

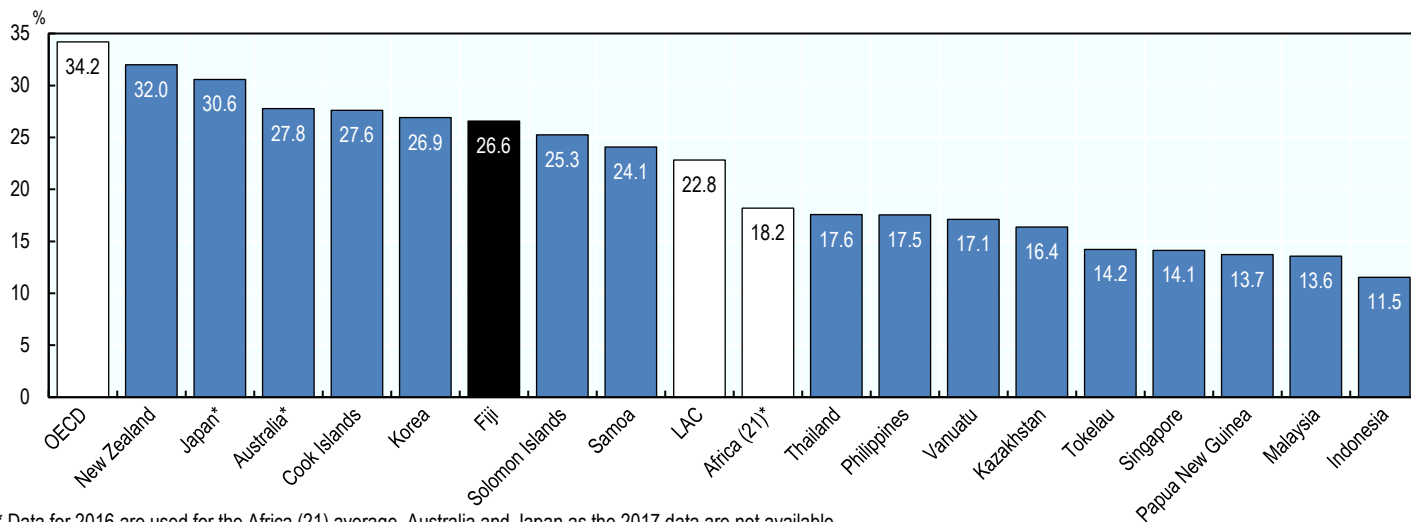


Revenue Statistics in Asian and Pacific Economies 2019 — Fiji

Tax-to-GDP ratio

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

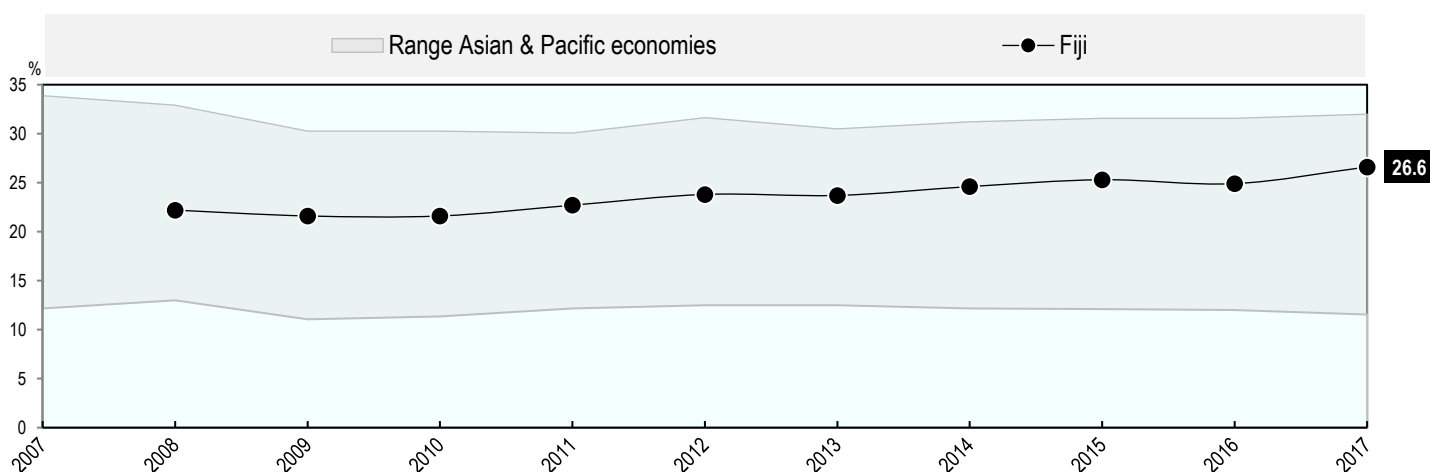
Fiji's tax-to-GDP ratio was 26.6% in 2017, below the OECD average (34.2%) by 7.6 percentage points, and above the LAC and Africa (21)* averages (22.8% and 18.2%, respectively).



* 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 Fiji increased by 1.7 percentage points from 24.9% in 2016 to 26.6% in 2017. From 2008 (the earliest year for which data was available) to 2017, the tax-to-GDP ratio in Fiji increased by 4.4 percentage points from 22.2% to 26.6%. The highest tax-to-GDP ratio in this period was 26.6% in 2017, and the lowest 21.6% in 2009 and 2010.



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>

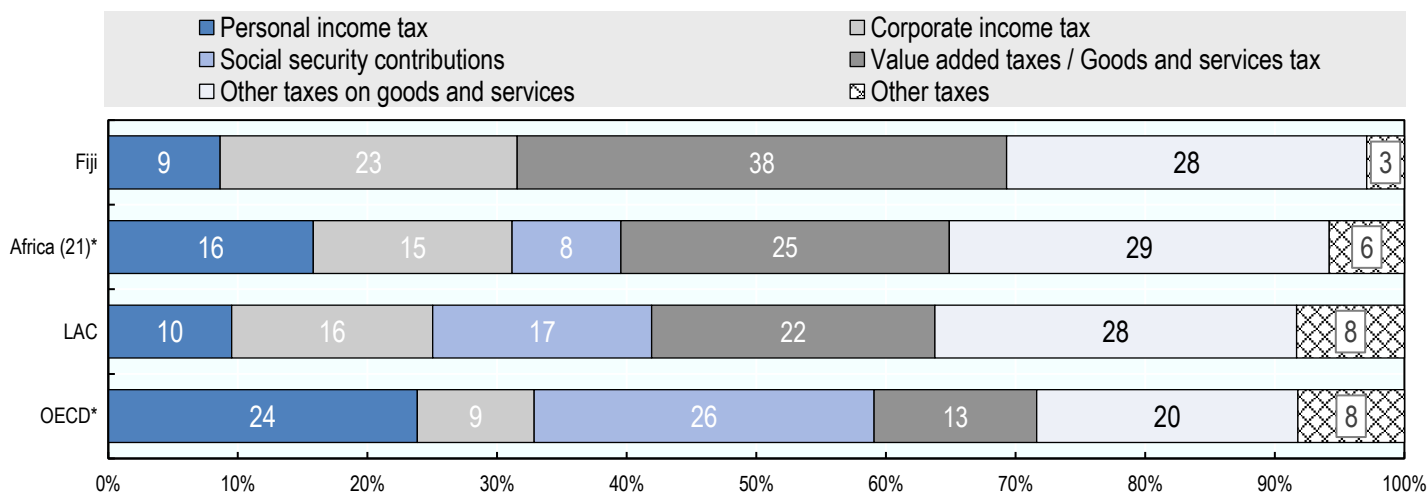
Regional averages (OECD, LAC, AFRICA (21)) refer to the 2019 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2018 editions of Revenue Statistics and Revenue Statistics in Africa. oec.global-rev-stats-database



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 2017 was derived from value added taxes / goods and services tax (37.8%). The second-highest share of tax revenues in 2017 was derived from other taxes on goods and services (27.8%).



* Data for 2016 are used for the Africa (21) and OECD average as the 2017 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		
	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains	844 920	729 591	+ 115 329	8.4	7.6	+ 0.8
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	231 129	221 553	+ 9 576	2.3	2.3	- 0.0
Corporate income and gains	613 791	508 038	+ 105 753	6.1	5.3	+ 0.8
Social security contributions	-	-	-	0.0	0.0	0.0
Taxes on goods and services	1 754 951	1 578 677	+ 176 274	17.4	16.5	+ 0.9
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	743 685	652 816	+ 90 869	7.4	6.8	+ 0.6
Taxes on specific goods and services	890 240	804 209	+ 86 031	8.8	8.4	+ 0.4
<i>of which</i>	-	-	-	-	-	-
Excises	313 283	245 985	+ 67 298	3.1	2.6	+ 0.5
Customs and import duties	419 277	397 641	+ 21 636	4.2	4.2	+ 0.0
Other taxes	77 966	77 936	+ 30	0.8	0.8	- 0.0
TOTAL	2 677 837	2 386 204	+ 291 633	26.6	24.9	+ 1.7

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