

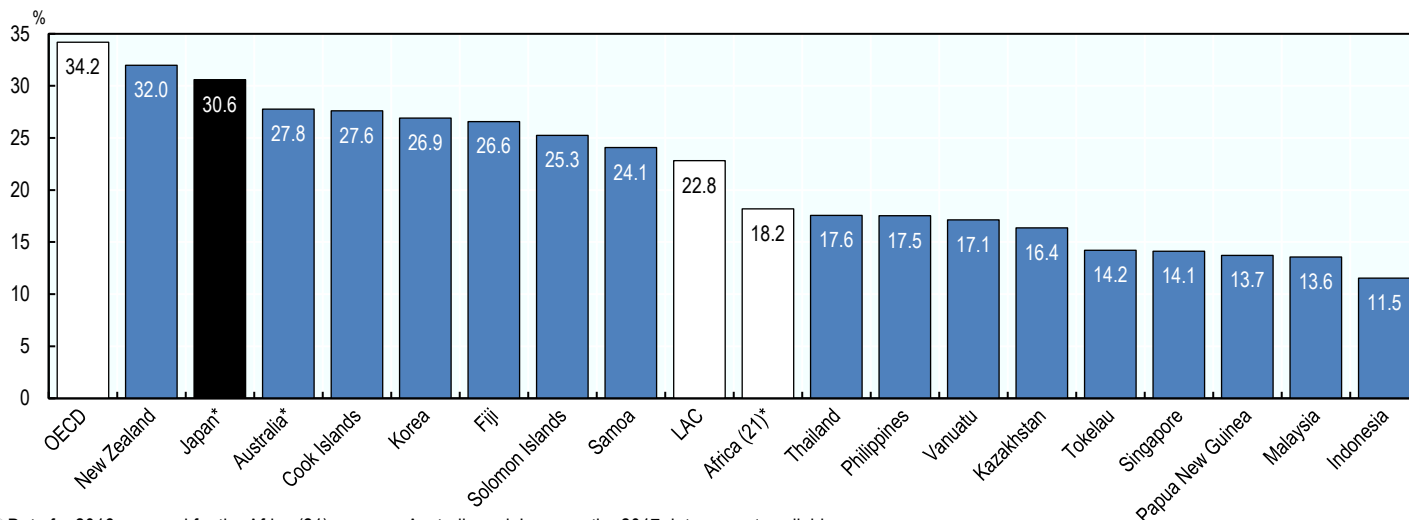


Revenue Statistics in Asian and Pacific Economies 2019 — Japan

Tax-to-GDP ratio

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

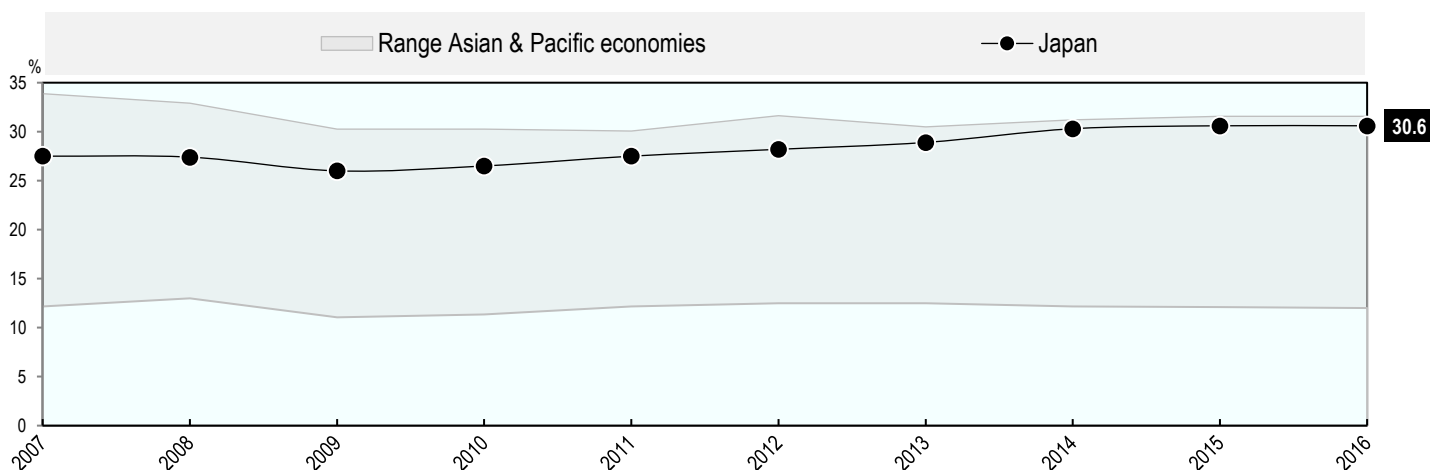
Japan's tax-to-GDP ratio was 30.6% in 2016* (latest available data), below the OECD average (34.2%) by 3.6 percentage points, and above the LAC and Africa (21)* averages (22.8% and 18.2%, respectively).



* 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 Japan did not change between 2015 and 2016 and remained at 30.6% of GDP in both years. From 2007 to 2016, the tax-to-GDP ratio in Japan increased by 3.1 percentage points from 27.5% to 30.6%. The highest tax-to-GDP ratio in this period was 30.6% in 2015 and 2016, and the lowest 26.0% in 2009.



* 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>

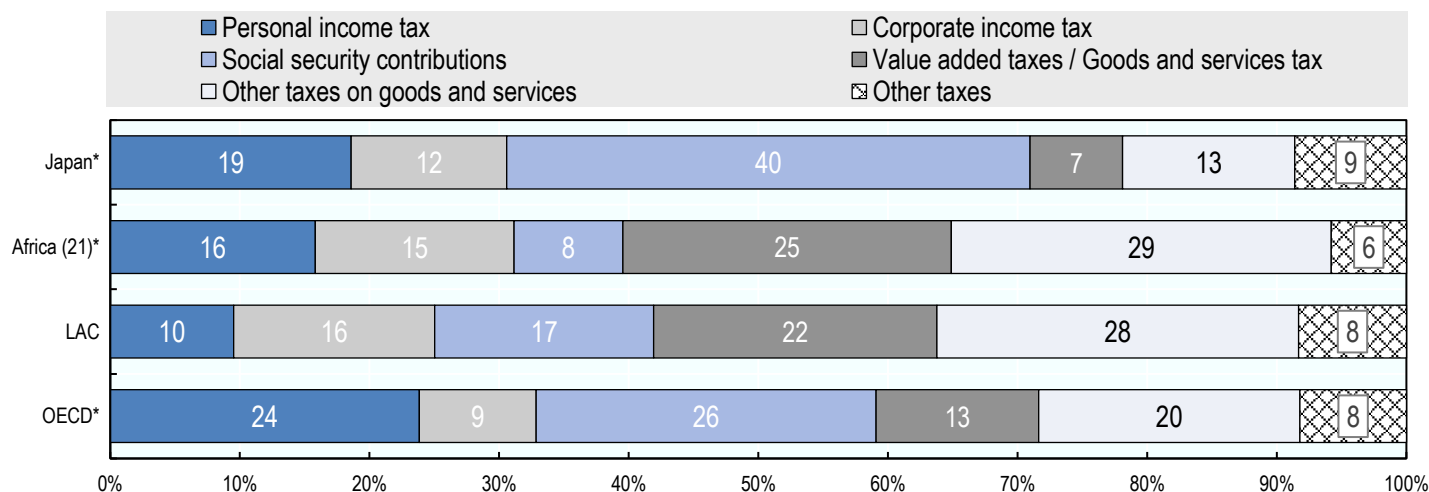
Regional averages (OECD, LAC, AFRICA (21)) refer to the 2019 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2018 editions of Revenue Statistics and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://www.oecd.org/global-rev-stats-database)



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 Japan in 2016 was derived from social security contributions (40.4%). The second-highest share of tax revenues in 2016 was derived from personal income tax (18.6%).



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

Summary of the tax structure in Japan

	Tax Revenues in national currency			Tax structure in Japan		
	Japanese Yen, Billions			% in GDP		
	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains	50 447 700	50 968 724	- 521 024	9.4	9.5	- 0.2
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	30 669 600	30 847 070	- 177 470	5.7	5.8	- 0.1
Corporate income and gains	19 778 100	20 121 654	- 343 554	3.7	3.8	- 0.1
Social security contributions	66 614 300	64 465 200	+ 2 149 100	12.4	12.1	+ 0.3
Taxes on goods and services	33 711 000	34 286 420	- 575 420	6.3	6.4	- 0.2
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	21 931 000	22 400 487	- 469 487	4.1	4.2	- 0.1
Taxes on specific goods and services	9 323 200	9 470 184	- 146 984	1.7	1.8	- 0.0
<i>of which</i>	-	-	-	-	-	-
Excises	8 315 900	8 351 161	- 35 261	1.5	1.6	- 0.0
Customs and import duties	939 000	1 048 742	- 109 742	0.2	0.2	- 0.0
Other taxes	14 189 900	13 812 745	+ 377 155	2.6	2.6	+ 0.0
TOTAL	164 962 900	163 533 089	+ 1 429 811	30.6	30.6	- 0.0

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