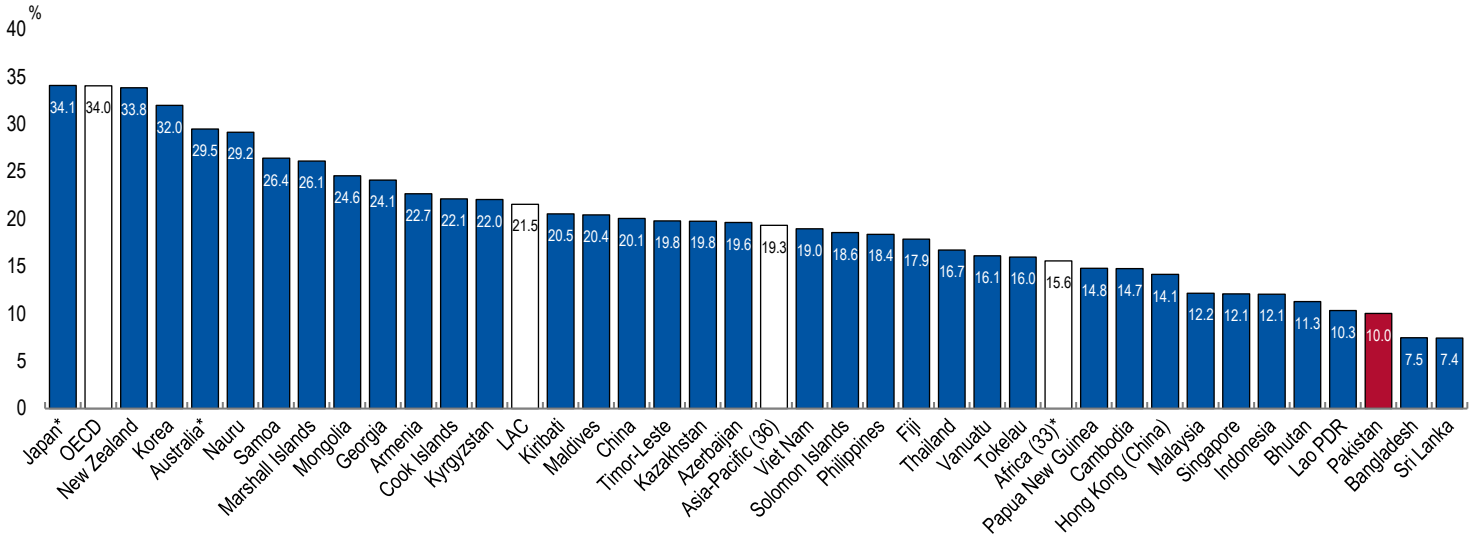


Revenue Statistics in Asia and the Pacific 2024 — Pakistan

Tax-to-GDP ratio

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

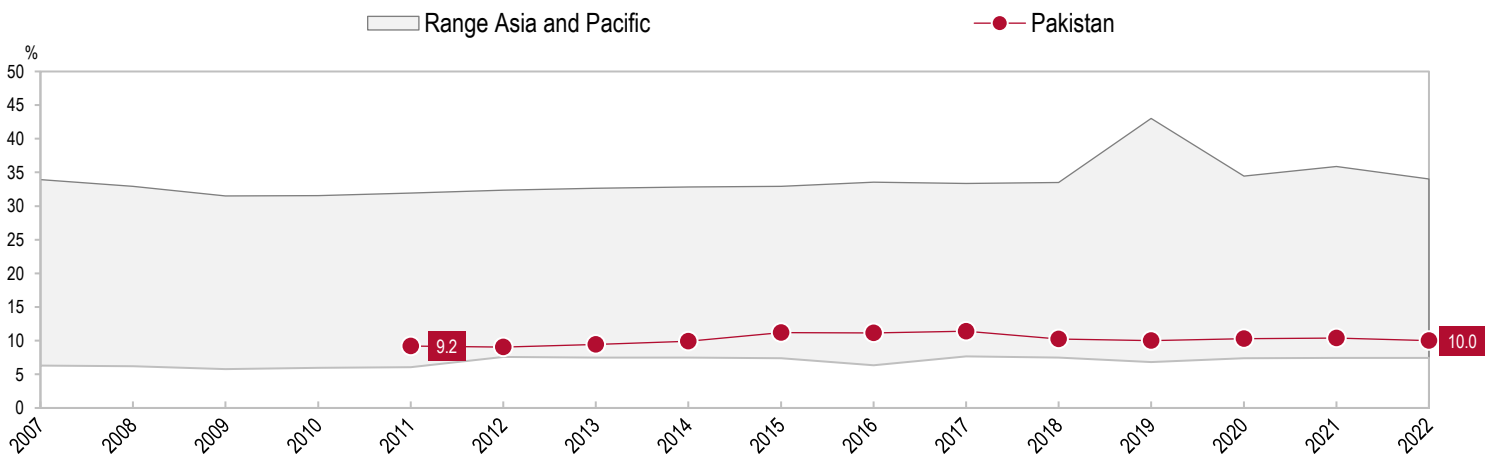
Pakistan's tax-to-GDP ratio was 10.0% in 2022, below the Asia and Pacific (36) average of 19.3% by 9.3 percentage points. It was also below the OECD average (34.0%) by 24.0 percentage points.



* 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 Pakistan decreased by 0.4 percentage points from 10.4% in 2021 to 10.0% in 2022. From 2011 (the earliest year for which data was available) to 2022, the tax-to-GDP ratio in Pakistan increased by 0.8 percentage points from 9.2% to 10.0%. The highest tax-to-GDP ratio in this period was 11.4% in 2017, and the lowest 9.0% in 2012.



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

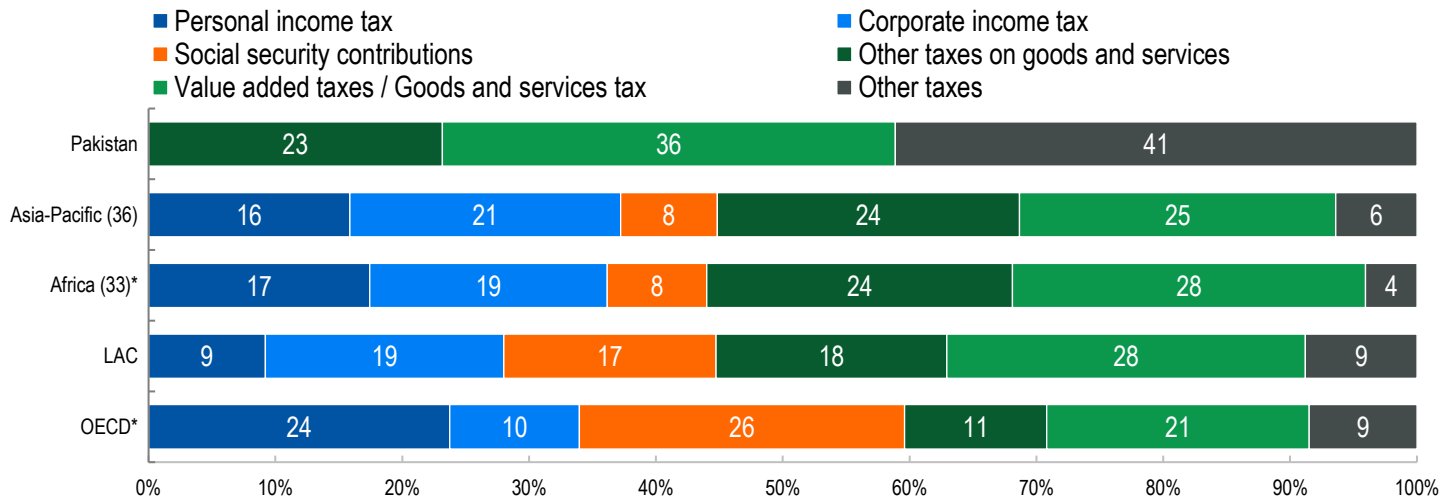


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Tax structures

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 Pakistan in 2022 was derived from other taxes (41.1%). The second-highest share of tax revenues in 2022 was derived from value added taxes / goods and services tax (35.7%).



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

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

Summary of the tax structure in Pakistan

	Tax revenues in local currency Pakistani rupee, Millions			Tax structure in Pakistan % of GDP		
	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains	2 280 470	3 272 402	+ 991 932	3.4	3.9	+ 0.5
of which						
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	4 433 346	4 959 976	+ 526 630	6.7	5.9	- 0.8
of which						
Value added taxes / Goods and services tax	2 887 576	3 009 109	+ 121 533	4.3	3.6	- 0.7
Taxes on specific goods and services	1 509 551	1 919 162	+ 409 611	2.3	2.3	0.0
of which						
Excises	500 053	984 339	+ 484 286	0.8	1.2	+ 0.4
Customs and import duties	1 009 498	934 823	- 74 675	1.5	1.1	- 0.4
Other taxes	211 531	191 262	- 20 269	0.3	0.2	- 0.1
TOTAL	6 925 347	8 423 640	+ 1 498 293	10.4	10.0	- 0.4

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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