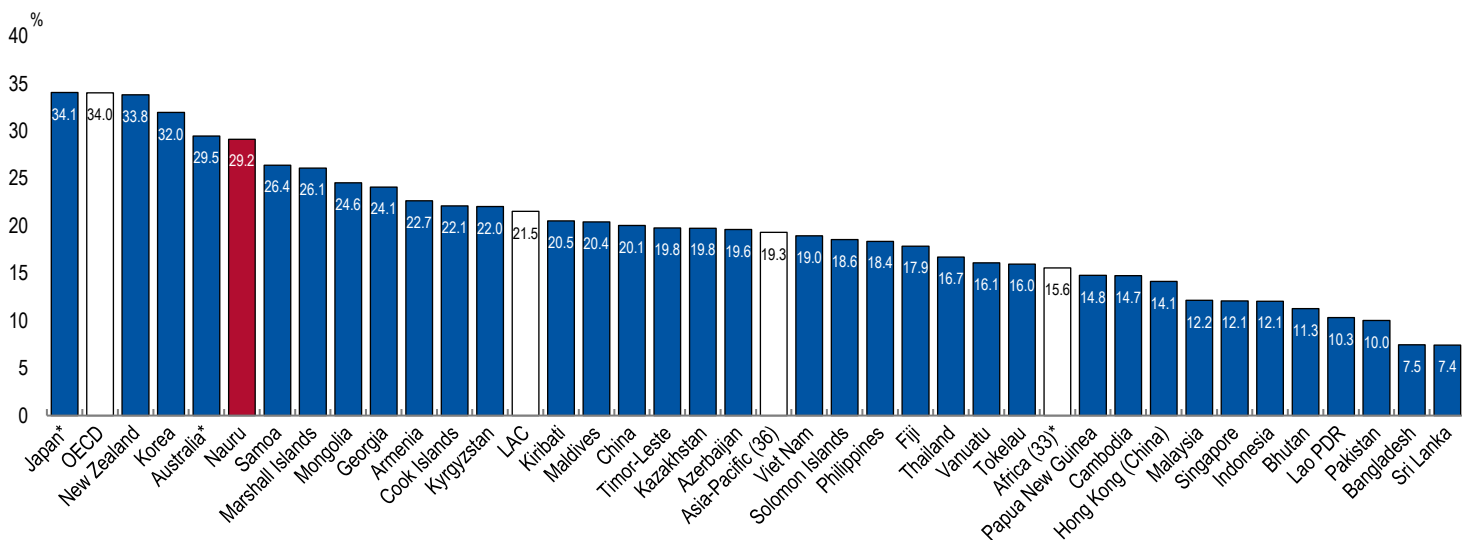


Revenue Statistics in Asia and the Pacific 2024 — Nauru

Tax-to-GDP ratio

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

Nauru's tax-to-GDP ratio was 29.2% in 2022, above the Asia and Pacific (36) average of 19.3% by 9.8 percentage points. It was below the OECD average (34.0%) by 4.9 percentage points.

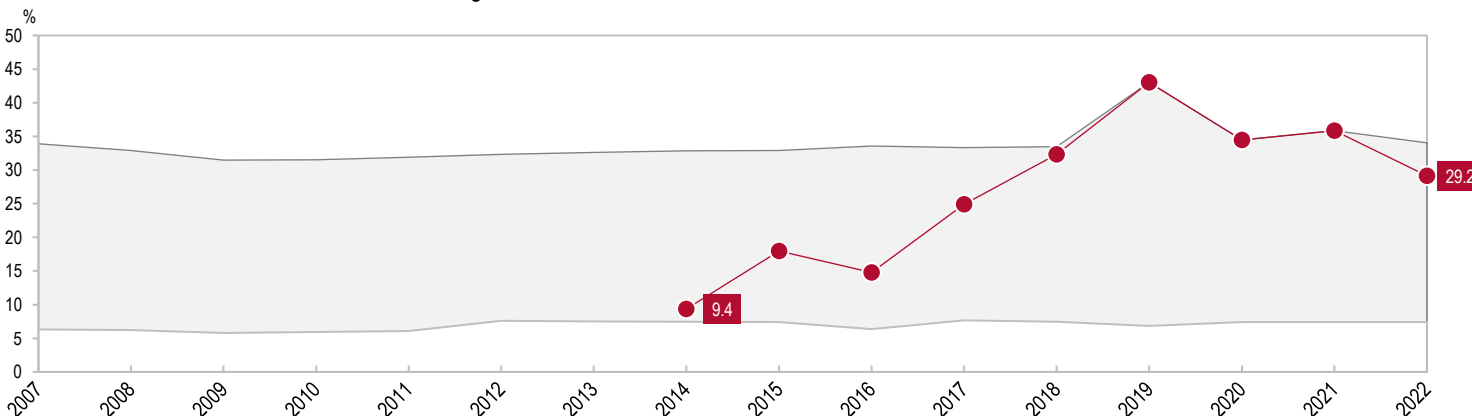


* Data for 2021 are shown for Australia, Japan and Africa (33) average as 2022 data are not available. Note by the ADB: The ADB recognises "Hong Kong (China)" as "Hong Kong, China" and "Kyrgyzstan" as "Kyrgyz Republic". LAC refers to the average for Latin America and the Caribbean.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Nauru decreased by 6.7 percentage points from 35.9% in 2021 to 29.2% in 2022. From 2014 (the earliest year for which data was available) to 2022, the tax-to-GDP ratio in Nauru increased by 19.8 percentage points from 9.4% to 29.2%. The highest tax-to-GDP ratio in this period was 43.0% in 2019, and the lowest 9.4% in 2014.

Range Asia and Pacific (grey shaded area) Nauru (red line with dots)



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

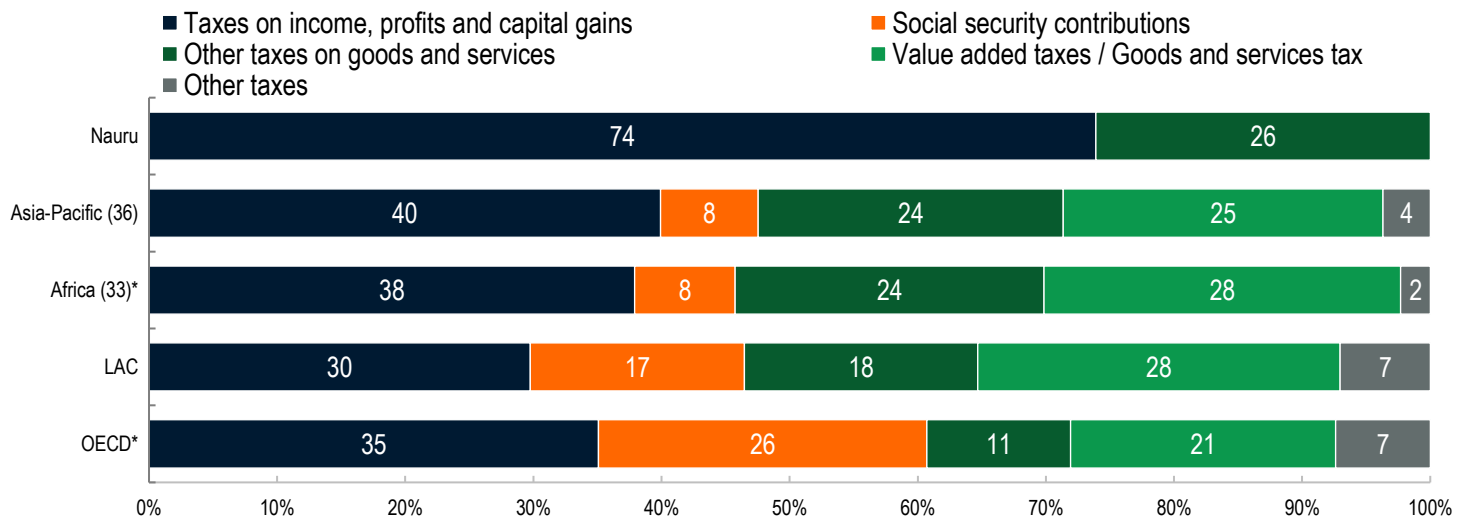


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Tax structures

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 Nauru in 2022 was derived from taxes on income, profits and capital gains (73.9%). The second-highest share of tax revenues in 2022 was derived from other taxes on goods and services (26.1%).



* 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 Nauru

	Tax revenues in local currency			Tax structure in Nauru		
	Australian dollar, Thousands			% of GDP		
	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains	55 419	49 337	- 6 083	26.1	21.5	- 4.6
<i>of which</i>						
Personal income, profits and gains	0	0	0	0	0	0.0
Corporate income and gains	0	0	0	0	0	0.0
Social security contributions	0	0	0	0	0	0.0
Taxes on goods and services	20 631	17 426	- 3 205	9.7	7.6	- 2.1
<i>of which</i>						
Value added taxes / Goods and services tax	0	0	0	0	0	0.0
Taxes on specific goods and services	19 251	16 194	- 3 057	9.1	7.1	- 2.0
<i>of which</i>						
Excises	0	0	0	0	0	0.0
Customs and import duties	16 588	12 565	- 4 023	7.8	5.5	- 2.3
Other taxes	0	0	0	0.1	0.1	0.0
TOTAL	76 050	66 763	- 9 287	35.9	29.2	- 6.7

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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