REVENUE STATISTICS in Asia and the Pacific 2025

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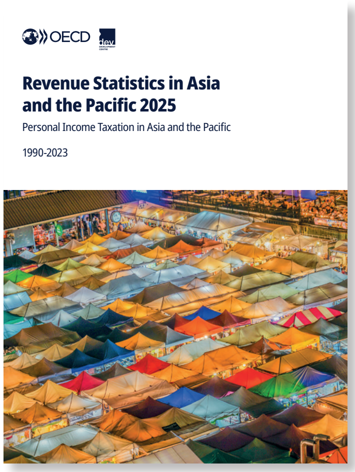
Revenue Statistics in Asia and the Pacific **2025**

Revenue Statistics in Asia and the Pacific presents key indicators to track progress on domestic resource mobilisation in the region and to inform tax policy reforms that could help close the financing gap to fund the Sustainable Development Goals. This twelfth edition of the report provides comprehensive data on public revenues in the Asia-Pacific region up to 2023.



Revenue Statistics in Asia and the Pacific 2025 presents detailed, internationally comparable data on tax revenues for 37 economies: Armenia, Australia, Azerbaijan, Bangladesh, Bhutan, Cambodia, People's Republic of China, the Cook Islands, Fiji, Georgia, Hong Kong (China)*, Indonesia, Japan, Kazakhstan, Kiribati, Korea, Kyrgyzstan*, Lao People's Democratic Republic (Lao PDR), Malaysia, the Maldives, the Marshall Islands, Mongolia, Nauru, New Zealand, Niue, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Sri Lanka, Thailand, Timor-Leste, Tokelau, Vanuatu and Viet Nam.

Definitions and classifications

Revenue Statistics in Asia and the Pacific 2025 follows the OECD tax classification whereby taxes are defined as compulsory, unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government are not normally in proportion to their payments. Compulsory social security contributions paid to general government are classified as taxes.

Taxes are classified according to their base. The six main categories are: taxes on income and profits; social security contributions; payroll and workforce taxes; property taxes; taxes on goods and services; and other taxes. Non-tax revenues are all other revenues received by general government, not classified as taxes. They include grants (foreign aid); property income (rents and royalties, interest and dividends and other property income); sales of goods and services (including administrative fees); fines, penalties and forfeits; and miscellaneous and unidentified revenue.

Further information on definitions and classifications is available in the Interpretative Guide:
http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf

The publication is available at **https://oe.cd/revstatsap2025**

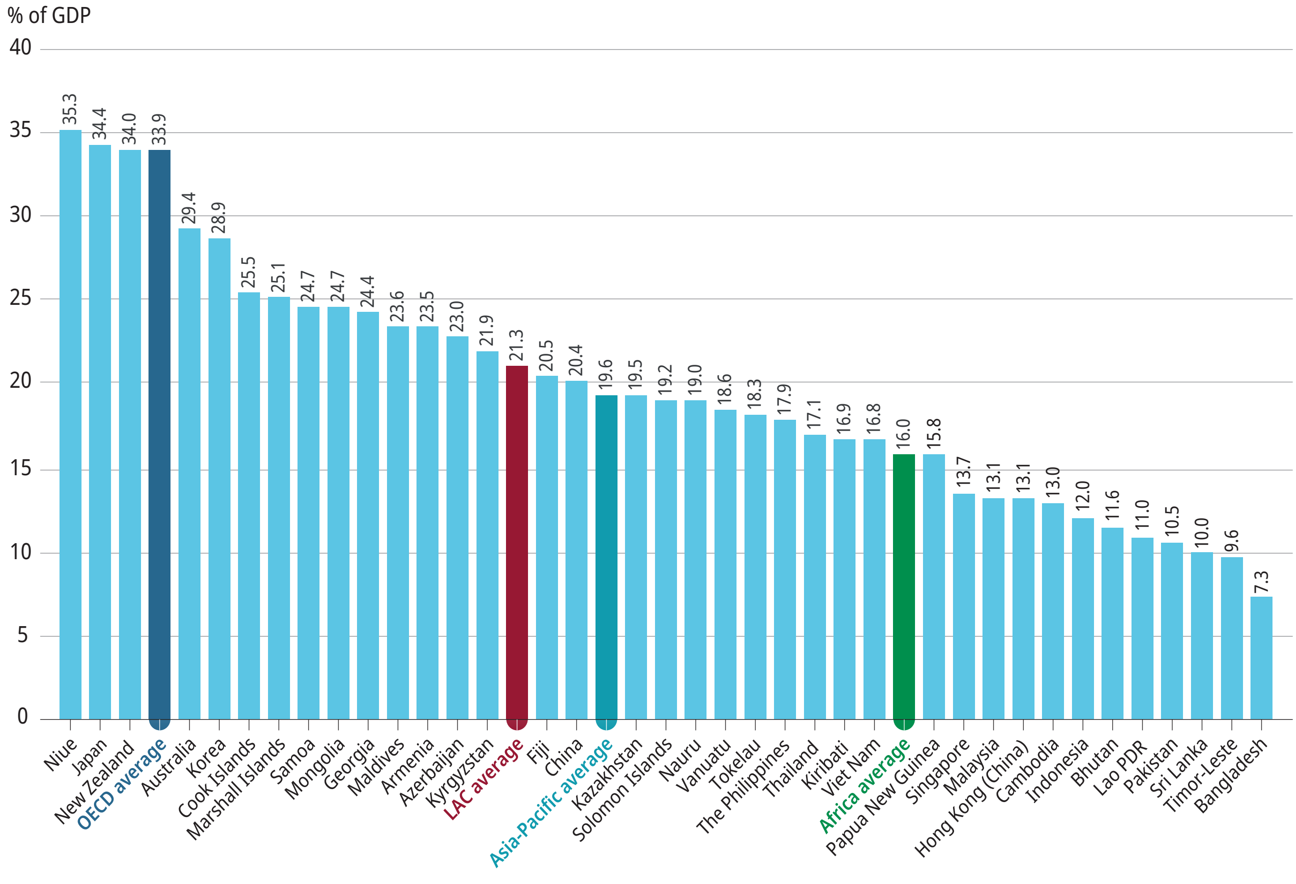
*Note by the ADB: The ADB recognises "Hong Kong (China)" as "Hong Kong, China", and "Kyrgyzstan" as the "Kyrgyz Republic".

Key results

TAX-TO-GDP RATIOS IN ASIA AND THE PACIFIC

In 2023, tax-to-GDP ratios in Asia and the Pacific ranged from 7.3% in Bangladesh to 35.3% in Niue, averaging 19.6% of GDP across the region as a whole. Sixteen of the 37 economies had tax-to-GDP ratios above the Asia-Pacific average, and all economies in the publication had lower ratios than the OECD average of 33.9% with the exceptions of Japan, New Zealand and Niue. Nine of the 23 Asian economies covered in this publication had a tax-to-GDP ratio above the regional average: Japan (34.4%, 2022 figure), Korea (28.9%), Mongolia (24.7%), Georgia (24.4%), the Maldives (23.6%), Armenia (23.5%), Azerbaijan (23.0%), Kyrgyzstan (21.9%) and China (20.4%). Meanwhile, five of the twelve Pacific Islands included in this report (the Cook Islands, Fiji, the Marshall Islands, Niue and Samoa) recorded tax-to-GDP ratios above the regional average and seven were below (Kiribati, Nauru, Papua New Guinea, the Solomon Islands, Timor-Leste, Tokelau and Vanuatu).

FIGURE 1. **TAX-TO-GDP RATIOS IN ASIAN AND PACIFIC ECONOMIES (TOTAL TAX REVENUE AS % OF GDP), 2023**



Note: 2022 data are used for the Africa average, Australia and Japan, as 2023 data are not available.

Source: OECD (2025), *Revenue Statistics in Asia and the Pacific 2025*, https://oe.cd/revstatsap2025.

CHANGES IN TAX-TO-GDP RATIOS IN ASIA AND THE PACIFIC

In 2023, the average tax-to-GDP ratio for the 37 Asian and Pacific economies of 19.6% was below the averages for OECD countries and for Latin America and the Caribbean (LAC), of 33.9% and 21.3%, respectively.

The average tax-to-GDP ratio in the Asia-Pacific region increased by 0.1 percentage points (p.p.) between 2022 and 2023 and was above the level in 2019, prior to the COVID-19 pandemic. The average tax-to-GDP ratio in the LAC region decreased by 0.2 p.p. in 2023 while the average tax-to-GDP ratio among OECD countries declined by 0.1 p.p.

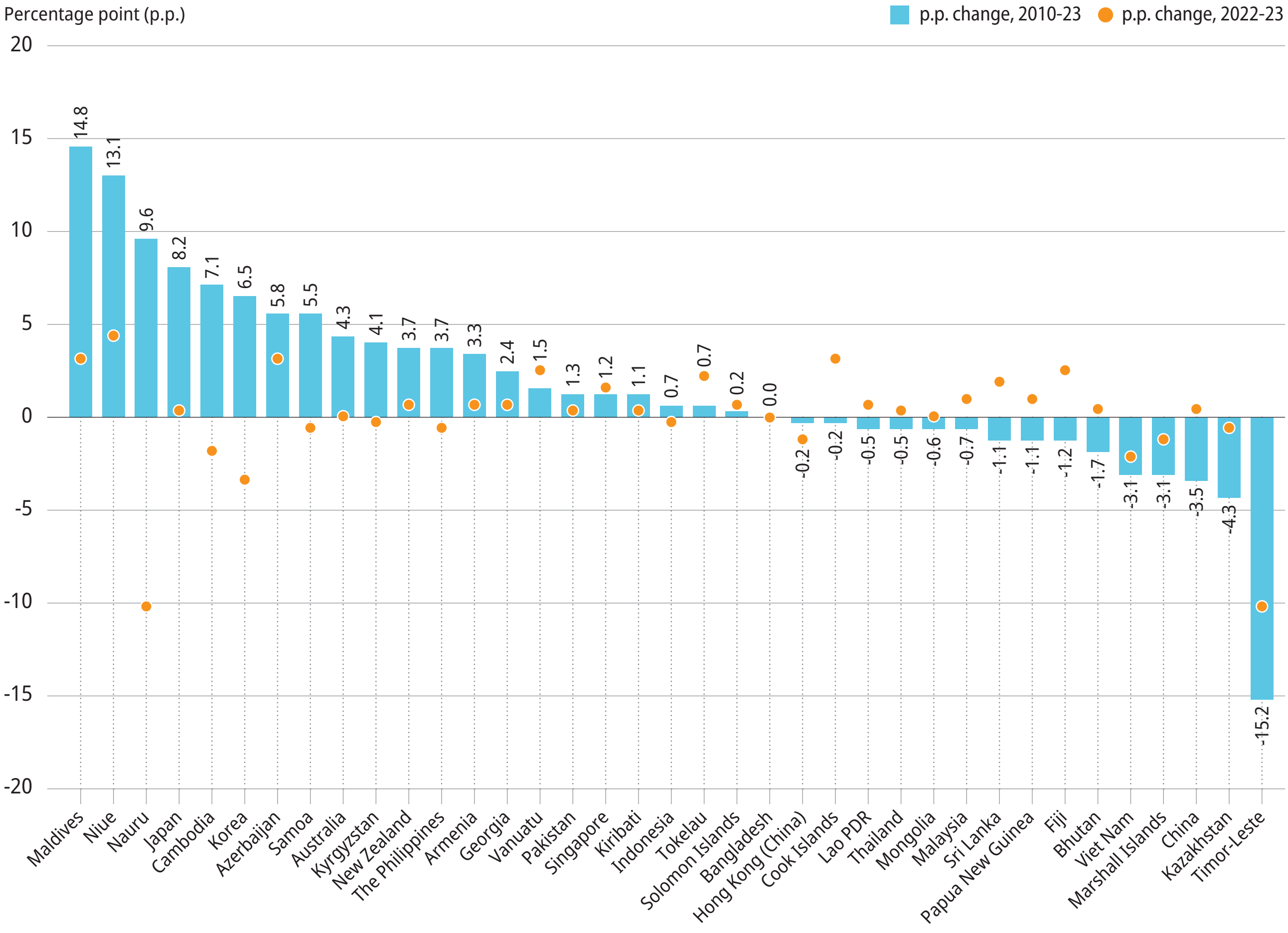
The tax-to-GDP ratio increased in more than two-thirds (23) of the 35 economies in the Asia-Pacific region for which data for 2023 is available. The tax-to-GDP ratio increased by 2.0 p.p. or more in eight economies in 2023: Niue (4.5 p.p.), the Cook Islands (3.4 p.p.), Azerbaijan (3.4 p.p.), the Maldives (3.2 p.p.), Vanuatu (2.8 p.p.), Fiji (2.5 p.p.), Tokelau (2.4 p.p.) and Sri Lanka (2.0 p.p.). Increases were driven by a range of factors, including a rebound in tourism, increased business activities and national tax reforms.

The tax-to-GDP ratio fell in twelve economies in 2023, with four economies reporting a fall larger than 2 p.p.: Timor-Leste (10.2 p.p.), Nauru (10.1 p.p.), Korea (3.1 p.p.) and Viet Nam (2.0 p.p.). In most economies, lower revenue from income taxes was the most common driver of the decline.

Over a longer timeframe, tax-to-GDP ratios increased in 22 of the 37 Asian and Pacific economies between 2010 and 2023 and declined in 15 economies. The largest increases were observed in the Maldives (14.8 p.p.), Niue (13.1 p.p.), Nauru (9.6 p.p., since 2014), Japan (8.2 p.p., 2010-22), Cambodia (7.1 p.p.) and Korea (6.5 p.p.). In Cambodia, the Maldives, Nauru and Niue, the increases resulted from tax policy reforms while in Japan and Korea tax-to-GDP ratios increased from a particularly low level in 2010 attributable to the Global Financial Crisis.

The largest decreases between 2010 and 2023 were observed in Timor-Leste (15.2 p.p.), Kazakhstan (4.3 p.p.), China (3.5 p.p., excluding social security contributions), the Marshall Islands and Viet Nam (3.1 p.p. in both cases). Falls in global commodity prices partly drove the declines in Kazakhstan and Timor-Leste.

FIGURE 2. **CHANGES IN TAX-TO-GDP RATIOS (2010-23 AND 2022-2023)**



Notes: Data for Australia and Japan are available up to 2022. Data for Azerbaijan and Nauru are only available from 2014, for Pakistan from 2011 and for Timor-Leste from 2012 onwards. The tax-to-GDP ratios for China are shown exclusive of SSCs.

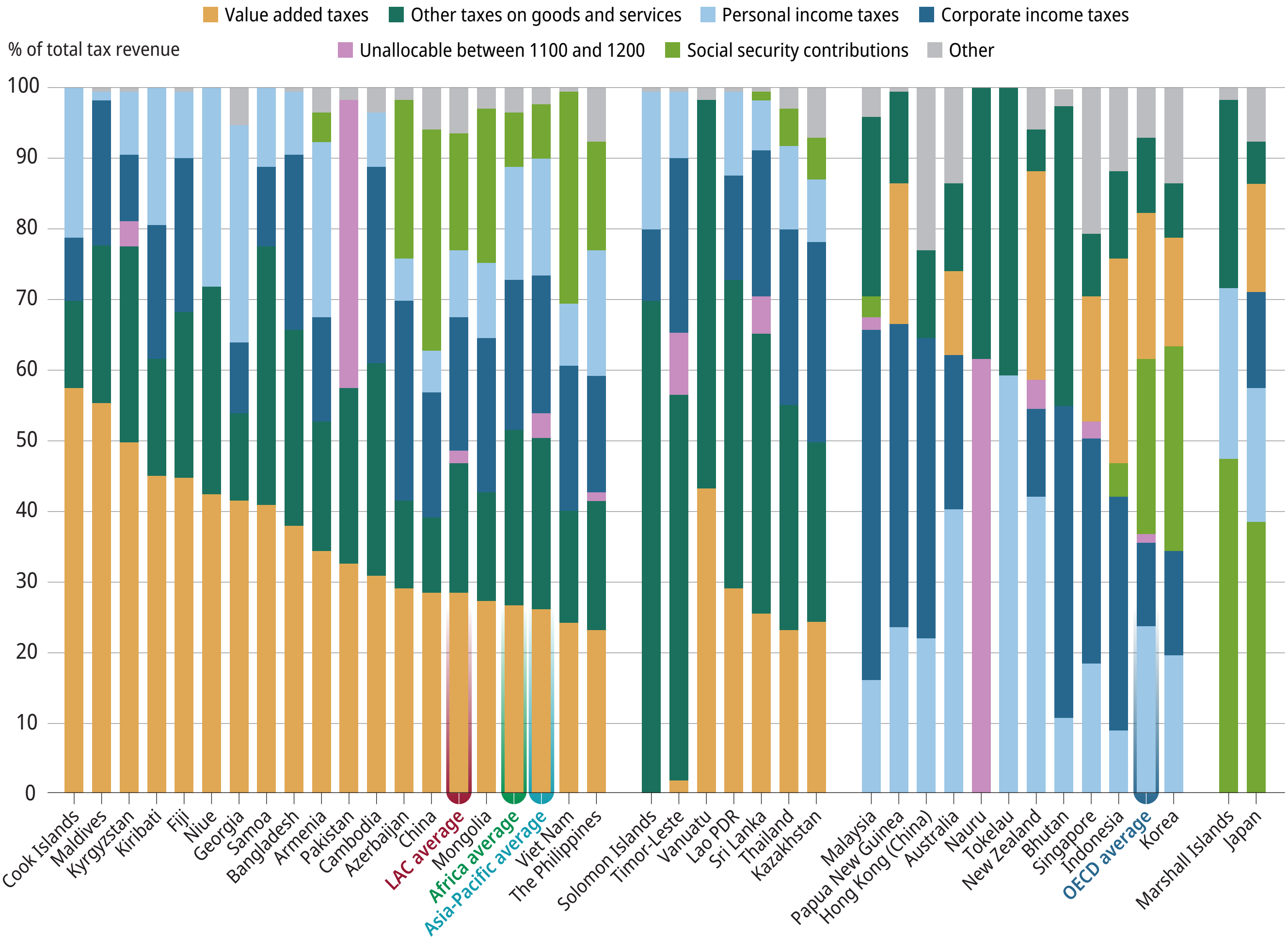
Source: OECD (2025), *Revenue Statistics in Asia and the Pacific 2025,* https://oe.cd/revstatsap2025.

TAX STRUCTURES IN ASIA AND THE PACIFIC

Taxes on goods and services remained the principal source of taxation in the Asia-Pacific region in 2023, accounting for 50.2% of total tax revenue, similar to the average level in Africa and the LAC region (51.3%, 2022 figure, and 47.0%, respectively) and higher than the average among OECD countries (31.5%, 2022 figure). Value added taxes (VAT) were the largest contributor to tax revenue in Asia and the Pacific among major tax types, accounting for 25.8% of total tax revenue. The share was smaller than in Africa and the LAC region (27.0%, 2022 figure, and 28.5% respectively) but well above the OECD average of 20.8%. Taxes on other goods and services generated a similar share of total tax revenue in the Asia-Pacific region (24.3%) and Africa (24.4%, 2022 figure), which were both higher than the average for the LAC region (18.5%) and more than twice the OECD average (10.8%, 2022 figure).

Revenue from personal income taxes (PIT) accounted for 16.5% of total tax revenue on average in Asia-Pacific in 2023, comparable to the Africa average of 16.2% (2022 figure), above the LAC average (9.5%) and below the OECD average (23.6%, 2022 figure). Corporate income taxes (CIT) accounted for a larger share of tax revenue than PIT in the Asia-Pacific region at 19.5%, which was the highest among the regional averages except for Africa (21.2%, 2022 figure): on average, CIT accounted for 18.7% of revenue in the LAC region and 12.0% in OECD (2022 figure). Social security contributions accounted for a relatively small proportion of tax revenue on average in Asia and the Pacific, at 7.7% of the total.

FIGURE 3. **TAX STRUCTURES ACROSS ASIAN AND PACIFIC ECONOMIES, 2023**



Note: The averages for Africa (36 countries), for Asia-Pacific (37 economies), for LAC (26 Latin American and Caribbean countries) and the OECD (38 countries) are unweighted. Australia, Japan, Korea and New Zealand are included in the OECD average and in the average for Asian and Pacific economies. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from *Revenue Statistics 2024* (OECD, 2024). Data for 2022 are used for the Africa average, Australia, Japan and the OECD average.

Source: Authors' calculations based on data in the comparative tables database (OECD, 2025).

NON-TAX REVENUE IN SELECTED ECONOMIES

This publication includes data on non-tax revenue for 23 economies: Bhutan, Cambodia, the Cook Islands, Fiji, Hong Kong (China), Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, the Marshall Islands, Mongolia, Nauru, Niue, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Sri Lanka, Thailand, Tokelau, Vanuatu and Viet Nam. Between 2022 and 2023, non-tax revenue increased as a percentage of GDP in sixteen economies while it declined in seven.

In 2023, non-tax revenue exceeded 10% of GDP in Niue (218.5%), Tokelau (98.0%), Nauru (77.9%), the Marshall Islands (51.5%), Vanuatu (16.7%) and Bhutan (13.9%). Grants exceeded 30% of total non-tax revenue in nine economies in 2023 while property-related income accounted for the largest share of non-tax revenue in twelve economies.

TABLE 1. **NON-TAX REVENUE AS A PERCENTAGE OF GDP AND NON-TAX REVENUE OF MAIN HEADINGS AS PERCENTAGE OF TOTAL NON-TAX REVENUES IN SELECTED ECONOMIES, 2023**

	Non-tax revenue/ GDP	Grants/ Total non-tax	Property income/ Total non-tax	Sales of goods and services/ Total non-tax	Fines, penalties and forfeits/ Total non-tax	Miscellaneous and unidentified revenue/Total non-tax
Bhutan	13.9	29.4	60.0	10.4	0.2	0.0
Cambodia	2.7	37.2	7.4	47.9	7.4	0.1
Cook Islands	8.0	43.5	31.5	7.2	0.0	17.8
Fiji	4.7	28.7	37.5	32.7	0.3	0.8
Hong Kong (China)	5.0	0.0	67.1	20.6	1.3	11.0
Kazakhstan	2.7	0.0	81.7	10.3	5.9	2.1
Kyrgyzstan	7.5	16.3	39.3	32.1	3.7	8.6
Lao PDR	5.5	32.0	37.7	26.6	2.6	1.1
Maldives	8.8	0.0	35.6	41.8	1.9	20.7
Marshall Islands	51.5	64.5	28.7	3.0	0.0	3.7
Mongolia	7.9	6.2	74.3	0.2	7.8	11.4
Nauru	77.9	26.5	33.8	7.4	0.0	32.3
Niue	218.5	79.4	2.8	17.3	0.0	0.5
Pakistan	2.1	2.4	77.0	5.1	0.0	15.5
Papua New Guinea	2.0	53.1	23.7	1.0	0.1	22.1
Samoa	8.9	64.5	13.7	21.6	0.2	0.0
Singapore	3.7	0.0	70.6	25.7	1.4	2.2
Sri Lanka	1.1	8.0	32.4	48.4	0.0	11.2
Thailand	3.8	0.3	47.4	39.1	1.6	11.6
The Philippines	2.0	0.1	54.6	21.2	0.0	24.1
Tokelau	98.0	90.9	3.0	6.1	0.0	0.0
Vanuatu	16.7	48.6	0.0	0.0	0.0	51.4
Viet Nam	5.2	0.5	7.5	54.1	0.0	37.9

Source: OECD (2025), *Revenue Statistics in Asia and the Pacific 2025*, https://oe.cd/revstatsap2025.

Special feature: Personal income taxation in developing Asia and the Pacific

Personal income taxes (PIT) are a potential source of higher tax revenues for many developing economies in Asia and the Pacific as they seek to increase overall revenue levels. However, governments in the region face significant challenges to increasing PIT revenues, including high levels of informality, low levels of compliance and political economy challenges. This special feature examines the evolution of PIT revenues in developing Asia and the Pacific as well as the common characteristics of PIT systems in the region in terms of tax policy and administration.

Towards harmonised regional statistics

- ***Revenue Statistics in Asia and the Pacific*** provides tools that have been developed in collaboration with tax policy makers and adapted for tax policy analysis, including:
  - An annual publication, available in hard copy and online, that allows for cross-country comparison;
  - A highly-detailed dataset freely accessible online.
  - ***Compare your country***, a free online interactive tool, and other tools for data presentation and analysis.
- **Participation is free of charge**: there is no payment required, and participation requires approximately 1-2 weeks of work a year for national officials. Most data compilation tasks are carried out by the OECD.
- **Comparability and trustworthiness**: a common method for collecting, analysing, aggregating and presenting data across over 135 economies around the world, with data validated by national authorities. This data is accessible through the *Global Revenue Statistics Database*.
- **Continuous dialogue**: bilateral exchanges and seminars on tax policy with experts in Asian and Pacific economies to share experiences and best practices.

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The OECD is an intergovernmental organisation that includes 38 countries and has helped develop global standards, international conventions, agreements and recommendations since 1961 to promote better policies in areas such as governance and the fight against bribery and corruption and to support corporate responsibility, development assistance, global investment and international taxation.

In collaboration with:

ADB ASIAN DEVELOPMENT BANK

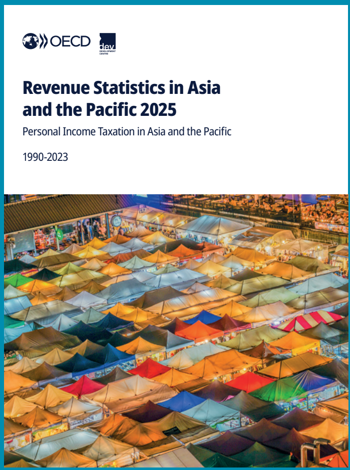
The Asian Development Bank (ADB) is a financial institution that is Asian in character and fosters economic growth and cooperation in one of the poorest regions in the world. ADB assists its members, and partners, by providing loans, technical assistance, grants, and equity investments to promote social and economic development. The ADB is composed of 69 members, 50 of which are from the Asia and Pacific region.

Pacific Community
Communauté du Pacifique

The Pacific Community (SPC) is the principal scientific and technical organisation in the Pacific region, which focuses on major cross-cutting issues, such as climate change, disaster risk management, food security, gender equality, human rights, non-communicable diseases and youth employment.

PITAA
Pacific Islands Tax Administrators Association

The Pacific Islands Tax Administrators Association (PITAA) provides a forum for Pacific Island countries to discuss and share experiences on tax administration and policy issues. PITAA was established in 2004 with a membership of 16 countries, which aims to promote international best practices on tax administration standards in the Pacific.



OECD (2025), *Revenue Statistics in Asia and the Pacific 2025*, OECD Publishing, Paris,
https://doi.org/10.1787/6c04402f-en

Contacts

For more information on the publication, or to participate in future editions, please see **https://oe.cd/revstatsap2025** or contact **RevenueStatistics@oecd.org**

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A GLOBAL PROJECT

Revenue Statistics in Asia and the Pacific is an annual publication that forms part of a global series that includes four publications and an online database: **http://oe.cd/globalrevstats**

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