The Global Revenue Statistics Database
The Global Revenue Statistics Database provides the largest public source of harmonised tax revenue data, verified by countries and regional partners. Spanning more than 100 countries in all corners of the world, it provides a rich and accessible resource for policymakers and researchers, based on the internationally-recognised methodology set out in the OECD Revenue Statistics Interpretative Guide.

“The Global Revenue Statistics Database, now covering more than 100 countries in all regions of the world, sets the global standard for robust and comparable tax revenue data. It is a vital foundation for tax policy reform and in supporting countries’ efforts to promote fiscal and economic recovery in the post-COVID world.”

Pascal Saint-Amans
Director, OECD Centre for Tax Policy and Administration

With the financial support of:
Partnerships

The OECD Development Centre, established in 1961, provides a unique, inclusive platform for knowledge sharing and evidence-based policy dialogue. It currently has 57 members and brings together OECD and non-OECD countries at different levels of development on an equal footing.

The OECD is an intergovernmental organisation that includes 37 countries and has helped develop global standards, international conventions, agreements and recommendations since 1961 to promote better policies in areas such as governance and the fight against bribery and corruption and to support corporate responsibility, development assistance, global investment and international taxation.

Latin America and the Caribbean

The Economic Commission for Latin America and the Caribbean (ECLAC) is one of the five regional commissions of the United Nations. It was founded with the purpose of contributing to the economic development of Latin America, coordinating actions directed towards this end, and reinforcing economic ties among countries and with other nations of the world. The promotion of the region’s social development was later included among its primary objectives. The 33 countries of Latin America and the Caribbean, together with several Asian, European and North American nations that have historical, economic and cultural ties with the region, comprise the 46 Member States of ECLAC.

The Inter-American Centre of Tax Administrations (CIAT) supports the efforts of national governments by promoting the evolution, social acceptance and institutional strengthening of tax administrations, encouraging international cooperation and the exchange of experiences and best practices. CIAT is a non-profit international public organization that provides specialised technical assistance for the modernization and strengthening of tax administrations. Founded in 1967, CIAT currently has 42 member countries and associate member countries from four continents.

Asia and Pacific

ADB is committed to achieving a prosperous, inclusive, resilient, and sustainable Asia and the Pacific, while sustaining its efforts to eradicate extreme poverty. Established in 1966, it is owned by 67 members—48 from the region. Its main instruments for helping its developing member countries are policy dialogue, loans, equity investments, guarantees, grants, and technical assistance.

The Pacific Community (SPC) is an intergovernmental organisation pursuing sustainable development to benefit Pacific people, providing technical and scientific support across a range of sectors, including cross-cutting issues such as climate change, disaster risk management, food security, gender equality, human rights, health and social development.

The Pacific Islands Tax Administrators Association (PITAA) provides a forum for Pacific Island countries to discuss and share experiences on tax administration and policy issues. PITAA was established in 2004 with a membership of 16 countries, which aims to promote international best practices on tax administration standards in the Pacific.

Africa

ATAF is an international organisation founded in 2008. Currently representing 38 member countries, it provides a platform for co-operation among African tax authorities.

The African Union is a continental organisation representing 55 African States. Founded in 1963 as the Organization of African Unity, it became the African Union in 2002. The organisation is made up of both political and administrative bodies to promote unity and solidarity among African States and to co-ordinate and intensify co-operation for development.
Domestic revenues are critical to fund sustainable development and to implement the Sustainable Development Goals. They will also be critical to economies around the world as they seek to recover, both economically and fiscally, from the COVID-19 crisis. The Global Revenue Statistics Database supports these efforts by measuring progress on domestic resource mobilisation and providing country-specific indicators as called for in SDG 17, in the Addis Ababa Action Agenda, and by more than 55 countries and international organisations in the Addis Tax Initiative.

The Global Revenue Statistics Database shows that countries have made strong progress toward mobilising domestic financing for development in the 21st century, although in some regions, progress has stalled in recent years. Tax revenues are now higher as a percentage of GDP and their levels are more evenly distributed across countries than they were at the turn of the century. With few exceptions, countries that recorded the lowest level of tax revenues in 2000 have increased their revenues the most.

The database draws from the wealth of information in the annual Revenue Statistics publications, which cover African, Asian and Pacific, Latin American and Caribbean (LAC) and OECD countries. Produced jointly with regional partners and in close collaboration with participating countries, the publications provide tailored insights into tax systems and tax revenue priorities in each region.

### Key Features of the Database
- A detailed, reliable and interactive resource, freely available online;
- Comparable and harmonised indicators on tax levels and tax structures for more than 100 countries across all regions in the world;
- A rigorously-applied, internationally-recognised statistical standard, providing a robust foundation for cross-country comparisons and analysis;
- Produced in partnership with, and verified by, participating economies and regional organisations.

### Key Developments in 2019
- In 2020, the database has grown to include eleven new economies (Bhutan, Bulgaria, Chad, People’s Republic of China, Liechtenstein, Lesotho, Malawi, Mongolia, Namibia, Nauru and Saint Lucia), bringing the total number of countries to more than 100 countries across all regions in the world and covering over 85% of global GDP.
- The tax-to-GDP ratio between 2017 and 2018 increased in 74 economies and decreased in 37. For over 70% of economies, the magnitude of change was less than 1 percentage point and eight economies experienced changes larger than 2 percentage points.
- The average tax-to-GDP ratios for the OECD and LAC increased by 0.2 and 0.4 percentage points to 33.9% and 23.1% respectively, between 2017 and 2018, while the Africa (30) average remained unchanged at 16.5% for the same time period.
SNAPSHOT: KEY RESULTS FROM THE GLOBAL REVENUE STATISTICS DATABASE
(as of 5 December 2020)

Tax-to-GDP ratios in 2010 and 2018
Changes in tax-to-GDP ratios in the five countries with the highest increases and in regional averages between 2008 and 2018

Between 2008 and 2018:
- Since 2008, tax-to-GDP ratios have increased in more than 2/3 of the economies included in the Global Revenue Statistics database.
- The tax-to-GDP ratios increased by more than 5 percentage points in ten economies since 2008 (Slovak Republic, Tunisia, Belize, Ecuador, Cook Islands, Mauritania, Seychelles, Samoa, Greece and the Solomon Islands).
- The regional averages have also increased over time:
  - The Africa (30) average has increased by 1.5 p.p. from 15.0% in 2009 to 16.5% in 2018.
  - The LAC average has increased by 1.4 p.p. from 21.7% in 2008 to 23.1% in 2018.
  - The OECD average has increased by 1.3 p.p. from 32.6% to 33.9% in 2018.

Tax-to-GDP ratios in 2018 vary across economies and also within regions

<table>
<thead>
<tr>
<th>Tax-to-GDP ratios: 2018 averages</th>
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<tr>
<td><strong>Africa (30):</strong> 16.5%</td>
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<tr>
<td><strong>Latin America and the Caribbean:</strong> 23.1%</td>
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<td><strong>OECD:</strong> 33.9%</td>
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**SNAPSHOT: KEY RESULTS FROM THE GLOBAL REVENUE STATISTICS DATABASE**

(as of 5 December 2020)

Tax-to-GDP ratios in 2018 vary across economies and also within regions.
Tax revenues were typically higher and more evenly distributed across economies in 2018 than they were in 2008. Economies with the lowest levels in 2008 – mostly from Africa, Latin America and the Caribbean – recorded the highest increases.

Tax structures for the OECD, LAC and Africa (30) averages in 2018 and for selected countries (%)

Economies in Africa, Latin America and the Caribbean, and Asia and the Pacific rely more on revenue from taxes on goods and services and corporate income taxes, whereas OECD countries rely more on revenue from social security contributions and personal income taxes.
An OECD Taxation Working Paper provides more detail on the key findings from the initial release of the database:
https://www.oecd-ilibrary.org/taxation/domestic-revenue-mobilisation_a87feae8-en

More information about the classification and construction of the database can be found in the Technical Note:

Access the Interpretative Guide at:
https://oe.cd/classification-taxes-interpretative-guide-oecd

Access the Global Revenue Statistics Database at:

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