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 90 countries in all corners of the world, it provides a rich and accessible resource for policymakers and researchers, based on the internationally-recognised OECD standard.

“The Global Revenue Statistics Database, which following the addition of several Pacific Islands now covers more than 90 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 efforts to raise domestic resources to fund development.”

Pascal Saint-Amans
Director, OECD Centre for Tax Policy and Administration
Domestic revenues are critical to efforts to fund sustainable development and to implement the Sustainable Development Goals. 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. 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;
- Indicators on tax levels and tax structures for more than 90 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 countries and regional organisations.

**Key developments**

- Since its launch in 2018, the database now includes for the first time six Pacific Island economies as well as five additional African countries and one additional Asian country, bringing it to more than 90 countries across all regions in the world.
- The tax-to-GDP ratio between 2015 and 2016 increased in 51 countries and decreased in 40. For three-quarters of countries in each direction, the change was less than 1 percentage point.
- The OECD average tax-to-GDP ratio increased by 0.3 percentage points to 34.0% between 2015 and 2016, while the Africa (21) average remained unchanged at 18.2% and the Latin American and Caribbean average decreased slightly by 0.1 percentage to 22.6% in the same time period.
Snapshot: Key results from the Global Revenue Statistics Database (as at 1 May 2019)

Tax-to-GDP ratios in 2016 vary across the 92 countries and economies and also within regions

AVERAGES
Africa (21): 18.2%
Latin America and the Caribbean (LAC): 22.6%
OECD: 34.0%

Tax revenues are typically higher and more evenly distributed across countries in 2016 than they were in 2000. Countries with the lowest levels in 2000 - mostly from Africa, Latin America and the Caribbean – recorded the highest increases

Changes in tax-to-GDP ratios in the eight countries with the highest increases and in regional averages between 2000 and 2016

Countries in Africa, Latin America and the Caribbean, Asia and the Pacific rely more on taxes on goods and services whereas OECD countries rely more on social security contributions and personal income taxes.

Tax structures for the OECD, LAC and Africa (21) averages in 2016 and for selected countries (%)

- Personal income tax
- Corporate income taxes
- Social security contributions
- Value-added taxes
- Other taxes on goods and services
- Other taxes
An OECD Taxation Working Paper provides more detail on the key findings from the initial release of the database. [http://oe.cd/tax-working-papers](http://oe.cd/tax-working-papers)


**THE REVENUE STATISTICS PUBLICATIONS**

*Revenue Statistics*
Published since 1972 / Data from 1965

*Revenue Statistics in Latin America and the Caribbean*
Published since 2011 / Data from 1990

*Revenue Statistics in Asian and Pacific Economies*
Published since 2014 / Data from 1990

*Revenue Statistics in Africa*
Published since 2016 / Data from 1990

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