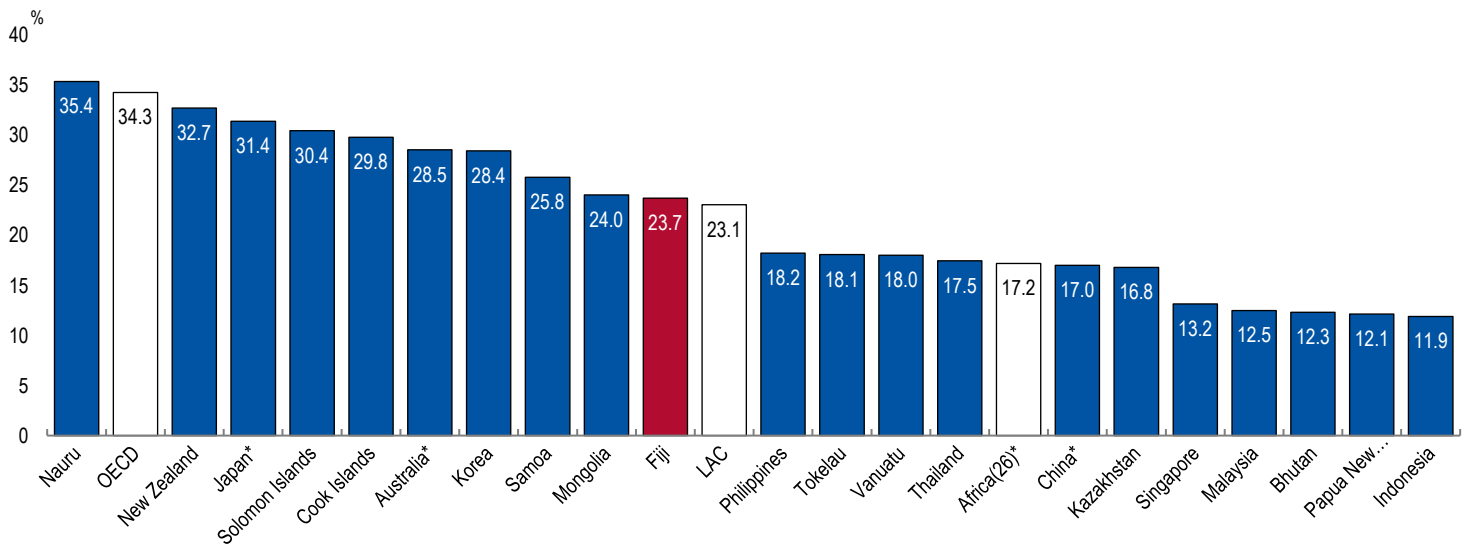


Revenue Statistics in Asian and Pacific Economies 2020 – Fiji

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2018

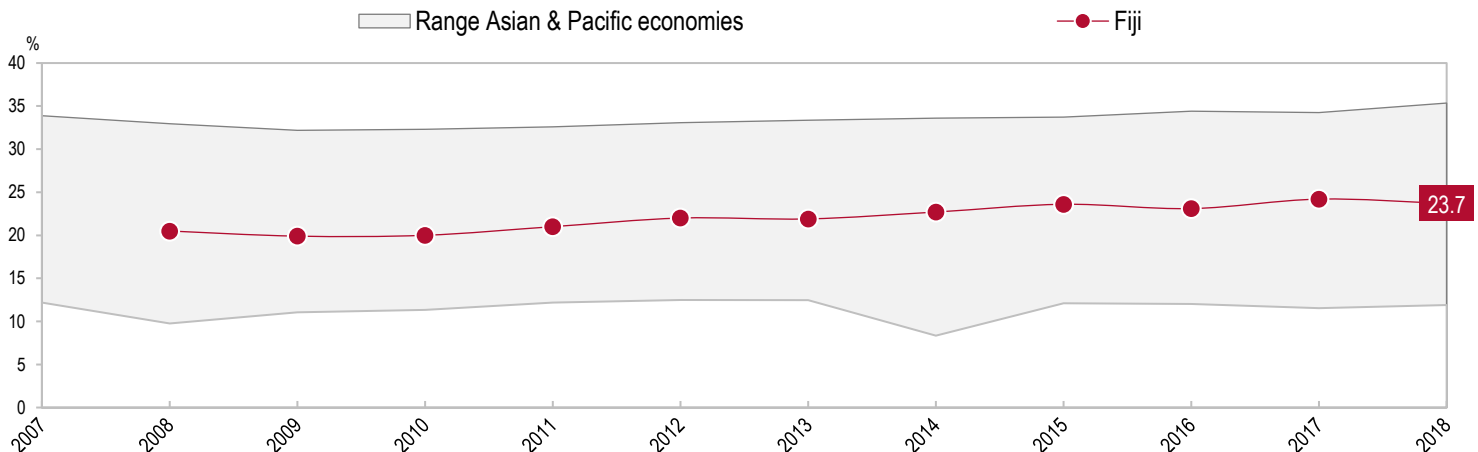
Fiji's tax-to-GDP ratio was 23.7% in 2018, below the OECD average (34.3%) by 10.6 percentage points, and above the LAC and Africa (26)* averages (23.1% and 17.2%, respectively).



* Data for 2017 are used for the Africa (26) average, Australia and Japan as the 2018 data are not available. The tax-to-GDP ratio for China does not include revenue from social security contributions (SSCs) as detailed data were not available.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Fiji decreased by 0.5 percentage points from 24.2% in 2017 to 23.7% in 2018. From 2008 (the earliest year for which data was available) to 2018, the tax-to-GDP ratio in Fiji increased by 3.2 percentage points from 20.5% to 23.7%. The highest tax-to-GDP ratio in this period was 24.2% in 2017, and the lowest 19.9% 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>

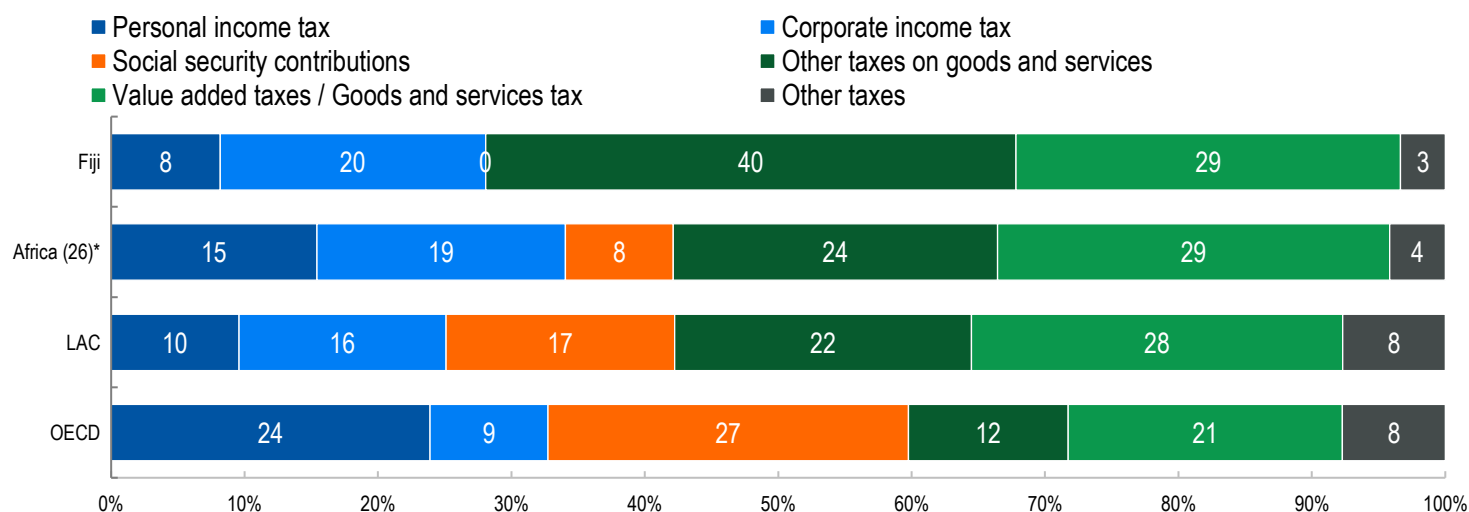
Regional averages (OECD, LAC, AFRICA (26)) refer to the 2020 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2019 editions of the Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://www.oecd.org/global-rev-stats-database)



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 Fiji in 2018 was derived from other taxes on goods and services (39.8%). The second-highest share of tax revenues in 2018 was derived from value added taxes / goods and services tax (28.8%).



* Data for 2017 are used for the Africa (26) average as the 2018 data are not available. All figures within the chart are rounded.

Summary of the tax structure in Fiji

	Tax Revenues in national currency			Tax structure in Fiji		
	Fijian Dollar, Millions			% in GDP		
	2018	2017	Δ	2018	2017	Δ
Taxes on income, profits and capital gains	769	845	- 76	6.7	7.6	- 1.0
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	224	231	- 7	1.9	2.1	- 0.2
Corporate income and gains	545	614	- 69	4.7	5.5	- 0.8
Social security contributions	-	-	-	-	-	-
Taxes on goods and services	1 879	1 757	+ 122	16.3	15.9	+ 0.4
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	789	744	+ 46	6.8	6.7	+ 0.1
Taxes on specific goods and services	995	890	+ 105	8.6	8.0	+ 0.6
<i>of which</i>	-	-	-	-	-	-
Excises	394	313	+ 81	3.4	2.8	+ 0.6
Customs and import duties	441	419	+ 22	3.8	3.8	+ 0.0
Other taxes	92	78	+ 14	0.8	0.7	+ 0.1
TOTAL	2 739	2 679	+ 60	23.7	24.2	- 0.5

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

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

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

