

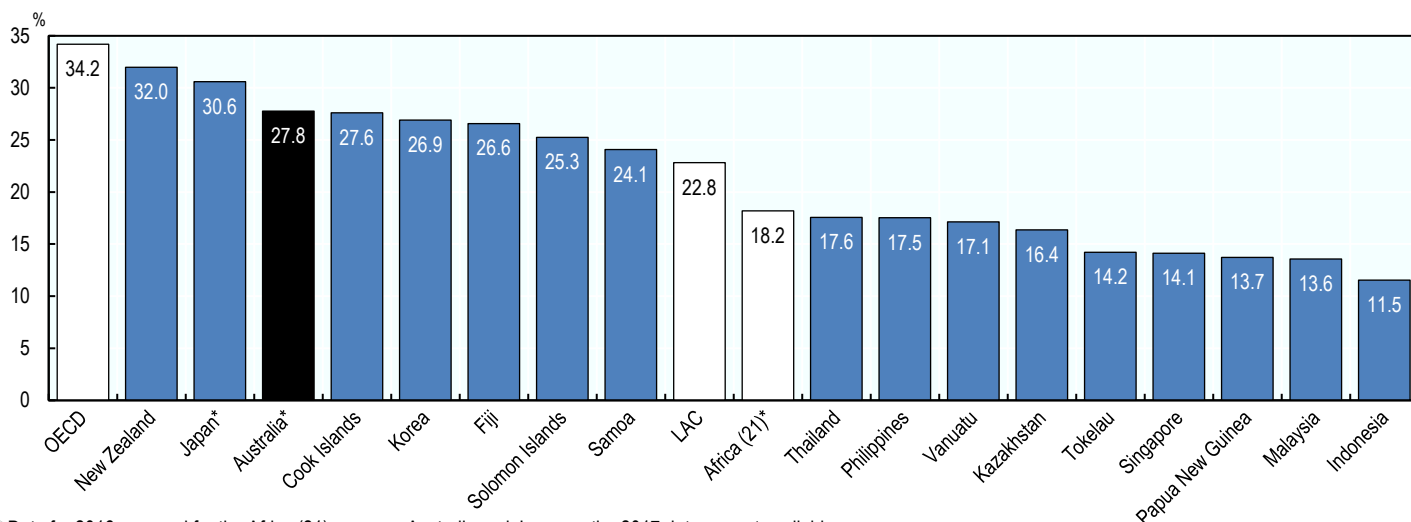


## Revenue Statistics in Asian and Pacific Economies 2019 — Australia

### Tax-to-GDP ratio

#### Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2017

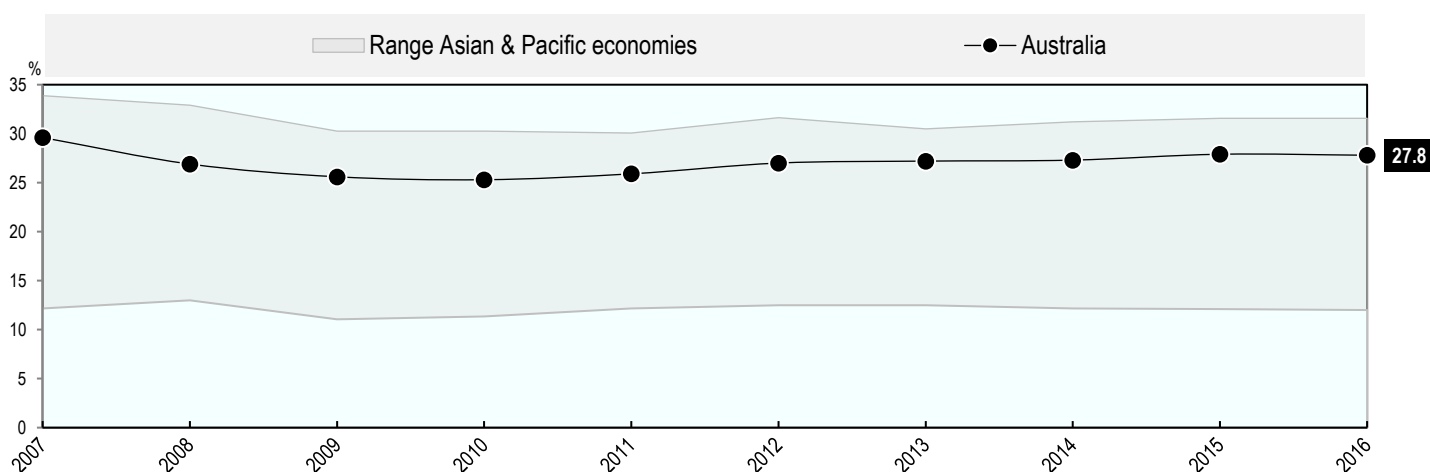
Australia's tax-to-GDP ratio was 27.8% in 2016\* (latest available data), below the OECD average (34.2%) by 6.4 percentage points, and above the LAC and Africa (21)\* averages (22.8% and 18.2%, respectively).



\* Data for 2016 are used for the Africa (21) average, Australia and Japan as the 2017 data are not available.

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

The tax-to-GDP ratio in Australia decreased by 0.1 percentage points from 27.9% in 2015 to 27.8% in 2016. From 2007 to 2016, the tax-to-GDP ratio in Australia decreased by 1.8 percentage points from 29.6% to 27.8%. The highest tax-to-GDP ratio in this period was 29.6% in 2007, and the lowest 25.3% in 2010.



\* Data for 2015-16 and 2007-16 are used for the Africa (21) average, Australia and Japan as the 2017 data are not available.

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>

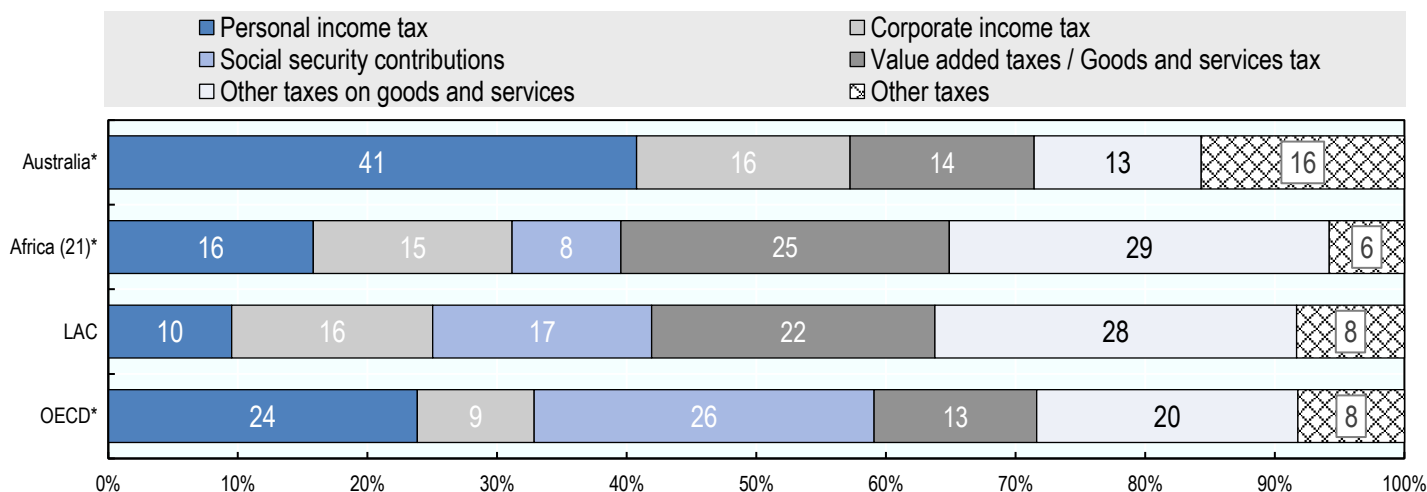
Regional averages (OECD, LAC, AFRICA (21)) refer to the 2019 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2018 editions of Revenue Statistics and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://www.oecd.org/global-rev-stats-database)



## 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 Australia in 2016 was derived from personal income tax (40.8%). The second-highest share of tax revenues in 2016 was derived from corporate income tax (16.5%).



\* Data for 2016 are used for the Africa (21) average, Australia and the OECD average as the 2017 data are not available.

### Summary of the tax structure in Australia

|  | Tax Revenues in national currency |                |                 | Tax structure in Australia |             |              |
|--|-----------------------------------|----------------|-----------------|----------------------------|-------------|--------------|
|  | Australian Dollar, Billions       |                |                 | % in GDP                   |             |              |
|  | 2016                              | 2015           | Δ               | 2016                       | 2015        | Δ            |
| Taxes on income, profits and capital gains | 278 764                           | 262 357        | + 16 407        | 15.9                       | 15.8        | + 0.1        |
| <i>of which</i>                            | -                                 | -              | -               | -                          | -           | -            |
| Personal income, profits and gains         | 198 534                           | 191 747        | + 6 787         | 11.3                       | 11.6        | - 0.2        |
| Corporate income and gains                 | 80 230                            | 70 610         | + 9 620         | 4.6                        | 4.3         | + 0.3        |
| Social security contributions              | -                                 | -              | -               | 0.0                        | 0.0         | 0.0          |
| Taxes on goods and services                | 131 930                           | 127 998        | + 3 932         | 7.5                        | 7.7         | - 0.2        |
| <i>of which</i>                            | -                                 | -              | -               | -                          | -           | -            |
| Value added taxes / Goods and services tax | 62 727                            | 60 312         | + 2 415         | 3.6                        | 3.6         | - 0.1        |
| Taxes on specific goods and services       | 48 904                            | 48 370         | + 534           | 2.8                        | 2.9         | - 0.1        |
| <i>of which</i>                            | -                                 | -              | -               | -                          | -           | -            |
| Excises                                    | 22 773                            | 22 541         | + 232           | 1.3                        | 1.4         | - 0.1        |
| Customs and import duties                  | 14 196                            | 14 046         | + 150           | 0.8                        | 0.8         | - 0.0        |
| Other taxes                                | 76 384                            | 72 995         | + 3 389         | 4.4                        | 4.4         | - 0.0        |
| <b>TOTAL</b>                               | <b>487 078</b>                    | <b>463 350</b> | <b>+ 23 728</b> | <b>27.8</b>                | <b>27.9</b> | <b>- 0.2</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.

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-2018](http://oe.cd/revenue-statistics-in-asia-and-pacific-2018)