

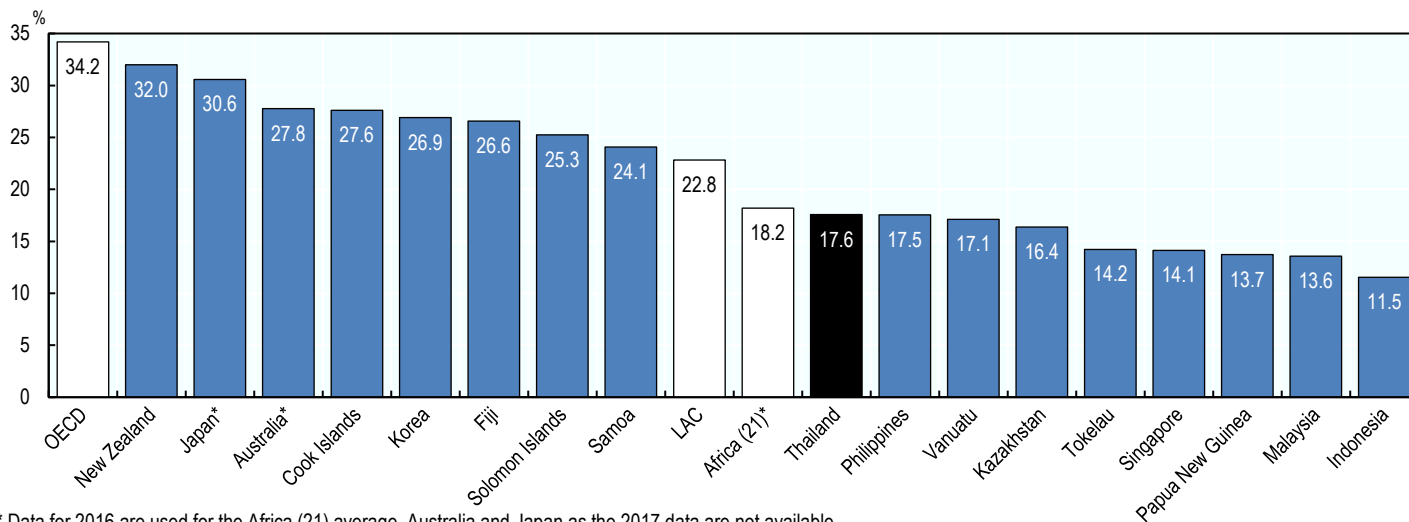


## Revenue Statistics in Asian and Pacific Economies 2019 — Thailand

### Tax-to-GDP ratio

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

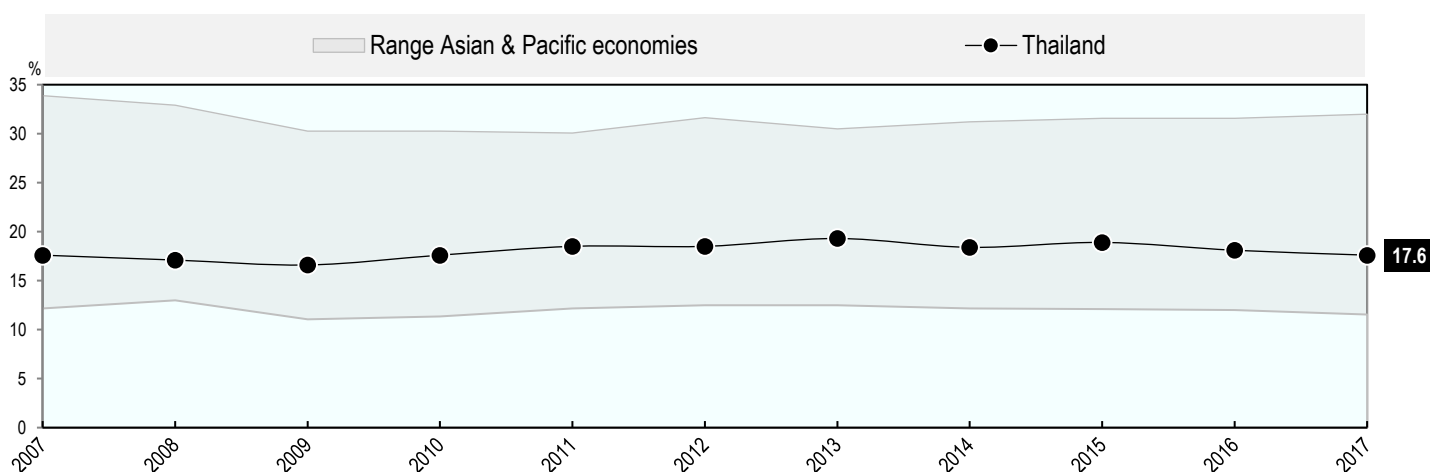
Thailand's tax-to-GDP ratio was 17.6% in 2017, below the OECD average (34.2%) by 16.6 percentage points, and also below the LAC and Africa (21)\* averages (22.8% and 18.2%, respectively).



\* 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 Thailand decreased by 0.5 percentage points from 18.1% in 2016 to 17.6% in 2017. From 2007 to 2017, the tax-to-GDP ratio in Thailand did not change by 0.0 percentage points from 17.6% to 17.6%. The highest tax-to-GDP ratio in this period was 19.3% in 2013, and the lowest 16.6% in 2009.



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>

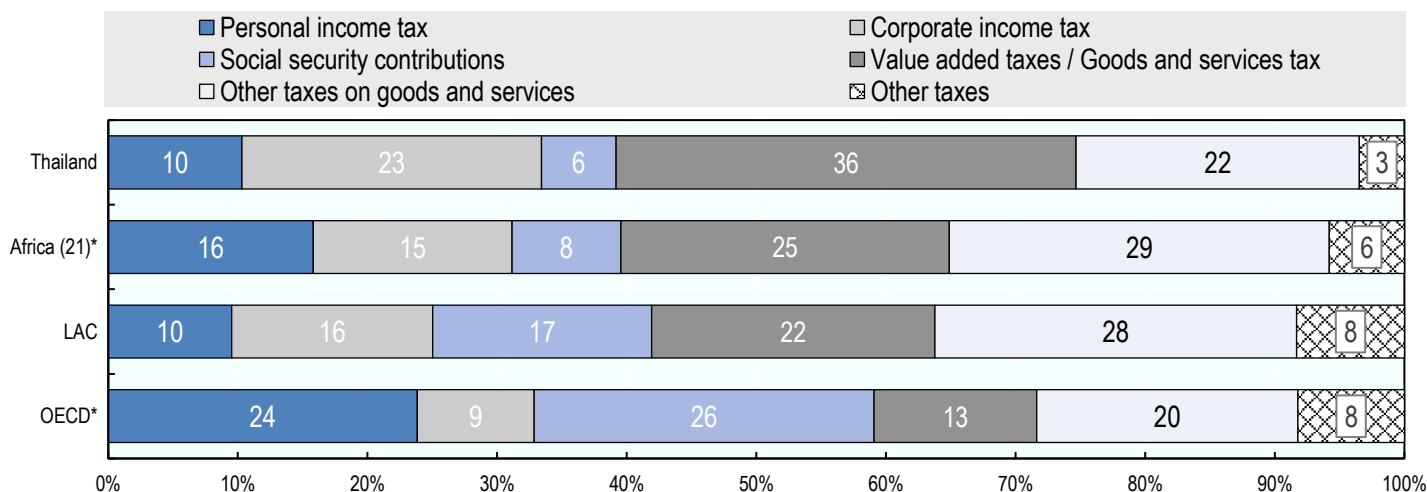
Regional averages (OECD, LAC, AFRICA (21)) refer to the 2019 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2018 editions of Revenue Statistics and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://www.oecd.org/global-rev-stats-database)



## 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 Thailand in 2017 was derived from value added taxes / goods and services tax (35.5%). The second-highest share of tax revenues in 2017 was derived from corporate income tax (23.1%).



\* 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 Thailand

	Tax Revenues in national currency			Tax structure in Thailand		
	Thailand Baht, Millions			% in GDP		
	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains	893 754	894 058	- 304	5.9	6.2	-0.4
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	275 928	283 003	- 7 075	1.8	2.0	-0.2
Corporate income and gains	617 826	611 055	+ 6 771	4.1	4.3	-0.2
Social security contributions	153 488	145 693	+ 7 795	1.0	1.0	-0.0
Taxes on goods and services	1 533 483	1 477 287	+ 56 196	10.1	10.3	-0.2
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	584 342	558 192	+ 26 150	3.8	3.9	-0.1
Taxes on specific goods and services	802 138	754 010	+ 48 128	5.3	5.3	+0.0
<i>of which</i>	-	-	-	-	-	-
Excises	642 966	589 363	+ 53 603	4.2	4.1	+0.1
Customs and import duties	90 485	97 400	- 6 915	0.6	0.7	-0.1
Other taxes	92 689	78 758	+ 13 931	0.6	0.5	+0.1
<b>TOTAL</b>	<b>2 673 414</b>	<b>2 595 796</b>	<b>+ 77 618</b>	<b>17.6</b>	<b>18.1</b>	<b>-0.5</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.

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](http://oe.cd/revenue-statistics-in-asia-and-pacific)