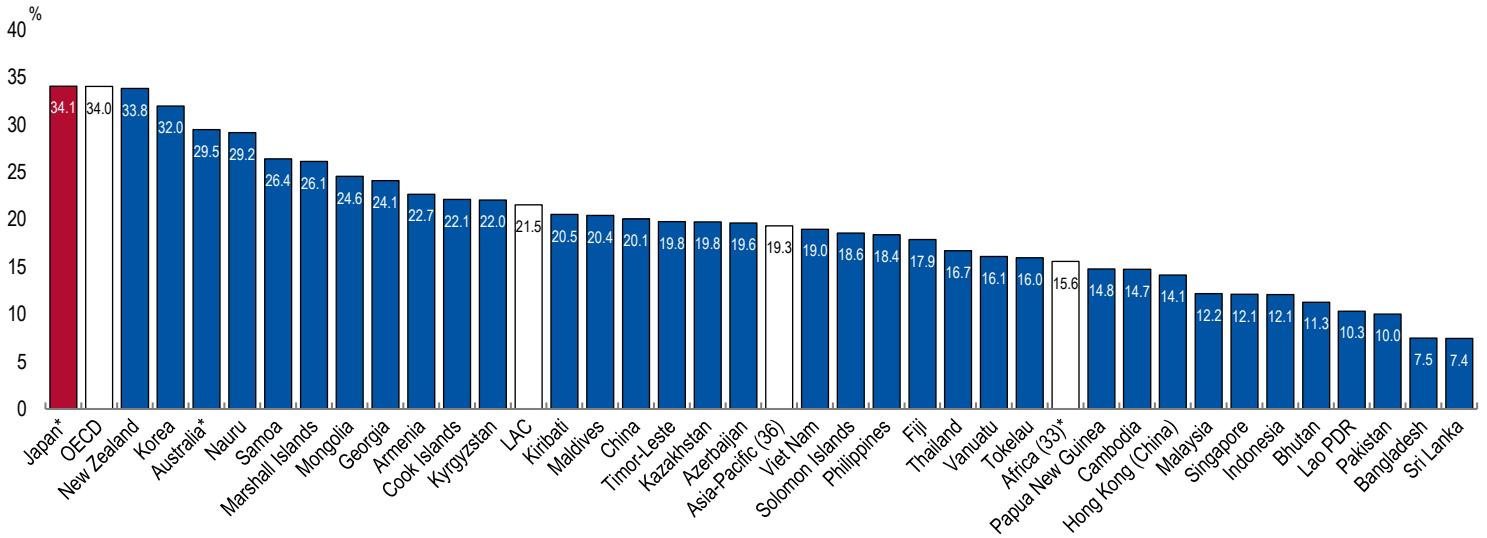


Revenue Statistics in Asia and the Pacific 2024 — Japan

Tax-to-GDP ratio

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

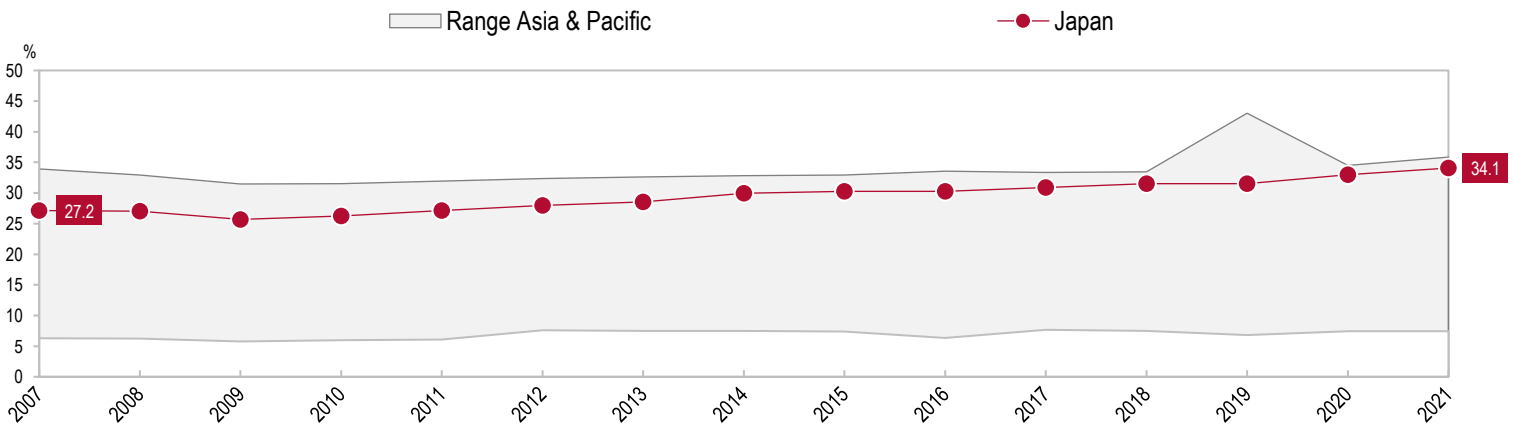
Japan's tax-to-GDP ratio was 34.08% in 2021* (latest available data), above the Asia and Pacific (36) average of 19.3% by 14.7 percentage points. It was slightly above the OECD average (34.04%) by 0.04 percentage points.



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

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Japan increased by 1.1 percentage points from 33.0% in 2020 to 34.1% in 2021. From 2007 to 2021, the tax-to-GDP ratio in Japan increased by 6.9 percentage points from 27.2% to 34.1%. The highest tax-to-GDP ratio in this period was 34.1% in 2021, and the lowest 25.7% in 2009.



In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

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

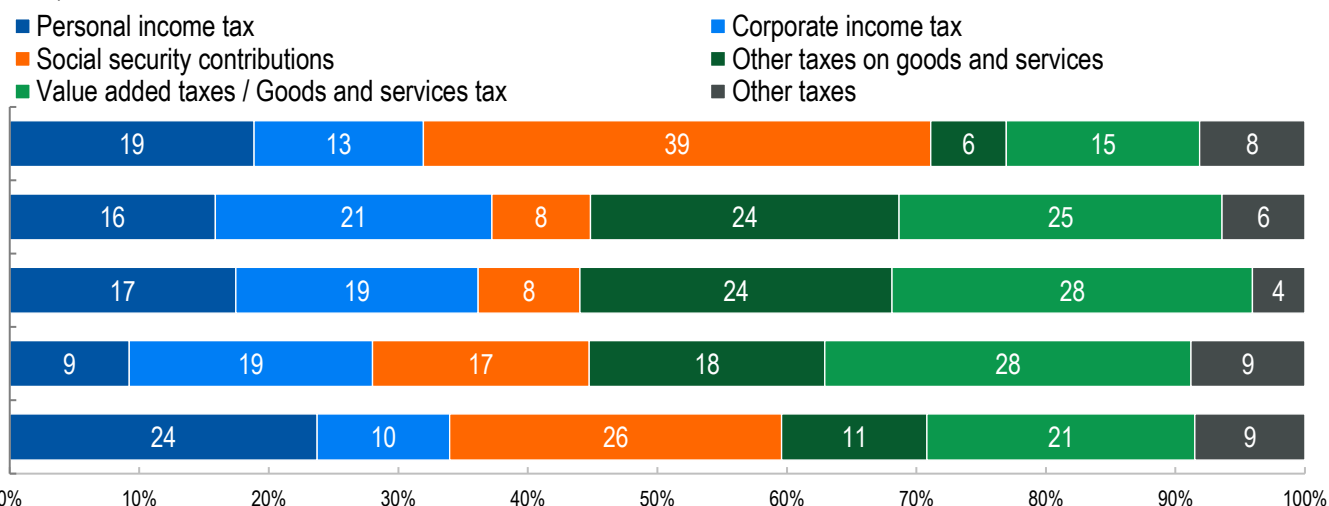


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Tax structures

Tax structure compared to the regional averages

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Japan in 2021 was derived from social security contributions (39.2%). The second-highest share of tax revenues in 2021 was derived from personal income tax (18.9%).



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

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

Summary of the tax structure in Japan

	Tax revenues in local currency Japanese Yen, Billions			Tax structure in Japan % of GDP		
	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains	53 934	60 006	+ 6 072	10.0	10.9	+ 0.9
<i>of which</i>						
Personal income, profits and gains	33 189	35 439	+ 2 250	6.2	6.4	+ 0.2
Corporate income and gains	20 745	24 567	+ 3 822	3.9	4.5	+ 0.6
Social security contributions	71 562	73 613	+ 2 051	13.3	13.3	0.0
Taxes on goods and services	37 053	39 010	+ 1 957	6.9	7.1	+ 0.2
<i>of which</i>						
Value added taxes / Goods and services tax	26 395	28 059	+ 1 664	4.9	5.1	+ 0.2
Taxes on specific goods and services	8 038	8 350	+ 312	1.5	1.5	0.0
<i>of which</i>						
Excises	7 167	7 398	+ 231	1.3	1.3	0.0
Customs and import duties	820	893	+ 74	0.2	0.2	0.0
Other taxes	14 772	15 275	+ 503	2.8	2.8	0.0
TOTAL	177 321	187 904	+ 10 582	33.0	34.1	+ 1.1

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

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

For further information, please see: oe.cd/revenue-statistics-in-asia-and-pacific



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