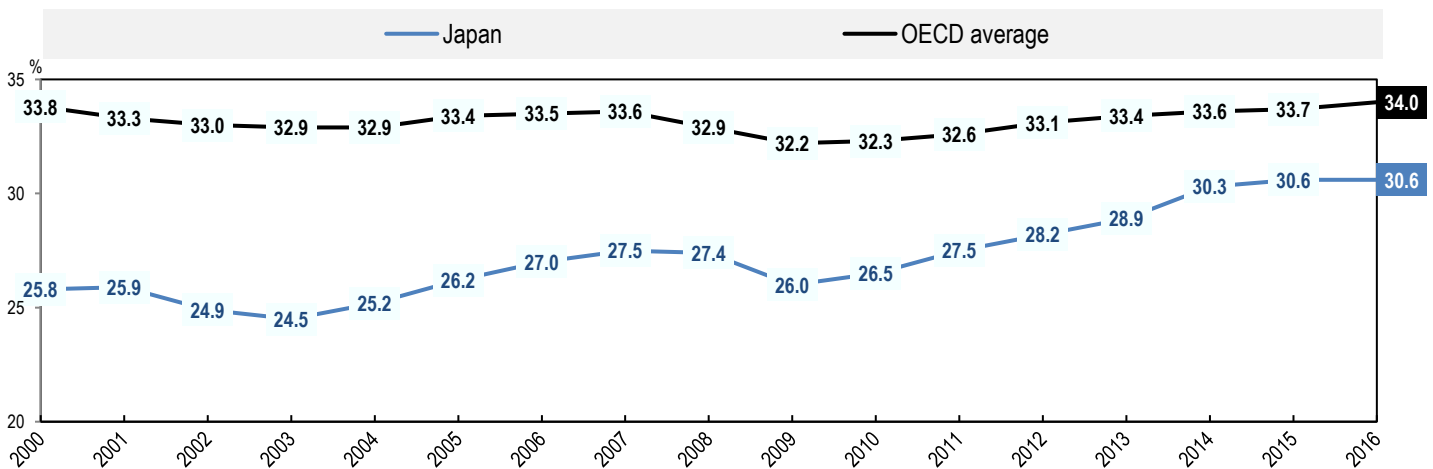


# Revenue Statistics 2018 - Japan

## Tax-to-GDP ratio

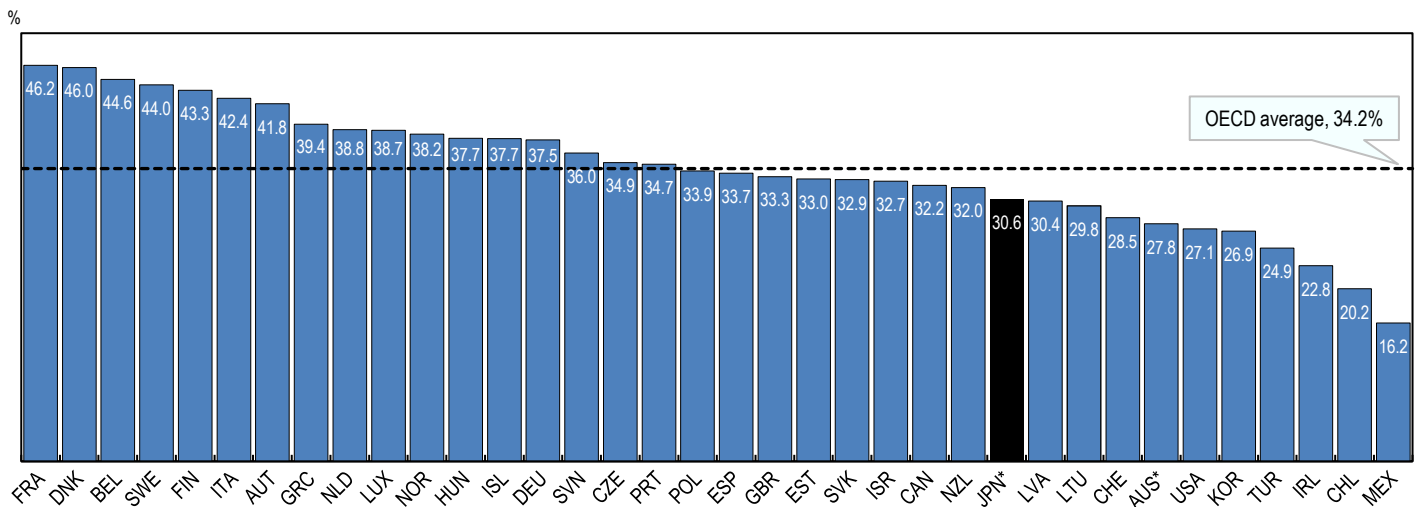
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Japan did not change between 2015 and 2016\*. The tax-to-GDP ratio remained a 30.6%. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 33.7% to 34.0% over the same period. Since the year 2000, the tax-to-GDP ratio in Japan has increased from 25.8% to 30.6%. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.0% compared with 33.8%). During that period the highest tax-to-GDP ratio in Japan was 30.6% in 2015 and 2016, with the lowest being 24.5% in 2003.



### Tax-to-GDP ratio compared to the OECD, 2017

The chart below shows tax-to-GDP ratios for 2017. As Japan is unable to provide 2017 data, the latest available data from 2016 has been used. Japan's 2016 tax-to-GDP ratio ranked it 26th out of 36 OECD countries in terms of the tax-to-GDP ratio compared with the 2017 figures. In 2016 Japan had a tax-to-GDP ratio of 30.6%, compared with the OECD average of 34.2% in 2017 and 34.0% in 2016. In 2016 Japan was also ranked 26th out of 36 OECD countries in terms of the tax-to-GDP ratio.



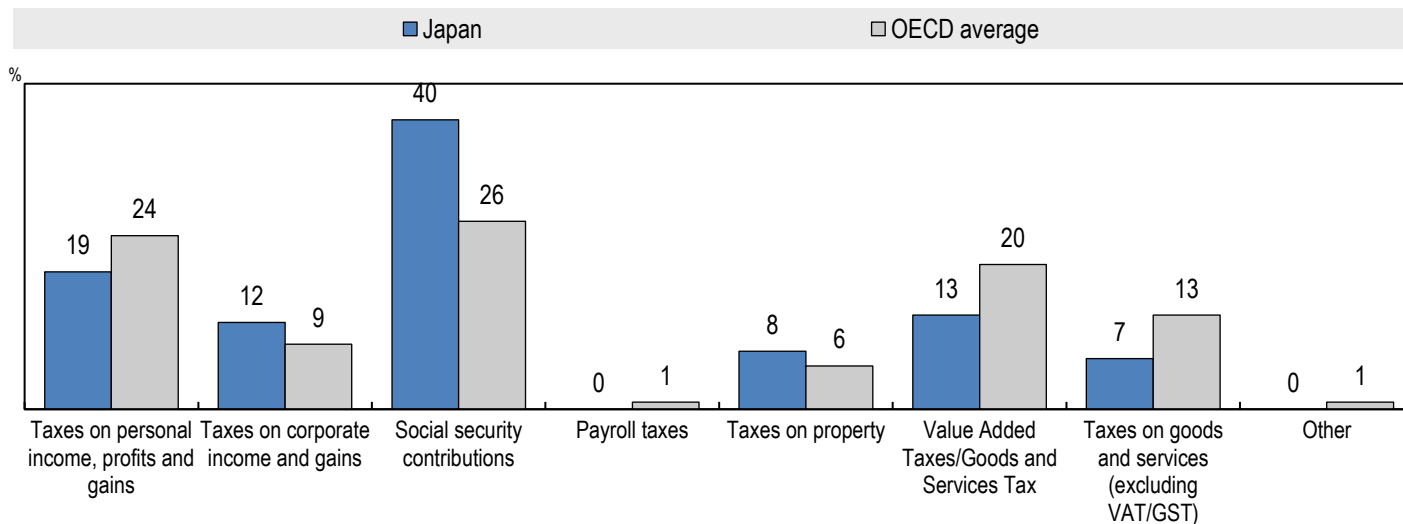
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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.

## Tax structures

### Tax structure compared to the OECD average

The structure of tax receipts in Japan compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Japan is characterised by:

- » Substantially higher revenues from social security contributions, and higher revenues from taxes on corporate income & gains and property taxes.
- » A lower proportion of revenues from taxes on personal income, profits & gains; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Japan			Position in OECD <sup>2</sup>		
	Yen, billions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	50 448	50 969	- 521	31	31	-	21st	20th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	30 670	30 847	- 177	19	19	-	24th	24th	-
<i>Corporate income and gains</i>	19 778	20 122	- 344	12	12	-	7th	6th	- 1
Social security contributions	66 614	64 465	+ 2 149	40	39	+ 1	4th	5th	+ 1
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	13 772	13 400	+ 373	8	8	-	10th	10th	-
Taxes on goods and services	33 711	34 286	- 575	20	21	- 1	35th	35th	-
<i>of which VAT</i>	21 931	22 400	- 469	13	14	- 1	33rd	32nd	- 1
Other	418	413	+ 5	-	-	-	29th	29th	-
<b>TOTAL</b>	<b>164 963</b>	<b>163 533</b>	<b>+ 1 430</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

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