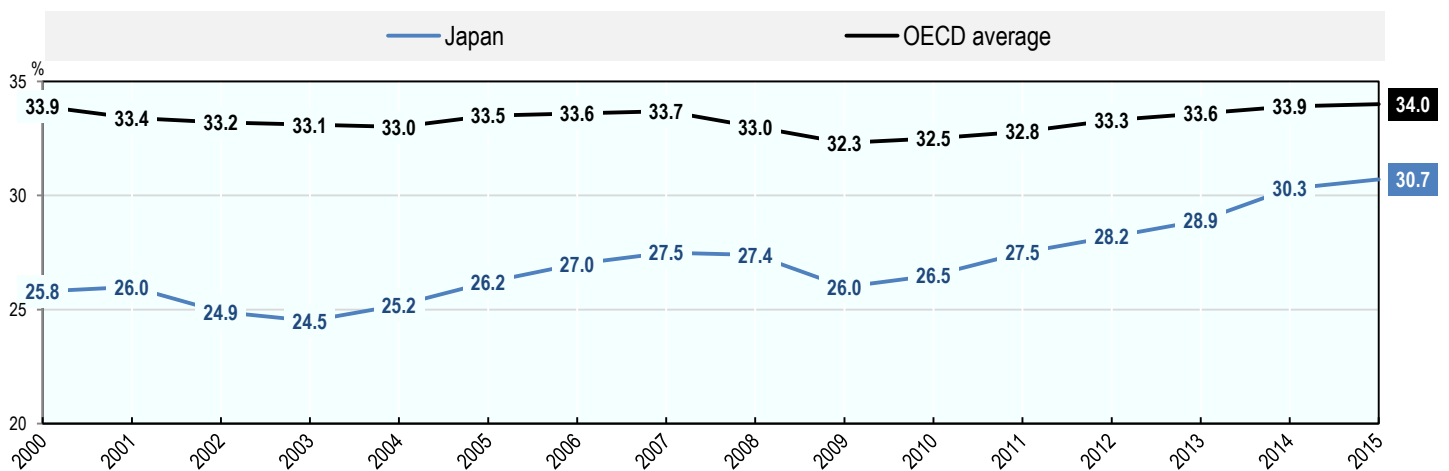


## Revenue Statistics 2017 - Japan

### Tax-to-GDP ratio

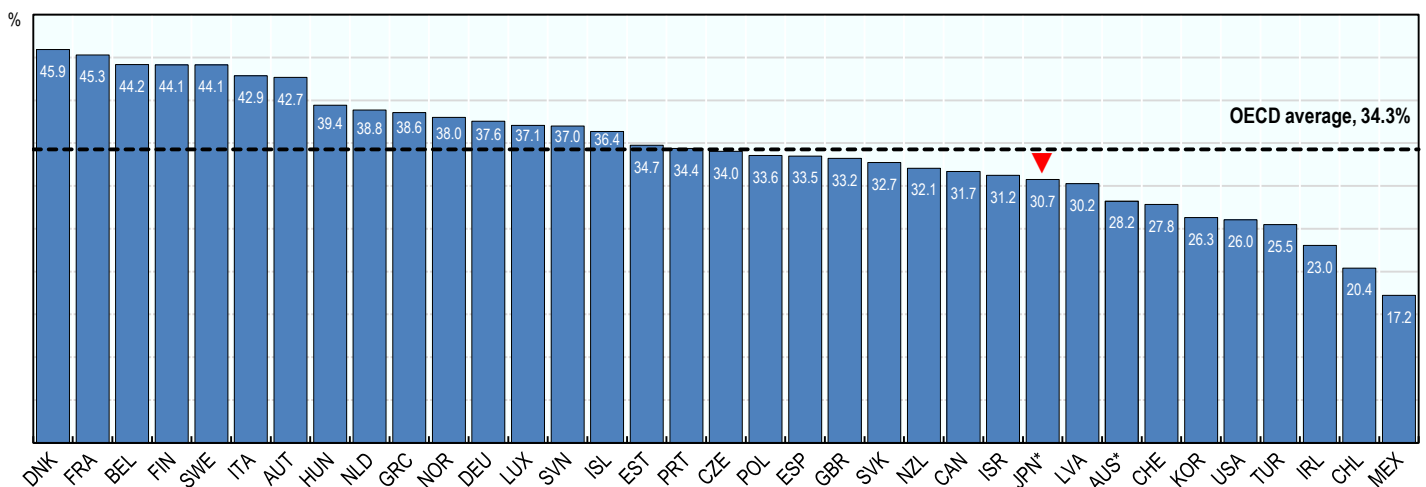
#### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Japan increased by 0.4 percentage points from 30.3% in 2014 to 30.7% in 2015.\* The corresponding figures for the OECD average were an increase of 0.1 percentage points from 33.9% to 34.0% over the same period. In 2016 the OECD average was 34.3%. Since the year 2000, the tax-to-GDP ratio in Japan has increased from 25.8% to 30.7%. Over the same period, the OECD average in 2015 was slightly above that in 2000 (34.0% compared with 33.9%). During that period the highest tax-to-GDP ratio in Japan was 30.7% in 2015, with the lowest being 24.5% in 2003.



#### Tax-to-GDP ratio compared to the OECD

The chart below shows tax-to-GDP ratios for 2016.\* As Japan is unable to provide 2016 data, the latest available data from 2015 has been used. Japan's 2015 tax-to-GDP ratio ranked it 26th out of 35 OECD countries in terms of the tax-to-GDP ratio compared with the 2016 figures. In 2015 Japan had a tax-to-GDP ratio of 30.7%, compared with the OECD average of 34.3% in 2016 and 34.0% in 2015. In 2015 Japan was also ranked 26th out of 35 OECD countries in terms of the tax-to-GDP ratio.



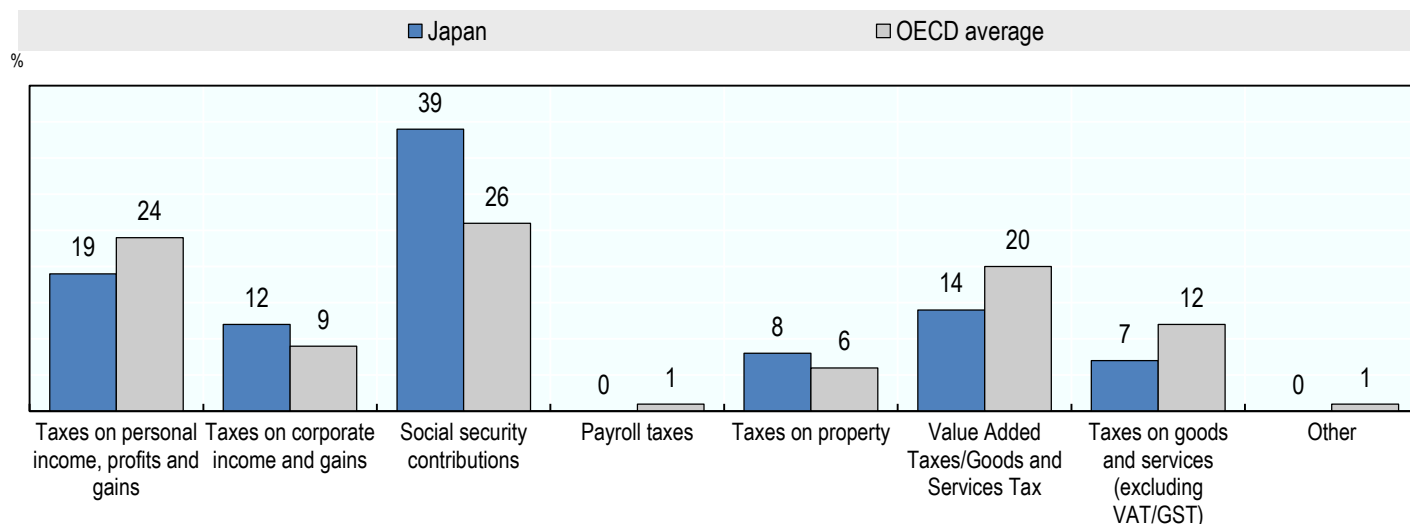
\* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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.

## Tax structures

### Tax structure compared to the OECD average

The structure of tax receipts in Japan compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Japan is characterised by:

- » Substantially higher revenues from social security contributions, and higher revenues from taxes on corporate income & gains and property taxes.
- » A lower proportion of revenues from taxes on personal income, profits & gains; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Japan			Position in OECD <sup>2</sup>		
	Yen, billions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains <sup>1</sup>	50 969	49 939	+ 1 030	31	32	- 1	20th	18th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	30 862	29 655	+ 1 207	19	19	-	25th	22nd	- 3
<i>Corporate income and gains</i>	20 106	20 284	- 178	12	13	- 1	6th	6th	-
Social security contributions	64 477	62 252	+ 2 225	39	40	- 1	4th	3rd	- 1
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	13 400	13 306	+ 94	8	8	-	10th	8th	- 2
Taxes on goods and services	34 286	30 991	+ 3 295	21	20	+ 1	34th	34th	-
<i>of which VAT</i>	22 400	19 135	+ 3 265	14	12	+ 2	31st	34th	+ 3
Other	413	399	+ 15	-	-	-	28th	27th	- 1
<b>TOTAL</b>	<b>163 545</b>	<b>156 886</b>	<b>+ 6 659</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 35th.

Source: OECD Revenue Statistics 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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