

Grants: 2020-2021 data are sourced from IMF.

NTR_C: "Land Lease Certification Fees" have been added to this heading in this edition.

NTR_D: "Seizure Money" has been added to this heading in this edition.

Source: Ministry of Finance, Bhutan; International Monetary Fund.

StatLink  <https://stat.link/6xi9o8>

Table 5.6. Cambodia: Details of non-tax revenue

Million KHR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	..	1 101 628	3 011 113	2 941 166	4 113 236	4 194 068	5 038 225	5 639 402	4 445 400	3 958 333
Grants	..	646 508	2 318 638	1 427 542	2 010 468	1 706 636	2 132 905	2 200 916	2 036 914	1 720 871
Property income	..	22 295	178 391	153 388	194 870	222 774	363 058	424 095	566 121	600 894
Rents and royalties	..	12 207	148 220	61 654	91 227	109 733	119 046	126 135	141 450	179 087
Interest and dividends	..	10 088	30 151	91 699	103 606	113 000	243 958	297 894	424 585	421 722
Other property income	..	0	21	35	37	41	53	66	86	85
Sales of goods and services	..	351 296	480 520	1 239 273	1 779 585	2 080 861	2 326 094	2 747 769	1 514 256	1 290 175
Fines, penalties and forfeits	..	0	33 480	118 553	125 687	180 720	212 066	250 971	323 612	279 595
Miscellaneous and unidentified revenue	..	81 530	83	2 410	2 627	3 076	4 103	15 651	4 497	66 798
<i>Total tax and non-tax revenue</i>	..	3 134 477	6 452 084	14 409 681	16 913 325	19 386 752	23 599 112	29 461 178	25 327 113	23 833 103

Note: .. Not available

Year ending 31st December.

The data are on an accrual basis.

Local government revenue data are not available before 2012.

Source: Ministry of Economy and Finance of Cambodia.

StatLink  <https://stat.link/nb7k93>

Table 5.7. Cook Islands: Details of non-tax revenue

Thousand NZD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	..	74 610	45 942	60 999	76 336	72 214	70 821	80 832	122 504	82 393
Grants	..	61 190	22 411	35 902	47 172	47 449	33 060	52 827	63 162	71 167
Green Climate Fund (GCF)	..	0	0	0	0	0	1 823	7 704	766	2 063
OIDGF Aid Fund	..	7 547	306	0	7 730	0	0	0	0	0
NZODA Revenue	..	39	20 123	20 889	26 081	25 021	21 876	32 496	53 604	60 477
AusAid Revenue	..	25	0	498	84	2 250	66	0	0	0
UNESCO Revenue	..	88	0	84	110	1 371	0	0	0	0
UNDP Revenue	..	1 723	619	1 559	206	2 302	2 183	6 887	0	0
EU Revenue	..	41 815	179	603	6 826	6 587	945	0	1 006	258
Global Environment Facility (GEF)	..	0	0	0	0	0	3 140	3 614	1 024	676
Other	..	9 952	1 183	12 269	6 135	9 918	3 027	2 126	6 762	7 694
Property income	..	5 769	9 327	11 307	21 366	18 680	28 321	17 550	10 830	5 811
Rents and royalties	..	433	3 528	7 714	18 057	12 797	20 522	13 262	9 904	5 811
Fishing Licences	..	433	3 528	7 714	14 197	7 651	15 164	5 219	4 016	2 382
Fisheries Catch Revenue	..	0	0	0	2 312	255	0	0	0	0
Fisheries - US Treaties	..	0	0	0	1 548	4 890	5 358	8 043	5 888	3 429
Interest and dividends	..	5 337	5 800	3 593	3 309	5 883	7 799	4 288	926	0
Dividend Income	..	2 400	2 672	0	0	0	0	0	0	0
Interest Income (Crown Accounts)	..	2 809	3 100	1 673	2 140	2 372	2 483	2 968	926	0
Interest Inc from SOE Advances	..	128	28	1 102	787	791	760	360	0	0
Other dividends	..	0	0	818	382	2 720	4 556	960	0	0
Other property income	..	0	0	0	0	0	0	0	0	0
Sales of goods and services	..	1 685	2 843	3 497	2 401	3 682	3 176	2 794	10 503	5 415
Immigration Fees	..	380	496	715	886	935	1 064	965	856	0
Financial Supervisory Comm	..	340	605	917	324	262	279	319	8 264	4 978
Numismatic Revenue	..	297	457	600	354	511	537	172	675	437
Drivers Licence Fees	..	275	718	292	87	214	289	256	119	0
Censorship Fees	..	0	12	2	2	3	2	1	1	0
Upper Air Space Fees	..	290	442	545	545	545	577	922	186	0
Other fees	..	103	112	426	203	1 212	428	159	202	0
Seabed Exploration Licences	..	0	0	0	0	0	0	0	200	0
Fines, penalties and forfeits	..	19	72	23	553	248	2 302	246	923	0
Miscellaneous and unidentified revenue	..	5 947	11 289	10 271	4 844	2 155	3 962	7 415	37 086	0
<i>Total tax and non-tax revenue</i>	..	150 984	137 104	178 444	202 346	214 752	234 243	222 238	212 758	188 973

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022. The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Other grants include revenue from Japan, China, India as well as other sources.

Source: Ministry of Finance and Economic Management of the Cook Islands.

Table 5.8. Fiji: Details of non-tax revenue

Million FJD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	173	285	334	391	420	412	400	698
Grants	9	18	26	20	57	46	117	411
Property income	54	109	143	174	178	186	114	135
Rents and royalties	1	40	49	63	81	74	54	79
Interest and dividends	52	70	94	111	97	112	60	55
Other property income	0	0	0	0	0	0	0	0
Sales of goods and services	100	138	139	181	174	173	163	148
Fines, penalties and forfeits	3	3	3	3	2	2	2	1
Miscellaneous and unidentified revenue	8	16	22	13	9	5	4	3
<i>Total tax and non-tax revenue</i>	1 477	2 603	2 721	3 071	3 159	3 049	2 007	2 045

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Source: Ministry of Economy, Fiji.


StatLink  <https://stat.link/3sgeli>

Table 5.9. Kazakhstan: Details of non-tax revenue

Million KZT

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	9 602	118 709	215 084	566 712	570 159	579 564	1 077 776	1 044 730	825 617	1 267 981
Grants	0	0	0	0	0	0	0	0	0	1
Property income	1 077	83 346	122 981	373 018	310 653	348 294	879 240	818 358	621 795	1 035 489
Rents and royalties	1 025	59 214	104 339	324 476	283 854	314 864	843 534	736 381	467 879	882 327
Interest and dividends	52	22 604	16 289	46 163	24 014	30 784	33 709	79 558	150 530	149 923
Other property income	0	1 528	2 352	2 379	2 785	2 645	1 996	2 419	3 386	3 239
Sales of goods and services	8 525	32 143	59 965	122 511	183 868	129 057	123 938	138 926	132 753	118 052
Fines, penalties and forfeits	0	3 220	32 138	68 087	69 673	102 234	74 572	87 424	71 039	114 398
Miscellaneous and unidentified revenue	0	0	0	3 096	5 965	-21	26	21	30	41
Total tax and non-tax revenue	527 379	2 057 422	5 397 463	6 919 675	7 576 211	9 287 321	11 562 192	12 639 670	10 759 922	14 362 103

Note: Year ending 31st December.

Data are on a cash basis.

The share of the Republic of Kazakhstan under production sharing contracts of oil companies, the bonuses of oil and non-oil sector companies, the levy for the use of the radio-frequency spectrum, the payment to compensate for historic costs as well as certain other items are classified as non-tax revenues according to the OECD Interpretative Guide, but are considered as tax revenues in Kazakhstan.

NTR_Ba: Bonuses from non-oil sector organizations have been added to the heading in this edition.

NTR_D: Revenues resulting from monetary penalties have been added to the heading in this edition.

Source: Ministry of Finance of the Republic of Kazakhstan.


StatLink  <https://stat.link/ajn1es>

Table 5.10. Kyrgyzstan: Details of non-tax revenue

Million KGS

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	2 215	4 478	18 228	46 058	37 574	44 905	36 058	47 264	47 145	61 659
Grants	608	393	7 022	9 309	9 877	13 467	9 216	13 489	11 818	13 738
Property income	334	1 352	5 005	16 326	10 226	8 641	9 813	9 302	12 270	18 541
Rents and royalties	33	545	3 331	8 769	1 929	2 673	3 177	3 662	3 778	5 071
Interest and dividends	129	717	1 674	7 557	8 296	5 968	6 636	5 640	8 493	13 470
Other property income	172	90	0	0	0	0	0	0	0	0
Sales of goods and services	1 150	2 672	5 389	13 461	13 952	13 294	13 388	15 363	13 038	19 278
Fines, penalties and forfeits	32	42	244	849	659	767	1 043	1 332	1 666	2 075
Miscellaneous and unidentified revenue	91	21	568	6 113	2 861	8 737	2 597	7 778	8 353	8 027
<i>Total tax and non-tax revenue</i>	9 854	20 321	57 385	128 292	130 503	147 090	151 540	167 329	152 051	209 827

Note: Year ending 31st December.

The data are on a cash basis.

The figures refer to state government revenues which included both central and local government revenues.

Data are classified according to the OECD Interpretative Guide, which differs from the national classification. The totals shown for tax and non-tax revenue are therefore different from the totals presented on the website of the National Statistical Committee.

Source: National Statistical Committee of Kyrgyzstan.


StatLink  <https://stat.link/cbkun9>

Table 5.11. Lao PDR: Details of non-tax revenue

Million LAK

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	5 877	8 980	5 770	7 393	8 194	8 317	6 454	9 730
Grants	3 931	4 618	1 749	2 346	2 929	2 829	2 565	3 678
Property income	1 417	2 696	2 019	3 089	3 156	2 858	1 984	3 636
Rents and royalties	701	1 545	971	1 316	1 097	1 180	926	1 704
Timber royalties	48	546	127	335	38	22	44	25
Hydro-power royalties	140	378	369	371	418	538	319	479
Natural resource taxes	513	620	474	610	641	620	563	1 200
Interest and dividends	716	1 152	1 048	1 773	2 058	1 678	1 058	1 932
Other property income	0	0	0	0	0	0	0	0
Sales of goods and services	486	1 533	1 800	1 744	1 869	1 971	1 525	1 540
Fines, penalties and forfeits	37	124	180	83	49	35	36	25
Miscellaneous and unidentified revenue	5	9	23	131	191	624	343	851
<i>Total tax and non-tax revenue</i>	12 978	23 699	21 163	22 925	24 758	25 502	21 831	27 270

Note: .. Not available

Data are reported on a calendar year.

The data are on a cash basis.

Source: Ministry of Finance, Lao PDR.

StatLink  <https://stat.link/81izn9>

Table 5.12. Maldives: Details of non-tax revenue

Million MVR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	..	0	3 381	4 234	4 875	4 962	5 541	5 544	3 264	5 573
Grants	..	0	0	0	0	0	0	0	0	0
Property income	..	0	1 244	627	758	1 008	1 152	1 048	848	616
Rents and royalties	..	2 069	93	104	94	102	104	115	41	95
Interest and dividends	..	0	1 151	523	664	907	1 048	933	808	521
Other property income	..	786	0	0	0	0	0	0	0	0
Sales of goods and services	..	77	1 737	3 260	3 718	3 610	3 904	3 987	2 101	4 236
Fines, penalties and forfeits	..	708	114	269	327	244	278	235	152	379
Miscellaneous and unidentified revenue	..	0	287	78	72	100	208	274	163	342
<i>Total tax and non-tax revenue</i>	..	958	6 343	16 467	18 141	19 682	21 359	22 056	14 252	20 304

Note: .. Not available

Data are reported on a calendar year.

The data are on a cash basis.

Data for 2005 and 2006 have been added in this edition.

Source: Ministry of Finance, Maldives.

StatLink  <https://stat.link/3b80hi>

Table 5.13. Mongolia: Details of non-tax revenue

Billion MNT

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	639	1 459	1 214	1 207	1 486	1 628	1 413	1 794
Grants	39	53	77	62	89	88	166	156
Property income	320	824	470	482	670	793	585	677
Rents and royalties	265	813	466	446	593	766	564	648
Interest and dividends	55	12	4	36	77	27	21	29
Other property income	0	0	0	0	0	0	0	0
Sales of goods and services	33	98	118	150	170	158	80	128
Fines, penalties and forfeits	36	178	193	75	113	161	156	181
Miscellaneous and unidentified revenue	211	305	355	438	445	427	425	652
<i>Total tax and non-tax revenue</i>	3 109	5 879	5 781	7 211	9 275	10 661	9 364	12 516

Note: .. Not available

Year ending December 31st.

Data are on a cash basis.

Source: Ministry of Finance, Mongolia.

StatLink  <https://stat.link/zfsj73>

Table 5.14. Nauru: Details of non-tax revenue

Thousand AUD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	87 871	119 580	133 766	181 493	162 450	147 090	185 001
Grants	19 916	31 972	30 907	33 259	21 087	32 013	75 383
Property income	38 618	48 042	48 170	73 684	76 021	63 006	58 942
Rents and royalties	38 160	46 910	47 111	72 492	73 771	60 284	58 292
Fishing days, licences and support vessels	37 477	46 897	46 363	71 374	73 279	59 798	58 199
DCA Air navigation and rental fees	683	13	748	1 118	492	486	94
Interest and dividends	458	1 132	1 059	1 192	2 250	2 722	650
Other property income	0	0	0	0	0	0	0
Sales of goods and services	28 043	33 591	49 802	57 661	46 399	31 006	31 878
Visa Fees RPB	24 978	27 844	28 357	20 282	21 113	5 772	5 061
DJBC Operations	729	3 740	2 657	5 450	3 370	4 212	5 089
Other sales of goods and services	2 335	2 007	18 788	31 929	21 916	21 022	21 727
Fines, penalties and forfeits	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	1 295	5 975	4 887	16 889	18 943	21 066	18 799
<i>Total tax and non-tax revenue</i>	111 977	141 039	175 854	238 058	242 472	228 104	261 051

Note: .. Not available

Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

Source: Nauru Revenue Office; Grant data are taken from the IMF *World Economic Outlook* (April 2022).StatLink  <https://stat.link/umydf2>

Table 5.15. Pakistan: Details of non-tax revenue

Million PKR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	815 335	992 753	795 687	456 611	1 554 602	1 191 549	1 142 036
Grants	28 774	25 278	36 954	33 023	33 483	31 000	32 000
Property income	477 015	494 498	465 532	236 268	1 305 300	893 944	829 425
Rents and royalties	68 490	63 724	71 230	109 611	97 528	84 250	121 743
Interest and dividends	408 525	430 774	394 302	126 657	1 207 772	809 694	707 682
Other property income	0	0	0	0	0	0	0
Sales of goods and services	127 830	87 828	28 710	38 645	32 165	27 900	38 880
Fines, penalties and forfeits	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	181 716	385 149	264 491	148 675	183 654	238 705	241 731
<i>Total tax and non-tax revenue</i>	4 475 753	4 962 001	5 264 969	4 933 747	6 305 651	6 934 370	8 067 383

Note: .. Not available

Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Local non-tax revenue data are only available after 2019 and they cannot be distinguished from federal non-tax revenues in previous years.

NTR_A: Grants data are sourced from IMF.

Source: Pakistan Bureau of Statistics; International Monetary Fund.


StatLink  <https://stat.link/70oeqt>

Table 5.16. Papua New Guinea: Details of non-tax revenue

Million PGK

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	1 826	1 946	2 064	2 300	3 610	2 762	2 291	2 731
Grants	1 391	820	1 430	1 440	1 836	1 776	1 425	2 088
Property income	341	911	529	842	1 064	529	741	552
Rents and royalties	0	0	0	0	30	28	23	21
Interest and dividends	341	911	529	842	1 034	501	719	531
Dividends	40	455	228	279	380	120	150	150
Mining and Petroleum Dividends	299	456	301	562	654	381	569	381
SWF Receipts	0	0	0	0	0	0	0	0
Interests and fees from lending	1	0	0	0	0	0	0	0
Other property income	0	0	0	0	0	0	0	0
Sales of goods and services	0	0	0	0	32	37	9	11
Fines, penalties and forfeits	0	0	0	0	3	2	3	1
Miscellaneous and unidentified revenue	95	215	105	18	676	418	113	79
<i>Total tax and non-tax revenue</i>	1 366	3 869	8 399	11 088	11 540	12 402	14 376	14 073	12 562	14 038

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

Source: Department of Finance; PNG Custom Service; Internal Revenue Commission.

Sta <https://stat.link/fjcdve>

Table 5.17. Philippines: Details of non-tax revenue

Million PHP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	282 183	268 852	280 960	334 001	380 682	414 872	329 765
Grants	164	78	39	51	259	241	354
Property income	123 845	117 166	118 089	135 414	170 546	240 737	148 271
Rents and royalties	1 307	1 086	1 126	1 187	1 405	1 799	2 409
Interest and dividends	0	0	0	0	0	0	0
Other property income	122 537	116 080	116 963	134 227	169 140	238 938	145 862
Sales of goods and services	66 893	72 456	76 590	91 329	96 055	58 397	69 583
Fines, penalties and forfeits	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	91 281	79 152	86 242	107 206	113 822	115 497	111 557
<i>Total tax and non-tax revenue</i>	2 544 718	2 725 013	3 059 644	3 510 983	3 905 784	3 618 188	3 835 285

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Non-tax revenue data have been expanded in this edition and include a longer time series.

Source: Department of Finance of the Philippines.


StatLink  <https://stat.link/ibyc02>

Table 5.18. Samoa: Details of non-tax revenue

Million WST

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	..	115	157	98	100	120	135	255	249	235
Grants	..	72	105	45	41	61	46	179	148	153
Property income	..	26	8	7	6	7	22	12	33	30
Rents and royalties	..	26	1	1	1	2	3	2	1	0
Interest and dividends	..	0	7	6	6	6	18	10	32	30
Other property income	..	0	0	0	0	0	0	0	0	0
Sales of goods and services	..	19	31	37	41	40	67	63	67	52
Administrative fees	28	26	28	24	38	30	26	12
Incidental sales by nonmarket establishments	2	11	13	17	30	32	41	40
Fines, penalties and forfeits	..	0	1	8	11	11	0	1	1	1
Miscellaneous and unidentified revenue	..	-1	11	0	0	0	0	0	0	0
<i>Total tax and non-tax revenue</i>	..	388	498	593	614	643	706	818	791	785

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022. The data are on a cash basis.

Figures exclude non-tax revenues collected by sub-national governments as the data are not available.

The data from 2009 were provided on the basis of the IMF's GFSM 2014 classification. Prior to this year, data were provided on a different basis. The differences between the two sets of data are indicated below for the relevant non-tax revenue categories.

Heading Grants: Data from 2009 includes only cash grants whereas data prior to that year also includes aid-funded projects.

Heading Sales of Goods and services: Data from 2009 exclude fisheries' licences currently included in tax revenue under heading "5126 taxes on specific services" (more information can be found in Table 4.12). Fisheries' licences revenues are usually classified as non-tax revenues according to the the OECD classification set out in Annex B of the Interpretative Guide.

Source: Bureau of Statistics of Samoa.

StatLink  <https://stat.link/964uxw>

Table 5.19. Singapore: Details of non-tax revenue

Million SGD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	17 088	13 126	11 644	18 596	19 812	25 597	22 206	36 612	22 733	23 113
Grants	0	0	0	0	0	0	0	0	0	0
Property income	11 154	10 521	8 348	10 821	10 865	17 428	16 106	31 391	17 915	16 756
Rents and royalties	..	..	..	1 400	1 319	1 284	1 436	1 408	1 150	1 369
Interest and dividends	..	..	..	9 420	9 547	16 144	14 670	29 983	16 765	15 387
Other property income	..	..	..	..	..	..	..	..	..	..
Sales of goods and services	4 921	1 455	2 844	6 943	8 152	7 425	5 284	4 530	3 785	5 091
Fines, penalties and forfeits	187	136	226	331	289	367	386	336	544	368
Miscellaneous and unidentified revenue	826	1 014	226	502	506	378	430	354	489	898
<i>Total tax and non-tax revenue</i>	42 715	38 813	53 492	74 243	78 511	91 960	88 409	104 257	84 142	97 874

Note: .. Not available

Data are on a fiscal year basis ending 31st March. For example, the data for 2021 represent 1 April 2021 to 31 March 2022.

The data are on a cash basis.

Scope of data provided is limited to the Budgetary Central Government.

Source: Ministry of Finance of Singapore.

StatLink  <https://stat.link/5ge76x>

Table 5.20. Thailand: Details of non-tax revenue

Million THB

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	..	213 907	353 402	484 461	527 248	542 953	614 782	628 724	628 860	580 355
Grants	..	1 884	2 081	1 450	2 984	2 415	2 401	1 584	1 449	2 017
Property income	..	123 417	191 289	306 528	281 647	300 896	311 258	331 924	335 508	294 277
Rents and royalties	..	26 417	46 429	88 895	80 580	75 554	78 839	83 980	73 199	64 791
Interest and dividends	..	51 459	144 442	217 633	201 067	225 343	232 420	247 943	262 310	229 485
Other property income	..	45 542	418	0	0	0	0	0	0	0
Sales of goods and services	..	62 427	103 797	127 522	185 322	174 056	220 257	202 720	208 977	179 415
Fines, penalties and forfeits	..	4 815	9 197	13 287	23 063	14 095	17 733	19 330	15 416	10 032
Miscellaneous and unidentified revenue	..	21 364	47 037	35 672	34 231	51 491	63 133	73 165	67 509	94 614
<i>Total tax and non-tax revenue</i>	..	1 617 043	2 223 854	3 052 629	3 122 944	3 216 367	3 471 680	3 526 506	3 243 013	3 204 657

Note.. Not available

Data are on a fiscal year basis ending 30th September. For example, the data for 2021 represents 1 October 2020 to 30 September 2021.

The data are on a cash basis.

Source: Ministry of Finance in Thailand.

StatLink  <https://stat.link/9z1x5i>

Table 5.21. Tokelau: Details of non-tax revenue

Thousand NZD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	14 836	32 773	35 088	31 507	37 212	34 780	34 562	31 206
Grants	13 115	12 000	12 000	11 010	13 500	15 538	12 500	12 500
New Zealand Budgetary Grants	13 115	12 000	12 000	11 010	13 500	15 538	12 500	12 500
External donor funding	0	0	0	0	0	0	0	0
Property income	1 051	20 001	22 340	19 726	22 335	17 810	20 614	17 433
Rents and royalties	955	19 901	21 866	18 909	21 684	17 259	20 573	17 365
Tokelau EEZ Revenues	955	19 901	21 866	18 909	21 684	17 259	20 573	17 365
Interest and dividends	96	100	474	817	651	551	41	68
Other property income	0	0	0	0	0	0	0	0
Sales of goods and services	670	772	748	771	1 377	1 432	1 448	1 273
Handicrafts & Tourism (ENDRE)	0	154	4	7	7	10	6	5
Commemorative coins	0	0	0	0	115	32	292	115
Stamp sales	0	0	0	0	0	5	2	11
Transport - Boatfares	117	123	174	243	295	215	29	34
Transport - Freights Payments	409	386	430	398	618	649	584	657
Transport - Sale of Assets	1	6	10	0	4	0	19	19
Charter fees	10	0	0	0	171	323	381	310
Postage	3	1	0	0	0	0	0	0
Registry Certificates: Birth & Death	1	2	4	5	10	4	2	1
Service Fees	45	20	37	31	73	82	68	58
Miscellaneous Revenues	1	0	0	0	3	51	5	1
Revenue - Debt Recovery (MISC)	0	0	2	0	0	0	0	0
Gains - Sale of Assets (Vehicles)	0	66	19	0	0	0	0	0
House Rental Subsidies	46	1	55	74	62	51	56	52
Tokelau Savings Bank Passbook Fees	0	2	1	0	1	1	1	1
Tokelau Higano: accommodation	37	11	12	13	18	9	3	9
Fines, penalties and forfeits	0	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	0	0	0	0	0	0	0	0
<i>Total tax and non-tax revenue</i>	16 530	34 924	37 264	34 025	40 055	37 820	37 841	34 648

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Source: Tokelau National Statistics Office.

Table 5.22. Vanuatu: Details of non-tax revenue

Million VUV

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	388	1 215	5 619	12 244	8 340	13 470	19 984	26 064	24 810	17 040
Grants	373	1 189	4 431	8 943	4 551	7 032	7 807	11 113	8 143	6 996
Property income	..	..	..	..	..	..	..	..	..	..
Rents and royalties	..	..	..	..	..	..	..	..	..	..
Interest and dividends	..	..	..	..	..	..	..	..	..	..
Other property income	..	..	..	..	..	..	..	..	..	..
Sales of goods and services	..	..	..	..	..	..	..	..	..	..
Fines, penalties and forfeits	..	..	..	..	..	..	..	..	..	..
Miscellaneous and unidentified revenue	15	26	1 187	3 302	3 789	6 438	12 177	14 950	16 667	10 044
<i>Total tax and non-tax revenue</i>	6 486	8 577	16 708	25 721	21 664	29 719	37 960	44 318	39 542	28 583

Note: .. Not available

Year ending December 31st.

Source: Department of Finance and Treasury of Vanuatu.

StatLink  <https://stat.link/x507ua>

Table 5.23. Viet Nam: Details of non-tax revenue

Billion VND


	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total non-tax revenue	..	65 965	122 514	272 776	322 312	420 566	477 639	501 884	522 133	455 363
Grants	..	3 789	11 868	11 844	8 519	7 910	7 780	5 133	4 808	3 346
Property income	..	21 236	26 316	29 110	27 080	32 822	38 195	36 768	30 180	34 417
Rents and royalties	..	21 236	26 316	29 110	27 080	32 822	38 195	36 768	30 180	34 417
Interest and dividends	..	0	0	0	0	0	0	0	0	0
Other property income	..	0	0	0	0	0	0	0	0	0
Sales of goods and services	..	22 365	66 702	113 628	143 685	216 679	245 849	266 196	282 932	294 047
Fees and charges	..	4 918	11 347	27 200	19 177	36 062	37 530	41 011	35 109	34 876
Land rents	..	2 287	5 987	17 434	25 755	27 432	31 064	33 829	36 538	40 168
Revenue from land user right assignment	..	15 160	49 368	68 994	98 753	125 287	147 815	157 448	174 359	186 391
Lottery revenue	..	0	0	0	0	27 898	29 440	33 908	36 926	32 612
Fines, penalties and forfeits	..	0	0	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	..	18 575	17 628	118 194	143 028	163 155	185 815	193 787	204 213	123 553
<i>Total tax and non-tax revenue</i>	..	238 687	588 430	998 217	1 101 377	1 288 665	1 431 660	1 553 611	1 510 579	1 568 453

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Source: General Statistics Office Viet Nam.

StatLink  <https://stat.link/f7rmoz>

Annex A.

The OECD classification of taxes and interpretative guide

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¹ References in this OECD Interpretative Guide to Sections or Parts of “this Report” refer to OECD (2022), Revenue Statistics 2022, OECD Publishing, Paris.

A.1 The OECD Classification of Taxes

1. 1000. Taxes on income, profits and capital gains

1100. Taxes on income, profits and capital gains of individuals

1110. On income and profits

1120. On capital gains

1200. Corporate taxes on income, profits and capital gains

1210. On income and profits

1220. On capital gains

1300. Unallocable as between 1100 and 1200

2. 2000. Social security contributions

2100. Employees

2110. On a payroll basis

2120. On an income tax basis

2200. Employers

2210. On a payroll basis

2220. On an income tax basis

2300. Self-employed or non-employed

2310. On a payroll basis

2320. On an income tax basis

2400 Unallocable as between 2100, 2200 and 2300

2410. On a payroll basis

2420. On an income tax basis

3. 3000. Taxes on payroll and workforce

4. 4000. Taxes on property

4100. Recurrent taxes on immovable property

4110. Households

4120. Other

4200. Recurrent taxes on net wealth

4210. Individual

4220. Corporate

4300. Estate, inheritance and gift taxes

4310. Estate and inheritance taxes

4320. Gift taxes

4400. Taxes on financial and capital transactions

4500. Other non-recurrent taxes on property

4510. On net wealth

4520. Other non-recurrent taxes

4600. Other recurrent taxes on property

5. 5000. Taxes on goods and services

5100. Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services

5110. General taxes

5111. Value added taxes

5112. Sales taxes

5113. Turnover and other general taxes on goods and services

5120. Taxes on specific goods and services

5121. Excises

5122. Profits of fiscal monopolies

5123. Customs and import duties

5124. Taxes on exports

5125. Taxes on investment goods

5126 . Taxes on specific services

5127. Other taxes on international trade and transactions

5128. Other taxes on specific goods and services

5130. Unallocable as between 5110 and 5120

5200. Taxes on use of goods, or on permission to use goods or perform activities

5210. Recurrent taxes

5211. Paid by households in respect of motor vehicles

5212. Paid by others in respect of motor vehicles

5213. Other recurrent taxes

5220. Non-recurrent taxes

5300. Unallocable as between 5100 and 5200

6. 6000. Other taxes

6100. Paid solely by business

6200. Paid by other than business or unidentifiable

A.2 Coverage

General criteria

1. In the OECD classification, the term “taxes” is confined to compulsory unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.
2. The term “tax” does not include fines, penalties and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in §12–15.
3. General government consists of the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous governmental entities, excluding public enterprises. This definition of government follows that of the 2008 *System of National Accounts* (SNA).¹ In that publication, the general government sector and its sub-sectors are defined in Chapter 4, paragraphs 4.117 to 4.165.
4. Extra-budgetary units are part of the general government system. These are general government entities with individual budgets that are not fully covered by the main or general budget. These entities operate under the authority or control of a central, state, or local government. Extra-budgetary entities may have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Even though their budgets may be subject to approval by the legislature, similar to that of budgetary accounts, they have discretion over the volume and composition of their spending. Such entities may be established to carry out specific government functions, such as road construction, or the nonmarket production of health or education services. Budgetary arrangements vary widely across countries, and various terms are used to describe these entities, but they are often referred to as “extra-budgetary funds” or “decentralised agencies.”
5. Compulsory, unrequited payments collected by national governments and paid to supranational authorities are also included as taxes under the definition in paragraph 1. Taxes that are collected by national governments and paid to a supranational authority are included as tax revenues at the level of the supranational authority in the SNA2008 (paragraphs 22.60–61, 22.88 and 22.99 refer) and the ESA2010 (paragraph 20.165 refers). In Revenue Statistics, these taxes include customs duties, contributions to the EU Single Resolution Fund, and any other taxes collected by EU member states on behalf of the European Union. They are included in the tax revenue amounts in the country tables (Chapter 5) of the country in which they are collected and are attributed to the supranational level of government (see §102).
6. In countries where the church forms part of general government, church taxes are included, provided they meet the criteria set out in §1 above. As the data refer to receipts of general government and to supranational authorities, levies paid to non-government bodies, welfare agencies or social insurance schemes outside general government, trade unions or trade associations, even where such levies are compulsory, are excluded. Compulsory payments to general government earmarked for such bodies are, however, included, provided that the government is not simply acting in an agency capacity.² Profits from fiscal monopolies are distinguished from those of other public enterprises and are treated as taxes because they reflect the exercise of the taxing power of the state by the use of monopoly powers (see §66–68), as

are profits received by the government from the purchase and sale of foreign exchange at different rates (see §76).

7. Taxes paid by governments (e.g., social security contributions and payroll taxes paid by governments in their capacity as an employer, consumption taxes on their purchases or taxes on their property) are not excluded from the data provided. However, where it is possible to identify the amounts of revenue involved,³ they are shown in Table 5.40 of this Report.

8. The relationship between this classification and that of the System of National Accounts (SNA) is set out in Sections A.9 and A.11 below. Because of the differences between the two classifications, the data shown in national accounts are sometimes calculated or classified differently from the practice set out in this guide. These and other differences are mentioned where appropriate (e.g., in §31 below) but it is not possible to refer to all of them. There may also be some differences between this classification and that employed domestically by certain national administrations (e.g., see §13 below), so that OECD and national statistics data may not always be consistent: any such differences, however, are likely to be very slight in terms of amounts of revenues involved.

Social security contributions

9. Compulsory social security contributions, as defined in §40, and paid to general government, are treated here as tax revenues. They may, however, differ from other taxes in that the receipt of social security benefits depends, in most countries, upon appropriate contributions having been made, although the size of the benefits is not necessarily related to the amount of the contributions. Better comparability between countries is obtained by treating social security contributions as taxes, but they are listed under a separate heading so that they can be distinguished in any analysis.

10. The strict dividing line between tax revenues (compulsory unrequited payments to general government or a supranational authority) and non-tax compulsory payments (NTCPs) (payments that are either required or made to other institutions) is clearly defined. However, within the range of different compulsory payments to governments existing across countries, it is not always straightforward in practice to decide whether specific payments are either taxes or NTCPs. For example, compulsory pension savings that are controlled by general government and that accumulate on an individual account earning a market return or a rate that compensates for inflation would at first sight be categorised as NTCPs as opposed to taxes. However, even these payments might still be 'unrequited' and therefore classify as taxes instead of NTCPs (for example if these pension savings are not paid out when the taxpayer dies before reaching the pension age and the funds are then used to provide a minimum pension to all taxpayers that are insured). These issues result in the social security revenue figures reported for most countries being based on the premise that all types of compulsory payments to general government are judged to some extent to have a re-distributional element. It should be noted that this conclusion is based on a typically broad interpretation of the term 'unrequited' in the tax definition.

11. Social security contributions which are either voluntary or not payable to general government (see §1) are not treated as taxes, though in some countries, as indicated in the country footnotes, there are difficulties in completely eliminating voluntary contributions and certain compulsory payments to the private sector from the revenue figures. Imputed social security contributions are also not treated as taxes.

Fees, user charges and licence fees

12. Apart from vehicle licence fees, which are universally regarded as taxes, it is not easy to distinguish between those fees and user charges which are to be treated as taxes and those which are not, since, whilst a fee or charge is levied in connection with a specific service or activity, the strength of the link between the fee and the service provided may vary considerably, as may the relation between the amount of the fee and the cost of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as required and under the definition of §1 would not be considered as a tax. In the following cases, however, a levy could be considered as ‘unrequited’:

- a) where the charge greatly exceeds the cost of providing the service;
- b) where the payer of the levy is not the receiver of the benefit (e.g., a fee collected from slaughterhouses to finance a service which is provided to farmers);
- c) where government is not providing a specific service in return for the levy which it receives even though a licence may be issued to the payer (e.g., where the government grants a hunting, fishing or shooting licence which is not accompanied by the right to use a specific area of government land);
- d) where benefits are received only by those paying the levy but the benefits received by each individual are not necessarily in proportion to his payments (e.g., a milk marketing levy paid by dairy farmers and used to promote the consumption of milk).
- e) where the payer of the levy cannot opt out from making payments (e.g. public broadcast fees where the payer is obliged to pay the levy although not consuming public broadcast service).

13. In marginal cases, however, the application of the criteria set out in §1 can be particularly difficult. The solution adopted — given the desirability of international uniformity and the relatively small amounts of revenue usually involved — is to follow the predominant practice among tax administrations rather than to allow each country to adopt its own view as to whether such levies are regarded as taxes or as non-tax revenue.⁴

14. A list of the main fees and charges in question and their normal⁵ treatment in this publication is as follows:

Non-tax revenues:	Court fees; driving licence fees; harbour fees; passport fees
Taxes within heading 5200	Permission to perform such activities as distributing films; hunting, fishing and shooting; providing entertainment or gambling facilities; selling alcohol or tobacco; permission to own dogs or to use or own motor vehicles or guns; severance taxes

15. In practice, it may not always be possible to isolate tax receipts from non-tax revenue receipts when they are recorded together. If it is estimated that the bulk of the receipts derive from non-tax revenues, the whole amount involved is treated as a non-tax revenue; otherwise, such government receipts are included and classified according to the rules provided in §33 below.

Royalties

16. The ownership of subsoil assets in the form of deposits of minerals or fossil fuels (coal, oil, or natural gas) depends upon the way in which property rights are defined by law and also on international agreements in the case of deposits below international waters. In some cases, either the ground below which the mineral deposits are located, the deposits themselves or both may belong to a local or central government unit.

17. In such cases, these general government units may grant leases to other institutional units that permit them to extract these deposits over a specified period of time in return for a payment or series of payments. These payments are often described as ‘royalties’ but they are essentially rent that accrues to owners of natural resources in return for putting these assets at the disposal of other units for specified periods of time. The rent may take the form of periodic payments of fixed amounts, irrespective of the rate of extraction, or, more commonly, they may be a function of the quantity, volume, or value of the asset extracted. Enterprises engaged in exploration on government land may make payments to general government units in exchange for the right to undertake test drilling or otherwise investigate the existence and location of subsoil assets. Such payments are also recorded as rents even though no extraction may take place. These payments are therefore classified as non-tax revenues.

18. The same principles apply when other institutional units are granted leases that permit them to fell timber in natural forests on land owned by general government units. These payments are also classified as non-tax revenues.

19. These rents or royalties paid to general government should not be confused with taxes on income and profits, severance taxes, business licenses, or other taxes. If the payments are levied on the profits from the extraction activity, then they should be classified as taxes on incomes, profits and gains (1000). In addition, any severance payments that are imposed on the extraction of minerals and fossil fuels from reserves owned privately or by another government should be classified as taxes. Payments related to the gross value of production should be classified as other taxes on goods and services (5128). Payments for a license or permit to conduct extraction operations should be classified as taxes on use of goods and on permission to use goods or perform activities (5213).

Fines and penalties

20. In principle, fines and penalties charged on overdue taxes or penalties imposed for the attempted evasion of taxes should not be recorded as tax revenues. However, it may not be possible to separate payments of fines or other penalties from the revenues from the taxes to which they relate. In this case, the fines and penalties relating to a particular tax are recorded together with the revenues from that tax and fines and penalties paid with revenue from unidentifiable taxes are classified as other taxes in Category 6000. Fines not relating to tax offences (e.g., for parking offences), or not identifiable as relating to tax offences, are also not treated as tax revenues.

A.3 Basis of reporting

Accrual or cash reporting

21. The data reported in the *Revenue Statistics* publications for recent years are predominantly recorded on an accrual basis for OECD countries, i.e. recorded at the time that the tax liability was created. Further information is provided in the footnotes to the country table in Chapter 5 of the Report.

22. However, data for earlier years and for non-OECD countries are still predominantly recorded on a cash basis, i.e. at the time at which the payment was received by government. Thus, for example, taxes withheld by employers in one year but paid to the government in the following year and taxes due in one year but actually paid in the following year are both included in the receipts of the second year. Corrective transactions, such as refunds, repayments and drawbacks, are deducted from gross revenues of the period in which they are made.

23. Data on tax revenues are recorded without offsets for the administrative expenses connected with tax collection. Similarly, where the proceeds of tax are used to subsidise particular members of the community, the subsidy is not deducted from the yield of the tax, though the tax may be shown net of subsidies in the national records of some countries.

24. As regards fiscal monopolies (heading 5122), only the amount actually transferred to the government is included in government revenues. However, if any expenditures of fiscal monopolies are considered to be government expenditures (e.g., social expenditures undertaken by fiscal monopolies at the direction of the government) they are added back for the purpose of arriving at tax revenue figures (see §66 below).

The distinction between tax and expenditure provisions⁶

25. Because this publication is concerned only with the revenue side of government operations, no account being taken of the expenditure side, a distinction has to be made between tax and expenditure provisions. Normally there is no difficulty in making this distinction as expenditures are made outside the tax system and the tax accounts and under legislation separate from the tax legislation. In borderline cases, cash flow is used to distinguish between tax provisions and expenditure provisions. Insofar as a provision affects the flow of tax payments from the taxpayer to the government, it is regarded as a tax provision and is taken into account in the data shown in this publication. A provision which does not affect this flow is seen as an expenditure provision and is disregarded in the data recorded in this publication.

26. Tax allowances, exemptions and deductions against the tax base clearly affect the amount of tax paid to the government and are therefore considered as tax provisions. At the other extreme, those subsidies which cannot be offset against tax liability and which are clearly not connected with the assessment process, do not reduce tax revenues as recorded in this publication. Tax credits are amounts deductible from tax payable (as distinct from deductions from the tax base). Two types of tax credits are distinguished, those (referred to here as wastable tax credits) which are limited to the amount of the tax liability and therefore cannot give rise to a payment by the authorities to the taxpayer, and those (referred to as non-wastable tax credits) which are not so limited, so that the excess of the credit over the tax liability can be paid to the taxpayer.⁷ A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits⁸ is to distinguish between the ‘tax expenditure component’,⁹ which is that portion of the credit that is used to reduce or eliminate a taxpayer’s liability, and the ‘transfer component’, which is the portion that exceeds the taxpayer’s liability and is paid to that taxpayer. Reported tax revenues should be reduced by the amount of the tax expenditure component but not by the amount of the transfer component. In addition, the amounts of the tax expenditure and transfer components should be reported as memorandum items in the country tables. Countries that are unable to distinguish between the tax expenditure and transfer components should indicate whether or not the tax revenues have been reduced by the total of these components, and provide any available estimates of the amounts of the two components. Further information is given in Chapter 1 of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on tax to GDP.

Calendar and fiscal years

27. National authorities whose fiscal years do not correspond to the calendar year show data, where possible, on a calendar year basis to permit maximum comparability with the data of other countries. There remain a few countries where data refer to fiscal years. For these the GDP data used in the comparative tables also correspond to the fiscal years.

A.4 General classification criteria

The main classification criteria

28. The classification of receipts among the main headings (1000, 2000, 3000, 4000, 5000 and 6000) is generally governed by the base on which the tax is levied: 1000 income, profits and capital gains; 2000 and 3000 earnings, payroll or number of employees; 4000 property; 5000 goods and services; 6000 multiple bases, other bases or unidentifiable bases. Where a tax is calculated on more than one base, the receipts are, where possible, split among the various headings (see §33 and §84). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400¹⁰ and taxes on the use of goods or on permission to perform activities in 5200. In headings 4000 and 5000 a distinction is made in certain sub-headings between recurrent and non-recurrent taxes: recurrent taxes are defined as those levied at regular intervals (usually annually) and non-recurrent taxes are levied once and for all (see also §48 to §51, §54, §55 and §81 for particular applications of this distinction).

29. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in §40 on the classification of social security contributions, the conferment of an entitlement to social benefits is crucial to the definition of the 2000 main heading.

30. The way that a tax is levied or collected (e.g., by use of stamps) does not affect classification.

Classification of taxpayers

31. In certain sub-headings, distinctions are made between different categories of taxpayers. These distinctions vary from tax to tax:

a) Between individuals and corporations in relation to income and net wealth taxes

The basic distinction is that corporation income taxes, as distinct from individual income taxes, are levied on the corporation as an entity, not on the individuals who own it, and without regard to the personal circumstances of these individuals. The same distinction applies to net wealth taxes on corporations and those on individuals. Taxes paid on the profits of partnerships and the income of institutions, such as life insurance or pension funds, are classified according to the same rule. They are classified as corporate taxes (1200) if they are charged on the partnership or institution as an entity without regard to the personal circumstances of the owners. Otherwise, they are treated as individual taxes (1100). Usually, there is different legislation for the corporation taxes and for the individual taxes.¹¹ The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA classification requires certain unincorporated businesses¹² to be excluded from the household sector and included with non-financial enterprises and financial institutions. The tax on the profits of these businesses, however, cannot always be separated from the tax on the other income of their owners, or can be separated only on an arbitrary basis. No attempt at this separation is made here and the whole of the individual income tax is shown together without regard to the nature of the income chargeable.

b) Between households and others in relation to taxes on immovable property

Here the distinction is that adopted by the SNA for the production and consumption expenditure accounts. The distinction is between households as consumers (i.e. excluding non-incorporated business) on the one hand and producers on the other hand. However, taxes on dwellings occupied by households, whether paid by owner-occupiers, tenants or landlords, are classified under households. This follows the common

distinction made between taxes on domestic property versus taxes on business property. Some countries are not, however, in a position to make this distinction.

c) Between households and others in relation to motor vehicle licences

Here the distinction is between households as consumers on the one hand and producers on the other, as in the production and consumption expenditure accounts of the SNA.

d) Between business and others in relation to the residual taxes (6000)

The distinction is the same as in c) above between producers on the one hand and households as consumers on the other hand. Taxes which are included under the heading 6000 because they involve more than one tax base or because the tax base does not fall within any of the previous categories but which are identifiable as levyable only on producers and not on households are included under 'business'. The rest of the taxes which are included under the heading 6000 are shown as 'other' or non-identified.

Surcharges

32. Receipts from surcharges in respect of particular taxes are usually classified with the receipts from the relevant tax whether or not the surcharge is temporary. If, however, the surcharge has a characteristic which would render it classifiable in a different heading of the OECD list, receipts from the surcharge are classified under that heading separately from the relevant tax.

Unidentifiable tax receipts and residual sub-headings

33. A number of cases arise where taxes cannot be identified as belonging entirely to a heading or sub-heading of the OECD classification and the following practices are applied in such cases:

- a) The heading is known, but it is not known how receipts should be allocated between sub-headings: receipts are classified in the appropriate residual sub-heading (1300, 2400, 4520, 4600, 5128, 5130, 5300 or 6200).
- b) It is known that the bulk of receipts from a group of taxes (usually local taxes) is derived from taxes within a particular heading or sub-heading, but some of the taxes in the group whose amount cannot be precisely ascertained may be classifiable in other headings or sub-headings: receipts are shown in the heading or sub-heading under which most of the receipts fall.
- c) Neither the heading nor sub-heading of a tax (usually local) can be identified: the tax is classified in 6200 unless it is known that it is a tax on business in which case it is classified in 6100.

A.5 Commentaries on items of the list

1000 — Taxes on income, profits and capital gains

34. This heading covers taxes levied on the net income or profits (i.e. gross income minus allowable tax reliefs) of individuals and enterprises. Also covered are taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

35. Included in the heading are:

- a) taxes levied predominantly on income or profits, though partially on other bases. Taxes on various bases which are not predominantly income or profits are classified according to the principles laid down in §33 and §84;
- b) taxes on property, which are levied on a presumed or estimated income as part of an income tax (see also §48(a), (c) and (d));
- c) compulsory payments to social security fund contributions that are levied on income but do not confer an entitlement to social benefits. When such contributions do confer an entitlement to social benefits, they are included in heading 2000 (see §40);
- d) receipts from integrated scheduler income tax systems are classified as a whole in this heading, even though certain of the scheduler taxes may be based upon gross income and may not take into account the personal circumstances of the taxpayer.

36. The main subdivision of this heading is between levies on individuals (1100) and those on corporate enterprises (1200). Under each subdivision a distinction is made between taxes on income and profits (1110 and 1210), and taxes on capital gains (1120 and 1220). If certain receipts cannot be identified as appropriate to either 1100 or 1200, or if in practice this distinction cannot be made (e.g., because there are no reliable data on the recipients of payments from which withholding taxes are deducted) they are classified in 1300 as not-allocable.

Treatment of credits under imputation systems

37. Under imputation systems of corporate income tax, a company's shareholders are wholly or partly relieved of their liability to income tax on dividends paid by the company out of income or profits liable to corporate income tax. In countries with such systems,¹³ part of the tax on the company's profits is available to provide relief against the shareholders' own tax liability. The relief to the shareholder takes the form of a tax credit, the amount of which may be less than, equal to, or more than the shareholder's overall tax liability. If the tax credit exceeds this tax liability the excess may be payable to the shareholder. As this type of tax credit is an integral part of the imputation system of corporate income tax, any payment to the shareholders is treated as a repayment of tax and not as expenditure (compare the treatment of other tax credits described in §26).

38. As the tax credit under imputation systems (even when exceeding tax liability) is to be regarded as a tax provision, the question arises whether it should be deducted from individual income tax receipts (1110) or corporate income tax receipts (1210). In this Report, the full amount of corporate income tax paid is shown under 1210 and no imputed tax is included under 1110. Thus, the full amount of the credit reduces the amount of 1110 whether the credit results in a reduction of personal income tax liability or whether an actual refund is made because the credit exceeds the income tax liability. (Where, however, such tax credits are deducted from corporation tax in respect of dividends paid to corporations the amounts are deducted from the receipts of 1210).

1120 and 1220 — Taxes on capital gains

39. These sub-headings comprise taxes imposed on capital gains, 1120 covering those levied on the gains of individuals and 1220 those levied on the gains of corporate enterprises, where receipts from such taxes can be separately identified. In many countries, this is not the case and the receipts from such taxes are then classified with those from the income tax. Heading 1120 also includes taxes on gains from gambling.

2000 — Social security contributions

40. Classified here are all compulsory payments to general government that confer an entitlement to receive a (contingent) future social benefit. Such payments are usually earmarked to finance social benefits and are often paid to institutions of general government that provide such benefits. However, such earmarking is not part of the definition of social security contributions and is not required for a tax to be classified here. However, conferment of an entitlement is required for a tax to be classified under this heading. So, levies on income or payroll that are earmarked for social security funds but do not confer an entitlement to benefit are excluded from this heading and shown under personal income taxes (1100) or taxes on payroll and workforce (3000). Taxes on other bases, such as goods and services, which are earmarked for social security benefits are not shown here but are classified according to their respective bases because they generally confer no entitlement to social security benefits.

41. Contributions for the following types of social security benefits would, *inter alia*, be included: unemployment insurance benefits and supplements, accident, injury and sickness benefits, old-age, disability and survivors' pensions, family allowances, reimbursements for medical and hospital expenses or provision of hospital or medical services. Contributions may be levied on both employees and employers.

42. Contributions may be based on earnings or payroll ('on a payroll basis') or on net income after deductions and exemptions for personal circumstances ('on an income tax basis'), and the revenues from the two bases should be separately identified if possible. However, where contributions to a general social security scheme are on a payroll basis, but the contributions of particular groups (such as the self-employed) cannot be assessed on this basis and net income is used as a proxy for gross earnings, the receipts may still be classified as being on a payroll basis. In principle, this heading excludes voluntary contributions paid to social security schemes. When separately identifiable these are shown in the memorandum item on the financing of social security benefits. In practice, however, they cannot always be separately identified from compulsory contributions, in which case they are included in this heading.

43. Contributions to social insurance schemes which are not institutions of general government and to other types of insurance schemes, provident funds, pension funds, friendly societies or other saving schemes are not considered as social security contributions. Provident funds are arrangements under which the contributions of each employee and of the corresponding employer on his/her behalf are kept in a separate account earning interest and withdrawable under specific circumstances. Pension funds are separately organised schemes negotiated between employees and employers and carry provisions for different contributions and benefits, sometimes more directly tied to salary levels and length of service than under social security schemes. When contributions to these schemes are compulsory or quasi-compulsory (e.g., by virtue of agreement with professional and union organisations) they are shown in the memorandum item (refer to Table 5.39 of the Report).

44. Contributions by government employees and by governments in respect of their employees, to social security schemes classified within general government are included in this heading. Contributions to separate schemes for government employees, which can be regarded as replacing general social security schemes, are also regarded as taxes.¹⁴ Where, however, a separate scheme is not seen as replacing a general scheme and has been negotiated between the government, in its role as an employer, and its employees, it is not regarded as social security and contributions to it are not regarded as taxes, even though the scheme may have been established by legislation.

45. This heading excludes ‘imputed’ contributions, which correspond to social benefits paid directly by employers to their employees or former employees or to their representatives (e.g., when employers are legally obliged to pay sickness benefits for a certain period).

46. Contributions are divided into those of employees (2100), employers (2200), and self-employed or non-employed (2300), and then further sub-divided according to the basis on which they are levied. Employees are defined for this purpose as all persons engaged in activities of business units, government bodies, private non-profit institutions, or other paid employment, except the proprietors and their unpaid family members in the case of unincorporated businesses. Members of the armed forces are included, irrespective of the duration and type of their service, if they contribute to social security schemes. The contributions of employers are defined as their payments on account of their employees to social security schemes. Where employees or employers are required to continue the payment of social security contributions when the employee becomes unemployed these contributions, data permitting, are shown in 2100 and 2200 respectively. Accordingly, the sub-heading 2300 is confined to contributions paid by the self-employed and by those outside of the labour force (e.g., disabled or retired individuals).

3000 — Taxes on payroll and workforce

47. These consist of taxes payable by enterprises assessed either as a proportion of the wages or salaries paid or as a fixed amount per person employed. They do not include compulsory social security contributions paid by employers or any taxes paid by employees themselves out of their wages or salaries

4000 — Taxes on property

48. This heading covers recurrent and non-recurrent taxes on the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions. The following kinds of tax are excluded from this heading:

- a) taxes on capital gains resulting from the sale of a property (1120 or 1220);
- b) taxes on the use of goods or on permission to use goods or perform activities (5200); see §78;
- c) taxes on immovable property levied on the basis of a presumed net income which take into account the personal circumstances of the taxpayer. They are classified as income taxes along with taxes on income and capital gains derived from property (1100);
- d) taxes on the use of property for residence, where the tax is payable by either proprietor or tenant and the amount payable is a function of the user’s personal circumstances (pay, dependants, and so on). They are classified as taxes on income (1100);
- e) taxes on building in excess of permitted maximum density, taxes on the enlargement, construction or alteration of certain buildings beyond a permitted value and taxes on building construction. They are classified as taxes on permission to perform activities (5200);
- f) taxes on the use of one’s own property for special trading purposes like selling alcohol, tobacco, meat or for exploitation of land resources (e.g., United States severance taxes). They are classified as taxes on permission to perform activities (5200).

4100 — Recurrent taxes on immovable property

49. This sub-heading covers taxes levied regularly in respect of the use or ownership of immovable property.

- these taxes are levied on land and buildings;
- they can be in the form of a percentage of an assessed property value based on a national rental income, sales price, or capitalised yield; or in terms of other characteristics of real property, (for example size or location) from which a presumed rent or capital value can be derived.
- such taxes can be levied on proprietors, tenants, or both. They can also be paid by one level of government to another level of government in respect of property under the jurisdiction of the latter.
- debts are not taken into account in the assessment of these taxes, and they differ from taxes on net wealth in this respect.

50. Taxes on immovable property are further sub-divided into those paid by households (4110) and those paid by other entities (4120), according to the criteria set out in §31(b) above.

4200 — Recurrent taxes on net wealth

51. This sub-heading covers taxes levied regularly (in most cases annually) on net wealth, i.e. taxes on a wide range of movable and immovable property, net of debt. It is sub-divided into taxes paid by individuals (4210) and taxes paid by corporate enterprises (4220) according to the criteria set out in §31(a) above. If separate figures exist for receipts paid by institutions, the tax payments involved are added to those paid by corporations.

4300 — Estate, inheritance and gift taxes

52. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).¹⁵ Estate taxes are charged on the amount of the total estate whereas inheritance taxes are charged on the shares of the individual recipients; in addition the latter may take into account the relationship of the individual recipients to the deceased.

4400 — Taxes on financial and capital transactions

53. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of non-financial and financial assets (including foreign exchange or securities), taxes on cheques and other forms of payment, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

- a) taxes on the use of goods or property or permission to perform certain activities (5200);
- b) fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see §12);
- c) taxes on capital gains (1000);
- d) recurrent taxes on immovable property (4100);
- e) recurrent taxes on net wealth (4200);
- f) once-and-for-all levies on property or wealth (4500);
- g) stamp taxes not related to financial and capital transactions
 - i. Stamp taxes on the sale of specific products, such as alcoholic beverages or tobacco (5121);
 - ii. Stamp taxes restricted by law to imported products (5123) or to exported products (5124); or

- iii. Stamp taxes not falling exclusively on a single category of transaction (6000).

4500 — Other non-recurrent taxes on property

54. This sub-heading covers once-and-for-all, as distinct from recurrent, levies on property. It is divided into taxes on net wealth (4510) and other non-recurrent taxes on property (4520). Heading 4510 would include taxes levied to meet emergency expenditures, or for redistribution purposes. Heading 4520 would cover taxes levied to take account of increases in land value due to permission given to develop or provision of additional local facilities by general government, any taxes on the revaluation of capital and once-and-for-all taxes on particular items of property.

4600 — Other recurrent taxes on property

55. These rarely exist in OECD member countries, but the heading would include taxes on goods such as cattle, jewellery, windows, and other external signs of wealth.

5000 — Taxes on goods and services

56. All taxes and duties levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services (5100), or in respect of the use of goods or permission to use goods or to perform activities (5200) are included here. The heading thus covers:

- a) multi-stage cumulative taxes;
- b) general sales taxes — whether levied at manufacture/production, wholesale or retail level;
- c) value-added taxes;
- d) excises;
- e) taxes levied on the import and export of goods;
- f) taxes levied in respect of the use of goods and taxes on permission to use goods, or perform certain activities;
- g) taxes on the extraction, processing or production of minerals and other products.

57. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in §48, §53 and §80. Residual sub-headings (5300) and (5130) cover tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see §33.

5100 — Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services

58. This sub-heading consists of all taxes, levied on transactions in goods and services on the basis of their intrinsic characteristics (e.g., value, weight of tobacco, strength of alcohol, and so on) as distinct from taxes imposed on the use of goods, or permission to use goods or perform activities, which fall under 5200.

5110 — General taxes on goods and services

59. This sub-heading includes all taxes, other than import and export duties (5123 and 5124), levied on the production, leasing, transfer, delivery or sales of a wide range of goods and/or the rendering of a wide range of services, irrespective of whether they are domestically produced or imported and irrespective of the stage of production or distribution at which they are levied. It thus covers value-added taxes, sales taxes and multi-stage cumulative taxes. Receipts from

border adjustments in respect of such taxes when goods are imported are added to gross receipts for this category, and repayments of such taxes when goods are exported are deducted. These taxes are subdivided into 5111 value-added taxes, 5112 sales taxes, 5113 turnover and other general taxes on goods and services.

60. Borderline cases arise between this heading and taxes on specific goods (5120) when taxes are levied on a large number of goods, for example, the United Kingdom purchase tax (repealed in 1973) and the Japanese commodity tax (repealed in 1988). In conformity with national views, the former United Kingdom purchase tax is classified as a general tax (5112) and the former Japanese commodity tax as excises (5121).

5111 — Value-added taxes

61. All general consumption taxes charged on value-added are classified in this sub-heading, irrespective of the method of deduction and the stages at which the taxes are levied. In practice, all OECD countries with value-added taxes normally allow immediate deduction of taxes on purchases by all but the final consumer and impose tax at all stages. In some countries the heading may include certain taxes, such as those on financial and insurance activities, either because receipts from them cannot be identified separately from those from the value-added tax, or because they are regarded as an integral part of the value-added tax, even though similar taxes in other countries might be classified elsewhere (e.g., 5126 as taxes on services or 4400 as taxes on financial and capital transactions).

5112 — Sales taxes

62. All general taxes levied at one stage only, whether at manufacturing or production, wholesale or retail stage are classified here.

5113 — Turnover and other general taxes on goods and services

63. These are multi-stage cumulative taxes and taxes where elements of consumption taxes are combined with multistage taxes. These taxes are levied each time a transaction takes place without deduction for taxes paid on inputs. Multi-stage taxes can be combined with elements of value-added or sales taxes.

5120 — Taxes on specific goods and services

64. Excises, profits generated and transferred from fiscal monopolies, and customs and imports duties as well as taxes on exports, foreign exchange transactions, investment goods and betting stakes and special taxes on services, which do not form part of a general tax of 5110, are included in this category.

5121 — Excises

65. Excises are taxes levied as a product specific unit tax on a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, alcoholic beverages, tobacco, and energy. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength, or quantity of the product. Included are special taxes on individual products such as sugar, sugar beets, matches, and chocolates; taxes levied at varying rates on a certain range of goods; and taxes levied on tobacco goods, alcoholic drinks, motor fuels, and hydrocarbon oils. If a tax collected principally on imported goods also applies, or would

apply, under the same law to comparable domestically produced goods, then the revenue from this tax is classified as arising from excises rather than from import duties. This principle applies even if there is no comparable domestic production or no possibility of such production. Taxes on the use of utilities such as water, electricity, gas, and energy are regarded as excises rather than taxes on specific services (5126). Excises exclude those taxes that are levied as general taxes on goods and services (5110); profits of fiscal monopolies (5122); customs and other import duties (5123); or taxes on exports (5124).

5122 — Profits of fiscal monopolies

66. This sub-heading covers that part of the profits of fiscal monopolies which is transferred to general government or which is used to finance any expenditures considered to be government expenditures (see §24). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

67. Fiscal monopolies reflect the exercise of the taxing power of government by the use of monopoly powers. Fiscal monopolies are non-financial public enterprises exercising a monopoly in most cases over the production or distribution of tobacco, alcoholic beverages, salt, matches, playing cards and petroleum or agricultural products (i.e. on the kind of products which are likely to be, alternatively or additionally, subject to the excises of 5121), to raise the government revenues which in other countries are gathered through taxes on dealings in such commodities by private business units. The government monopoly may be at the production stage or, as in the case of government-owned and controlled liquor stores, at the distribution stage.

68. Fiscal monopolies are distinguished from public utilities such as rail transport, electricity, post offices, and other communications, which may enjoy a monopoly or quasi-monopoly position but where the primary purpose is normally to provide basic services rather than to raise revenue for government. Transfers from such other public enterprises to the government are considered as non-tax revenues. The traditional concept of fiscal monopoly is not generally extended to include state lotteries, the profits of which are usually accordingly regarded as non-tax revenues. However, they can be included as tax revenues if the prime reason for their operation is to raise revenues to finance government expenditure. Fiscal monopoly profits are distinguished from export and import monopoly profits (5127) transferred from marketing boards or other enterprises dealing with international trade.

5123 — Customs and other import duties

69. Taxes, stamp duties and surcharges restricted by law to imported products are included here. Also included are levies on imported agricultural products which are imposed in member countries of the European Union and amounts paid by certain of these countries under the Monetary Compensation Accounts (MCA) system.¹⁶ Customs duties collected by European Union member states on behalf of the European Union are reported under this heading at the supranational level of government in the country tables (in Chapter 5 of the Report). Excluded here are taxes collected on imports as part of a general tax on goods and services, or an excise applicable to both imported and domestically produced goods.

5124 — Taxes on exports

70. In the 1970s, export duties were levied in Australia, Canada and Portugal as a regular measure and they have been used in Finland for counter-cyclical purposes. Some member countries of the European Union pay, as part of the MCA system, a levy on exports (see note 16 to §69). Where these amounts are identifiable, they are shown in this heading. This heading does

not include repayments of general consumption taxes or excises or customs duties on exported goods, which should be deducted from the gross receipts under 5110, 5121 or 5123, as appropriate.

5125 — Taxes on investment goods

71. This sub-heading covers taxes on investment goods, such as machinery. These taxes may be imposed for a number of years or temporarily for counter-cyclical purposes. Taxes on industrial inputs which are also levied on consumers [e.g., the Swedish energy tax which is classified under (5121)] are not included here.

5126 — Taxes on specific services

72. All taxes assessed on the payment for specific services, such as taxes on insurance premiums, banking services, gambling and betting stakes (e.g., from horse races, football pools, lottery tickets), transport, entertainment, restaurant and advertising charges, fall into this category. Taxes on entry to casinos, races, other similar events or venues as well as stamp taxes on specific services are also classified under this heading. Taxes levied on the gross income of companies providing a specific service (e.g. transportation [including airport and other passenger taxes] insurance, banking, entertainment, restaurants, and advertising) are also classified under this heading.

73. Tax revenues from bank levies and payments to deposit insurance and financial stability schemes are also included here:

- Compulsory payments of stability fees, bank levies and deposit insurance should generally be treated as tax revenues where the payments are made to general government or supranational authorities and are allocated to the governments' consolidated or general funds so that the government is free to make immediate use of the money for the purposes that it chooses. This principle would apply regardless of whether the government is promising to make payments to guarantee the banks' customer deposits in some future contingency.
- If the compulsory payments are made to general government and placed in funds that are earmarked to be entirely channelled back to the sector of the economy that comprises the companies that are subject to the payment, they would still generally be treated as tax revenues on the grounds that the funds would be available for the government and would reduce its budget deficit, the fee is unrequited for an individual entity and the amounts raised could be unrelated to any eventual pay out to depositors or expenditure on wider support for the financial sector.
- Payments to made to the smaller long-standing schemes for insuring 'retail' deposits, where the payment levels are consistent with the costs of insurance should be classified as fee for service.
- Any payments which involve governments realising the assets of a failed institution or receiving a priority claim on its assets in liquidation in order to fund payments of compensation to customers for their lost deposits would be treated as a fee for a service as opposed to tax revenues.
- Compulsory payments that are made to funds operated outside the government sector and non-state institutions backed by the deposit takers and all payments to voluntary schemes should not be treated as tax revenues.
- Contributions made to the EU Single Resolution Fund are also included here and recorded under the supranational level of government in the country tables.

74. Excluded from this sub-heading are:

- a) taxes on services forming part of a general tax on goods and services (5110);
- b) taxes on electricity, gas and energy (5121 as excises);

- c) taxes on individual gains from gambling (1120 as taxes on capital gains of individuals and non-corporate enterprises) and lump-sum taxes on the transfer of private lotteries or on the permission to set up lotteries (5200);¹⁷
- d) taxes on cheques and on the issue, transfer or redemption of securities (4400 as taxes on financial and capital transactions);
- e) general taxes on turnover (5113).

5127 — Other taxes on international trade and transactions

75. This sub-heading covers revenue received by the government from the purchase and sale of foreign exchange at different rates. When the government exercises monopoly powers to extract a margin between the purchase and sales price of foreign exchange, other than to cover administrative costs, the revenue derived constitutes a compulsory levy exacted in indeterminate proportions from both purchaser and seller of foreign exchange. It is the common equivalent of an import duty and export duty levied in a single exchange rate system or of a tax on the sale or purchase of foreign exchange. Like the profits of fiscal monopolies and import or export monopolies transferred to government, it represents the exercise of monopoly powers for tax purposes and is included in tax revenues.

76. The sub-heading covers also the profits of export or import monopolies, which do not however exist in OECD countries, taxes on purchase or sale of foreign exchange, and any other taxes levied specifically on international trade or transactions.

5128 — Other taxes on specific goods and services

77. This item includes taxes on the extraction of minerals, fossil fuels and other exhaustible resources from deposits owned privately or by another government together with any other unallocable receipts from taxes on specific goods and services. Taxes on the extraction of exhaustible resources are usually a fixed amount per unit of quality or weight, but can be a percentage of value. The taxes are recorded when the resources are extracted. Payments from the extraction of exhaustible resources from deposits owned by the government unit receiving the payment are classified as rent.

5200 — Taxes on use of goods or on permission to use goods or perform activities

78. This sub-heading covers taxes which are levied in respect of the use of goods as distinct from taxes on the goods themselves. Unlike the latter taxes – reported under 5100 –, they are not assessed on the value of the goods but usually as fixed amounts. Taxes on permission to use goods or to perform activities are also included here, as are pollution taxes not based upon the value of particular goods. It is sometimes difficult to distinguish between compulsory user charges and licence fees which are regarded as taxes and those which are excluded as non-tax revenues. The criteria which are employed are noted in §12–13.

79. Although the sub-heading refers to the ‘use’ of goods, registration of ownership rather than use may be what generates liability to tax, so that the taxes of this heading may apply to the ownership of animals or goods rather than their use (e.g., race horses, dogs and motor vehicles) and may apply even to unusable goods (e.g., unusable motor vehicles or guns).

80. Borderline cases arise with:

- a) taxes on the permission to perform business activities which are levied on a combined income, payroll or turnover base and, accordingly, are classified following the rules in §84;

- b) taxes on the ownership or use of property of headings 4100, 4200 and 4600. The heading 4100 is confined to taxes on the ownership or tenancy of immovable property and – unlike the taxes of 5200 – they are related to the value of the property. The net wealth taxes and taxes on chattels of 4200 and 4600 respectively are confined to the ownership rather than the use of assets, apply to groups of assets rather than particular goods and again are related to the value of the assets,

5210 — Recurrent taxes on use of goods and on permission to use goods or perform activities

81. The principal characteristic of taxes classified here is that they are levied at regular intervals and that they are usually fixed amounts. The most important item in terms of revenue receipts is vehicle licence taxes. This sub-heading also covers taxes on permission to hunt, shoot, fish or to sell certain products and taxes on the ownership of dogs, broadcast licence fees and taxes on the performance of certain services, provided that they meet the criteria set out in §12–13. The sub-divisions of 5210 are:

- user taxes on motor vehicles paid by households (5211);
- taxes on motor vehicles paid by others (5212); and
- other recurrent taxes (5213). This sub-heading covers business and professional licences paid by enterprises in order to obtain a licence to carry on a particular kind of business or profession when the levies are on a recurring basis. Licences such as taxi and casino licences are included. Dog licences and recurrent general licences for hunting, shooting and fishing where the right to carry out these activities is not granted as part of a normal commercial transaction are also included under this heading. Broadcast licence fees are included when the payer of the levy cannot opt out from making payments for public broadcast if one does not wish to watch or listen to public broadcast services (e.g. by declaring that one does not consume public broadcast services). Specific exemptions (for example, for elderly people) do not change the compulsory nature of the payment.

82. Excluded from sub-heading 5213 are:

- a) licences where the right to carry out such activities is granted as part of a normal commercial transaction (e.g., the granting of the licence is accompanied by the right to use a specific area which is owned by government);
- b) payments relating to the checks carried out by the government on the suitability and or safety of the business premises or equipment, or on the quality or standard of goods or services produced as a condition for granting such a licence. These payments are not unrequited and should be treated as payments for services rendered, unless the amounts charged for the licences are out of all proportion to the costs of the checks carried out by governments.
- c) broadcast licence fees if users can opt out from paying broadcast licence fees in the case that they do not wish to consume these services while not affecting the ability to consume private broadcast services.

5220 — Non-recurrent taxes on use of goods and on permission to use goods or perform activities

83. This section covers non-recurrent taxes levied on the use of goods or on permission to use goods or perform activities and taxes levied each time goods are used. It includes taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances.

- Payments for tradable emission permits issued by governments under cap and trade schemes should be recorded here at the time the emissions occur. No revenue should be recorded for permits that governments issue free of charge. The accrual basis of recording means that there can be a timing difference between the cash being received by government for the permits and the time the emission occurs. In the national accounts, this timing gives rise to a financial liability for government during the period.
- Payments made for the collection and disposal of waste or noxious substances by public authorities should be excluded as they constitute a sale of services to enterprises.

84. Other taxes falling under heading 5200 that are not levied recurrently are also included here. Thus, once-and-for-all payments for permission to sell liquor or tobacco or to set up betting shops are included provided they meet the criteria set out in §12–13.

6000 — Other taxes

85. Taxes levied on a base, or bases, other than those described under headings 1000, 3000, 4000 and 5000, or on bases of which cannot be considered to be related to any one of these headings, are included here. Where taxes are levied on a multiple base and it is possible to estimate the receipts related to each base the separate amounts are included under the appropriate headings. If separate amounts cannot be estimated and it is known that most of the receipts are derived from one base, the whole of the receipts are classified according to that base. Otherwise, they are classified here. Other revenues included here are presumptive taxes not included elsewhere in the classification system, taxes on individuals in the form of a poll tax or capitation tax, stamp taxes not related to financial and capital transactions nor falling exclusively on a single category of transaction, expenditure taxes where personal deductions or exemptions are applied and unidentifiable tax receipts. A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

A.6 Conciliation with National Accounts

86. This section of the tables provides a re-conciliation between the OECD calculation of total tax revenues and the total of all taxes and social contributions paid to general government as recorded in the country's National Accounts. Where the country is a member of the European Union (EU), the comparison is between the OECD calculation of total tax revenues and the sum of tax revenues and social contributions recorded in the combination of the general government and the institutions of the EU sectors of the National Accounts.

A.7 Memorandum item on the financing of social security benefits

87. In view of the varying relationship between taxation and social security contributions and the cases referred to in §40 to §46, a memorandum item collects together all payments earmarked for social security-type benefits, other than voluntary payments to the private sector. Data are presented as follows (refer Table 5.39 of the Report):

- a) Taxes of 2000 series.
- b) Taxes earmarked for social security benefits.
- c) Voluntary contributions to the government.
- d) Compulsory contributions to the private sector.

Guidance on the breakdown of (a) to (d) above is provided in §40 to §46.

A.8 Memorandum item on identifiable taxes paid by government

88. Identifiable taxes actually paid by government are presented in a memorandum item classified by the main headings of the OECD classification of taxes. In the vast majority of countries, only social security contributions and payroll taxes paid by government can be identified. These are, however, usually the most important taxes paid by governments (refer to Table 5.40 of the Report).

A.9 Relation of OECD classification of taxes to national accounting systems

89. A system of national accounts (SNA) seeks to provide a coherent framework for recording and presenting the main flows relating respectively to production, consumption, accumulation and external transactions of a given economic area, usually a country or a major region within a country. Government revenues are an important part of the transactions recorded in SNA. The final version of the 2008 SNA was jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the Organisation for Economic Co-operation and Development, and the World Bank in August 2009. The *System* is a comprehensive, consistent and flexible set of macroeconomic accounts. It is designed for use in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The important parts of the SNA's conceptual framework and its definitions of the various sectors of the economy have been reflected in the OECD's classification of taxes.

90. There are, however, some differences between the OECD classification of taxes and SNA concepts that are listed below. They arise because the aim of the former is to provide the maximum disaggregation of statistical data on what are generally regarded as taxes by tax administrations.

- a) OECD includes compulsory social security contributions paid to general government in total tax revenues. Imputed and voluntary contributions plus those paid to private funds are not treated as taxes (§9 and §11 above);
- b) there are different points of view on whether or not some levies and fees are classified as taxes (§12 and §13 above);
- c) OECD excludes imputed taxes or subsidies resulting from the operation of official multiple exchange rates or from the central bank paying a rate of interest on required reserves that is different from other market rates;
- d) there are differences in the treatment of non-wastable tax credits

91. As noted in §1 and §2, headings 1000 to 6000 of the OECD list of taxes cover all unrequited payments to general government or to a supranational authority, other than compulsory loans and fines. Such unrequited payments including fines, but excluding compulsory loans can be obtained from adding together the following figures in the 2008 SNA

- value-added type taxes (D.211);
- taxes and duties on imports, excluding VAT (D.212);
- export taxes (D.213);
- taxes on products, excluding VAT, import and export taxes (D.214);
- other taxes on production (D.29);
- taxes on income (D.51);
- other current taxes (D.59);

- actual social contributions (D.611 and D613), excluding voluntary contributions and payments to employment-related schemes that are not social security schemes
- capital taxes (D.91).

A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system

92. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, the differences between the OECD classification and that of the 2008 SNA (see §90 above) also apply to the GFS. In addition, the International Monetary Fund subdivides the OECD 5000 heading into section IV (Domestic Taxes on Goods and Services) and section V (Taxes on International Trade and Transactions). This reflects the fact that while the latter usually yield insignificant amounts of revenue in OECD countries, this is not the case in many non-OECD countries.

A.11 Comparison of the OECD classification of taxes with other international classifications

93. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

- System of National Accounts (2008 SNA);
- European System of Accounts (2010 ESA);
- IMF Government Finance Statistics Manual (GFSM2014).

94. These comparisons represent those that would be expected to apply in the majority of cases. However in practice some flexibility should be used in their application. This is because in particular cases, countries can adopt varying approaches to the classification of revenues in National Accounts.

	OECD Classification	2008 SNA	2010 ESA	GFSM2014
1000	Taxes on income, profits and capital gains			
1100	Individuals			
1110	Income and profits	D51-8.61a	D51A	1111
1120	Capital gains	D51-8.61c, d	D51C, D	1111
1200	Corporations			
1210	Income and profits	D51-8.61b	D51B	1112
1220	Capital gains	D51-8.61c	D51C	1112
1300	Unallocable as between 1100 and 1200			1113
2000	Social security contributions			
2100	Employees	D613-8.85	D613	1211
2200	Employers	D611-8.83	D611	1212
2300	Self-employed, non-employed	D613-8.85	D613	1213
2400	Unallocable as between 2100, 2200 and 2300			1214
3000	Taxes on payroll and workforce	D29-7.97a	D29C	112
4000	Taxes on property			
4100	Recurrent taxes on immovable property			
4110	Households	D59-8.63a	D59A	1131
4120	Other	D29-7.97b	D29A	1131
4200	Recurrent net wealth taxes			
4210	Individual	D59-8.63b	D59A	1132

	4220	Corporations	D59-8.63b	D59A	1132
4300		Estate, inheritance and gift taxes			
	4310	Estate and inheritance taxes	D91-10.207b	D91A	1133
	4320	Gift taxes	D91-10.207b	D91A	1133
4400		Taxes on financial and capital transactions	D59-7.96d; D29-7.97e	D214B, C	114114; 1161
4500		Other non-recurrent taxes on property	D91-10.207a	D91B	1135
4600		Other recurrent taxes on property	D59-8.63c	D59A	1136
5000		Taxes on goods and services			
	5100	Taxes on production, sale and transfer of goods and services			
	5110	General taxes on goods and services			
		5111 Value-added taxes	D211-7.89	D211; D29G	11411
		5112 Sales taxes	D2122-7.94a; D214-7.96a	D21224; D214I	11412
		5113 Turnover and other general taxes on goods and services	D214-7.96a	D214I	11413
	5120	Taxes on specific goods and services			
		5121 Excises	D2122-7.94b; D214-7.96b	D21223; D214A, B, D	1142
		5122 Profits of fiscal monopolies	D214-7.96e	D214J	1143
		5123 Customs and other import duties	D2121-7.93	D2121; D21221, 2	1151
		5124 On exports	D213-7.95a	D214K	1152-4
		5125 On investment goods			
		5126 On specific services	D2122-7.94c; D214-7.96c	D21225; D214E, F, G, H; D29F	1144; 1156
		5127 Other taxes on international trade and transactions	D2122-7.94d D29-7.95b D29-7.97g D59-8.64d	D21226; D29D; D59E	1153; 1155-6
		5128 Other taxes on specific goods and services			1146
	5130	Unallocable between 5110 and 5120			
5200		Taxes on use of goods and on permission to use goods or perform activities			
	5210	Recurrent taxes on use of goods and on permission to use goods or perform activities			
		5211 Motor vehicle taxes households	D59-8.64c	D59D	11451
		5212 Motor vehicles taxes others	D29-7.97d	D214D; D29B	11451
		5213 Other recurrent taxes on use of goods and on permission to use goods or perform activities	D29-7.97c, d, f D59-8.64c	D29B, E, F; D59D	11452
	5220	Non-recurrent taxes on permission to use goods or perform activities			11452
	5300	Unallocable as between 5100 and 5200			
6000		Other taxes			
	6100	Payable solely by business			1161
	6200	Payable by other than business, or unidentifiable	D59-8.64a, b	D59B, C	1162

A.12 Attribution of tax revenues by sub-sectors of general government

95. The OECD classification requires a breakdown of tax revenues by sub-sectors of government. The definition of each sub-sector and the criteria to be used to attribute tax revenues between these sub-sectors are set out below. They follow the guidance of the 2008 SNA and GFSM 2014.

Sub-sectors of general government to be identified

a) Central government

96. The central government sub-sector includes all governmental departments, offices, establishments and other bodies which are agencies or instruments of the central authority whose competence extends over the whole territory, with the exception of the administration of social security funds. Central government therefore has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.

b) State, provincial or regional government

97. This sub-sector consists of intermediate units of government exercising a competence at a level below that of central government. It includes all such units operating independently of central government in a part of a country's territory encompassing a number of smaller localities, with the exception of the administration of social security funds. In unitary countries, regional governments may be considered to have a separate existence where they have substantial autonomy to raise a significant proportion of their revenues from sources within their control and their officers are independent of external administrative control in the actual operation of the unit's activities.

98. At present, federal countries comprise the majority of cases where revenues attributed to intermediate units of government are identified separately. Colombia and Spain are the only two unitary countries in this position. In the remaining unitary countries, regional revenues are included with those of local governments.

c) Local government

99. This sub-sector includes all other units of government exercising an independent competence in part of the territory of a country, with the exception of the administration of social security funds. It encompasses various urban and/or rural jurisdictions (e.g., local authorities, municipalities, cities, boroughs, districts).

d) Social security funds

100. Social security funds form a separate sub-sector of general government. The social security sub-sector is defined in the 2008 SNA by the following extracts from paragraphs 4.124 to 4.126 and 4.147:

“Social security schemes are social insurance schemes covering the community as a whole or large section of the community that are imposed and controlled by government units. The schemes cover a wide variety of programmes, providing benefits in cash or in kind for old age, invalidity or death, survivors, sickness and maternity, work injury, unemployment, family allowance, health care, etc. There is not necessarily a direct link between the amount of the contribution paid by an individual and the benefits he or she may receive.” (Paragraph 4.124).

“When social security schemes are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter and engage in financial transactions on their own account they qualify as institutional units that are described as social security funds.” (Paragraph 4.125).

“The amounts raised, and paid out, in social security contributions and benefits may be deliberately varied in order to achieve objectives of government policy that have no direct connection with the concept of social security as a scheme to provide social benefits to members of the community. They may be raised or lowered in order to influence the level of aggregate demand in the economy, for example. Nevertheless, so long as they remain separately constituted funds, they must be treated as separate institutional units in the SNA. (Paragraph 4.126).

“The social security funds sub-sector (of general government) consists of the social security funds operating at all levels of government. Such funds are social insurance schemes covering the community as a whole or large section of the community that are imposed by government units.” (Paragraph 4.147).

101. This definition of social security funds is followed in the OECD classification with the two following exceptions which are excluded

- Schemes imposed by government and operated by bodies outside the general government sector, as defined in §3 of this manual; and
- Schemes to which all contributions are voluntary.

Supranational Authorities

102. This sub-sector covers the revenue-raising operations of supra-national authorities within a country. In practice, the only relevant supranational authority in the OECD area is that of the institutions of the European Union (EU). Tax revenues collected by member countries and paid to the EU are included in the *Revenue Statistics* at the supranational level of government. Income taxes and social security contributions collected by European Institutions and paid by European civil servants who are resident of EU member countries should not be included.

Criteria to be used for the attribution of tax revenues

103. When a government collects taxes and pays them over in whole or in part to other governments, it is necessary to determine whether the revenues should be considered to be those of the collecting government which it distributes to others as grants, or those of the beneficiary governments which the collecting government receives and passes on only as their agent. The criteria to be used in the attribution of revenues are set out in §104 to §107 which replicate paragraphs 3.70 to 3.73 from the 2008 SNA.

104. In general, a tax is attributed to the government unit that

- a) exercises the authority to impose the tax (either as a principal or through the delegated authority of the principal),
- b) has final discretion to set and vary the rate of the tax

105. Where an amount is collected by one government for and on behalf of another government, and the latter government has the authority to impose the tax, and set and vary its rate, then the former is acting as an agent for the latter and the tax is reassigned. Any amount retained by the collecting government as a collection charge should be treated as a payment for a service. Any other amount retained by the collecting government, such as under a tax-sharing arrangement, should be treated as a current grant. If the collecting government was delegated the authority to set and vary the rate, then the amount collected should be treated as tax revenue of this government.

106. Where different governments jointly and equally set the rate of a tax and jointly and equally decide on the distribution of the proceeds, with no individual government having ultimate overriding authority, then the tax revenues are attributed to each government according to its respective share of the proceeds. If an arrangement allows one government unit to exercise ultimate overriding authority, then all of the tax revenue is attributed to that unit.

107. There may also be the circumstance where a tax is imposed under the constitutional or other authority of one government, but other governments individually set the tax rate in their jurisdictions. The proceeds of the tax generated in each respective government’s jurisdiction are attributed as tax revenues of that government.

108. The levies paid by the member states of the EU take the form specific levies which include
- a) custom duties and levies on agricultural goods (5123),
 - b) gross monetary compensation accounts (5123 if relating to imports and 5124 if relating to exports);
 - c) contributions to the Single Resolution Fund (5126); and
 - d) Steel, coal, sugar and milk levies (5128).
109. The custom duties collected by member states on behalf of the EU are recorded
- on a gross of collection fee basis;
 - using figures adjusted so that duties are shown on a 'final destination' as opposed to a 'country of first entry' basis where such adjustments can be made. These adjustments concern in particular duties collected at important (sea) ports. Although the EU duties are collected by the authorities of the country of first entry, when possible these duties should be excluded from the revenue of the collecting country and be included in the revenue of the country of final destination
110. These are the specific EU levies that most clearly conform to the attribution criterion described in §102 above. Consequently, these amounts are footnoted as a memorandum item to the EU member state country tables (in Chapter 5) and are shown as supranational revenues against each of the tax headings identified in §108.

Notes

- ¹ All references to SNA are to the 2008 edition.
- ² See section A.12 of this guide for a discussion of the concept of agency capacity.
- ³ It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.
- ⁴ If, however, a levy which is considered as non-tax revenue by most countries is regarded as a tax — or raises substantial revenue — in one or more countries, the amounts collected are footnoted at the end of the relevant country tables, even though the amounts are not included in total tax revenues.
- ⁵ Names, however, can frequently be misleading. For example, though a passport fee would normally be considered a non-tax revenue, if a supplementary levy on passports (as is the case in Portugal) were imposed in order to raise substantial amounts of revenue relative to the cost of providing the passport, the levy would be regarded as a tax under 5200.
- ⁶ A more detailed explanation of this distinction can be found in the special feature, ‘Current issues in reporting tax revenues’, in the 2001 edition of *Revenue Statistics*.
- ⁷ Sometimes the terms ‘non-refundable’ and ‘refundable’ are used, but it may be considered illogical to talk of ‘refundable’ when nothing has been paid.
- ⁸ A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§37–39).
- ⁹ This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country or, preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.
- ¹⁰ Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.
- ¹¹ In some countries the same legislation applies to both individual and corporate enterprises for particular taxes on income. However, the receipts from such taxes are usually allocable between individuals and enterprises and can therefore be shown in the appropriate sub-heading.
- ¹² For example, “... sufficiently self-contained and independent that they behave in the same way as corporations... (including) keeping a complete set of accounts” (2008 SNA, section 4.44).
- ¹³ In Canada — a country also referred to as having an imputation system — the (wastable) tax credit for the shareholder is in respect of domestic corporation tax deemed to have been paid whether or not a corporation tax liability has arisen. As there is no integral connection between the corporation tax liability and the credit given against income tax under such systems, these credits for dividends are treated, along with other tax credits, on the lines described in §26.

¹⁴ This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.

¹⁵ In the 2008 SNA, these are regarded as capital transfers and not as taxes (see section A.8).

¹⁶ This is the system by which the European Union adjusts for differences between the exchange rates used to determine prices under the Common Market Agricultural Policy and actual exchange rates. Payments under the system may relate to imports or exports and where these amounts are separately identifiable they are shown under the appropriate heading (5123 or 5124). In this Report, these amounts are shown gross (i.e. without deducting any subsidies paid out under the MCA system).

¹⁷ Transfers of profits of State lotteries are regarded as non-tax revenues (see also §68).

Annex B.

Interpretative guide to non-tax revenue in Revenue Statistics in Asia and the Pacific

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1. Coverage

The definition of non-tax revenues and the main subcategories identified in this publication generally correspond to the concepts laid out in the 2014 IMF Government Finance Statistics Manual (GFSM). Non-tax revenues refer to increases in government net worth resulting from transactions other than tax revenues. They exclude funds arising from the repayment of previous lending by governments or from borrowing, or proceeds derived from sales of fixed capital assets, stocks, land and intangible assets or private gifts.

Non-tax revenues are made up of the following elements.

2. Grants

The GFSM 2014 states “Grants are transfers receivable by government units from non-resident government units or international organisations without the receipt of any goods, services, or assets in return. Grants are normally receivable in cash, but may also take the form of the receipt of goods or services (in kind)”. These transfers are un-refundable and unrequited. Grants encompass reparations and gifts given for particular projects or programmes. The term “grants” is not used to refer to transfers to or from non-governmental units and excludes inter-governmental transfers. The remission of funds collected by one government for another in an agency capacity should not be shown as receipt of a grant by the beneficiary government but as its direct receipt of revenue.

3. Property income

This category includes income to government arising from their ownership of property, enterprises, financial assets, or intangible assets when government units place them at the disposal of other units. Sales of non-financial assets such as the sales of lands are not recorded as revenue because disposal of such an asset does not increase the net worth. Similarly, repayments on loans and loan disbursements are not revenue. Property income may take the form of dividends, interest, land rents, royalties, or withdrawals from entrepreneurial income. The main components are:

- **Interest and dividends:** Interest is the revenue earned by the government unit from a financial asset by putting it at the disposal of another institutional unit. Dividends are the revenue earned by placing equity funds at the disposal of a corporation (resident or non-resident corporation). This category also consists of profits of state-owned enterprises except those classified as fiscal monopolies (see §62-§64 of the OECD Interpretative Guide to tax revenue in Annex A), export and import monopoly profits (see §70-§71 of the same document) or those providing public utilities such as rail transport, electricity, post offices and other communications. In this category are included revenue from public financial institutions such as the central banks’ profits, profits transferred or distributed from the operation of monetary authority functions outside the central bank and the profits of state lotteries transferred to the government. Transfers from public utilities enterprises are recorded as non-tax revenue under “sales of goods and services” whereas profits for fiscal, export or import monopolies are classified as tax revenue.
- **Rents or royalties:** Rent is the revenue generated from natural resources, such as land, mining, or oil resources, when a government unit places these at the disposal of private or foreign entities. The rents received relate to a resource lease-giving agreement for the exploitation and extraction of a natural resource by the lessee in return for a payment. Payments for exploration rights are also treated as rent. Rents should not be confused with other payments a government may receive related to the exploitation of subsoil and similar assets, such as severance taxes, business licenses, or other taxes (e.g. value added taxes, excises, taxes on exports, etc.). They should also

not be taken to mean incomes from the rental of buildings and equipment, which are treated as sales of goods and services. Revenues from rents and royalties are in some cases difficult to establish and depend on the agreement between the government unit and the lessee. For example rents, royalties and taxes such as corporate income taxes and VAT are sometimes encompassed in a single payment to the general government. In such cases the revenue should be classified under the category to which the majority of revenue belongs (see §71 of Annex A for further explanation.)

- Other property income: This includes revenue earned by a government unit placing funds at a disposal of quasi-corporations.¹ Conceptually this source of revenue is equivalent to that of dividends from a corporation but by definition, quasi-corporations cannot distribute income in the form of dividends. This category of “other property income” also includes retained or reinvested earnings, i.e. the percentage of distributable revenue not paid out as dividends, but retained by the corporation or quasi-corporation on foreign investment; property income from investment income disbursements and unidentified property income.

4. Sales of goods and services

Revenue under the category “sales of goods and services” is generally reported on a gross basis, without deduction of costs. Since these costs can represent a significant proportion of revenues, they cannot be regarded in total as funds available for governments to finance their general activities. This contrasts with tax revenues, where the collection costs are usually a small proportion of revenue. This difference implies that it may not be meaningful to sum tax and non-tax revenues as part of a calculation of generally available funds.

The proceeds of sales of nonfinancial assets such as the sale of buildings or lands are not classified as revenues since their disposal does not increase the net worth.

Sales of goods and services consist of:

- Sales by market establishments.²
- Administrative fees for services (i.e. fees for drivers’ licences, passports, visas, court fees, harbour fees, fees for birth, marriage or death certificates, patent registrations, radio and television licenses when public authorities provide general broadcasting services).
- Administrative fees that are sales of services associated with a regulatory function of government (such as fees for the inspection of premises before delivering a business licence) and considered to be proportional to the cost of producing the service are included in this category. If the fee in return for the service provided by the government unit is disproportionate, then the fee will be classified as a tax. Specific examples of fees that are considered taxes include fees for permission to perform activities such as hunting, fishing and shooting; and fees for business registration where this is a legal requirement for the business to operate.
- Sales by nonmarket establishments such as fees at government hospitals, tuition fees at government schools and admission fees to museums and parks.
- Leasing of buildings and equipment.

5. Fines, penalties and forfeits

The GFSM 2014 states “Fines and penalties are compulsory transfers imposed by courts of law or bodies for violations of laws or administrative rules. Out-of-court agreements are also included (...). Forfeits are amounts deposited with a general government unit pending a legal or administrative proceeding, and that will be transferred to the unit upon resolution”. For example traffic fines are included here. Fines and

penalties charged on overdue taxes or penalties imposed for the evasion of taxes should be recorded in this category and not as taxes. However if it is not possible to separate the amounts paid in taxes and fines, the whole amount should be classified under the tax to which the fine relates (see §14 of Annex A for further explanation).

6. Other social contributions

This category includes the actual and imputed contributions to social insurance schemes operated by governments as employers on behalf of their employees that do not create a future defined liability. This category also includes the sum of the total voluntary contributions.³ Excluded from this category are any contributions to funds in which the contributions of each participant and of his employer on his behalf are kept in a separate account earning interest and withdrawable under specified circumstances or any contributions to a pension fund autonomous to the general government. This category is not included in this publication.

7. Miscellaneous and unidentified revenue

This category consists of unidentified non-tax revenues or those that do not fit into any of the other categories listed above. It includes revenue such as gifts and transfers from individuals, private non-profit institutions, nongovernmental foundations, corporations, or sources other than governments and international organisations. Major non-recurrent payments receivable in compensation for extensive damages or serious injuries not covered by insurance policies are also included, such as payments of compensation for damages caused by major explosions; oil spillages; or payments receivable for damage to property other than payments from an insurance settlement.

Notes

¹ Quasi-corporations are unincorporated enterprises that exercise some functions of corporations, but have not been granted separate legal personality by statute.

² A market establishment is an establishment that charges economically significant prices.

³ The IMF includes these contributions as part of their total of social security contributions.

Revenue Statistics in Asia and the Pacific

STRENGTHENING PROPERTY TAXATION IN ASIA

1990-2021

This annual publication compiles comparable tax revenue statistics for 30 economies, including Armenia, Australia, Bangladesh, Bhutan, Cambodia, People's Republic of China, Cook Islands, Fiji, Indonesia, Japan, Georgia, Kazakhstan, Korea, Kyrgyzstan, Lao People's Democratic Republic, Malaysia, Maldives, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam. Additionally, it provides information on non-tax revenues for selected economies. The publication applies the OECD Revenue Statistics methodology to Asian and Pacific economies, facilitating consistent comparison of tax levels and structures within the region as well as globally. This tenth edition of the report includes a special feature on strengthening property taxation in Asia. The publication is jointly produced by the OECD's Centre for Tax Policy and Administration and the OECD Development Centre, in co-operation with the Asian Development Bank, the Pacific Islands Tax Administrators Association and the Pacific Community.



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