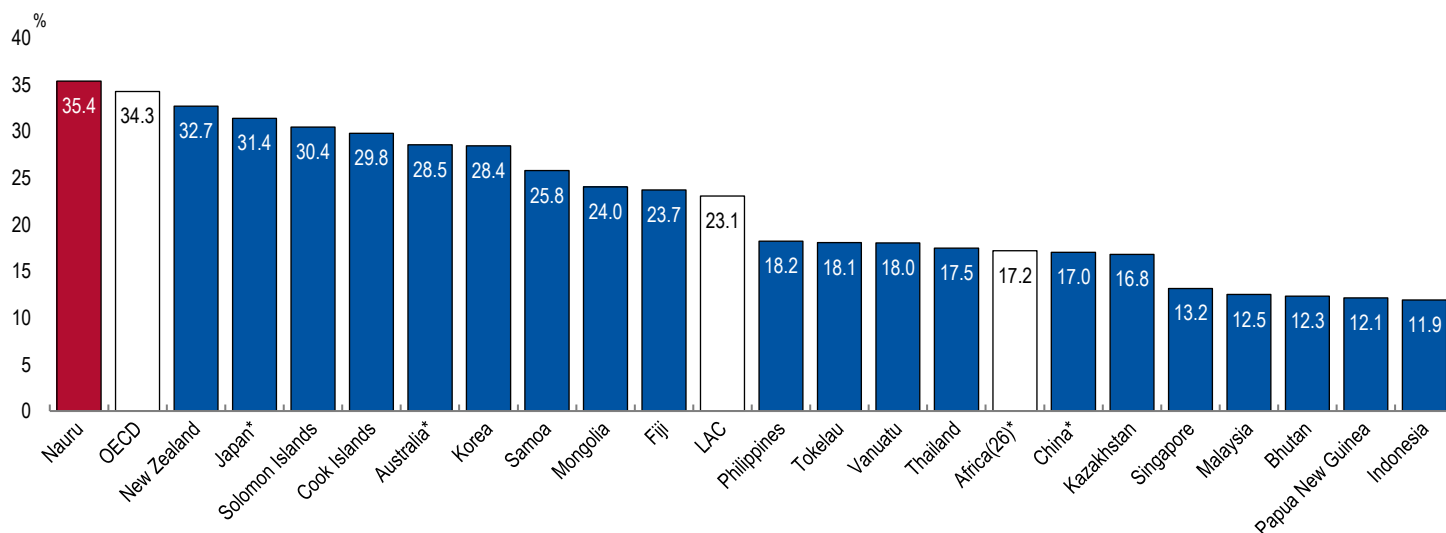


Revenue Statistics in Asian and Pacific Economies 2020 – Nauru

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2018

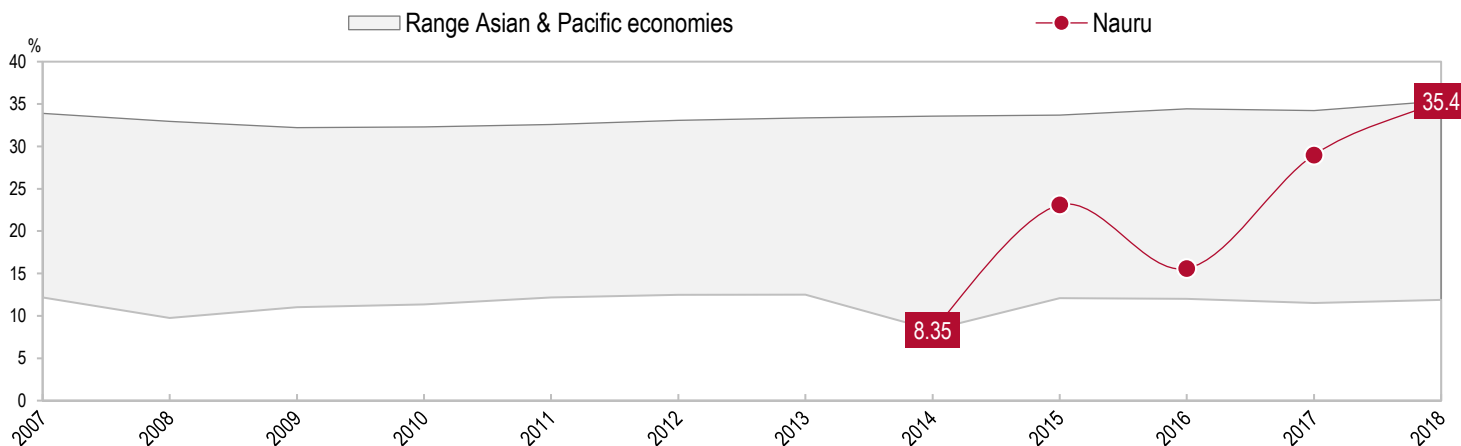
Nauru's tax-to-GDP ratio was 35.4% in 2018, above the OECD average (34.3%) by 1.1 percentage points, and above the LAC and Africa (26)* averages (23.1% and 17.2%, respectively).



* Data for 2017 are used for the Africa (26) average, Australia and Japan as the 2018 data are not available. The tax-to-GDP ratio for China does not include revenue from social security contributions (SSCs) as detailed data were not available.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Nauru increased by 6.4 percentage points from 29% in 2017 to 35.4% in 2018. From 2014 to 2018, the tax-to-GDP ratio in Nauru increased by 27.1 percentage points from 8.3% to 35.4%. The highest tax-to-GDP ratio in this period was 35.4% in 2018, and the lowest 8.3% in 2014.



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>

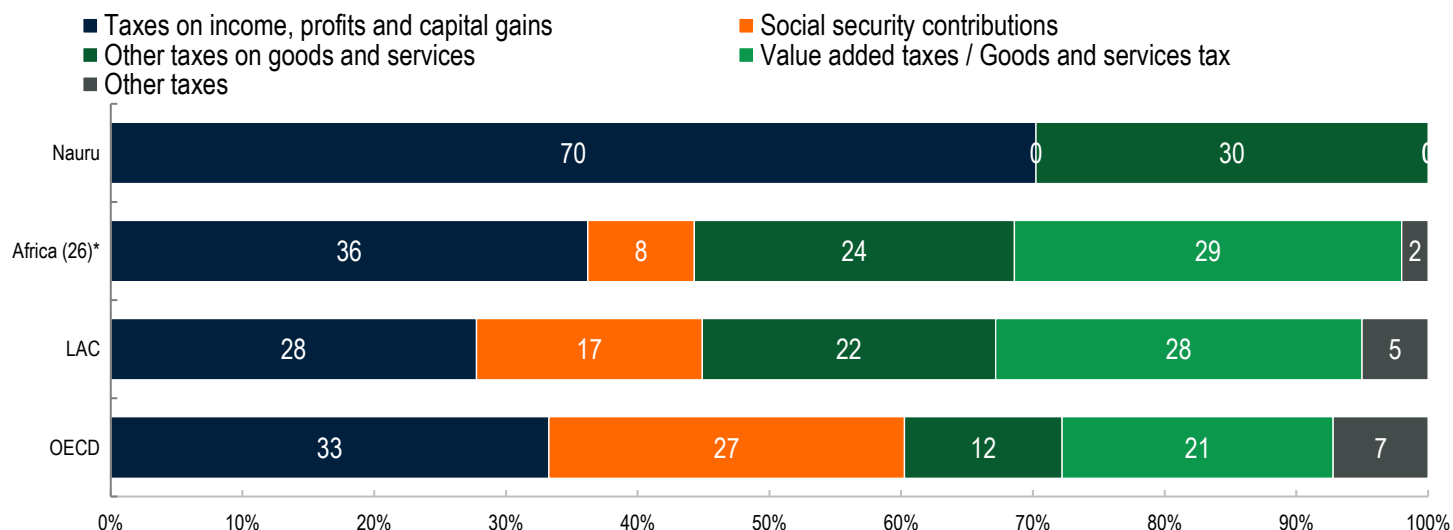
Regional averages (OECD, LAC, AFRICA (26)) refer to the 2020 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2019 editions of the Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://www.oecd.org/global-rev-stats-database)



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 Nauru in 2018 was derived from taxes on income, profits and capital gains (70.2%). The second-highest share of tax revenues in 2018 was derived from other taxes on goods and services (29.8%).



* Data for 2017 are used for the Africa (26) average as the 2018 data are not available. All figures within the chart are rounded.

Summary of the tax structure in Nauru

	Tax Revenues in national currency			Tax structure in Nauru		
	Australian dollar, Thousands			% in GDP		
	2018	2017	Δ	2018	2017	Δ
Taxes on income, profits and capital gains	39 731	27 320	+ 12 411	24.8	18.8	+ 6.0
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	-	-	-	-	-	-
Corporate income and gains	-	-	-	-	-	-
Social security contributions	-	-	-	-	-	-
Taxes on goods and services	16 834	14 767	+ 2 066	10.5	10.2	+ 0.4
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	-	-	-	-	-	-
Taxes on specific goods and services	15 750	14 011	+ 1 739	9.8	9.6	+ 0.2
<i>of which</i>	-	-	-	-	-	-
Excises	-	-	-	-	-	-
Customs and import duties	10 000	12 055	- 2 055	6.3	8.3	- 2.0
Other taxes	-	-	-	-	-	-
TOTAL	56 565	42 087	+ 14 477	35.4	29.0	+ 6.4

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



With financial support from the governments of Ireland, Japan, Luxembourg, Norway, Sweden and the United Kingdom