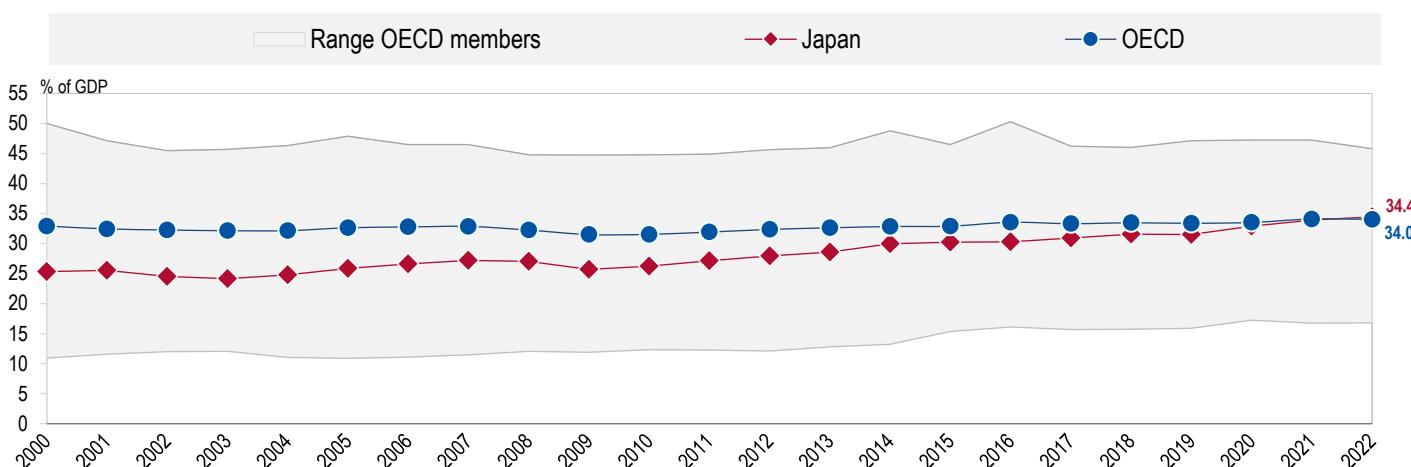


## Revenue Statistics 2024 - Japan

### Tax-to-GDP ratio

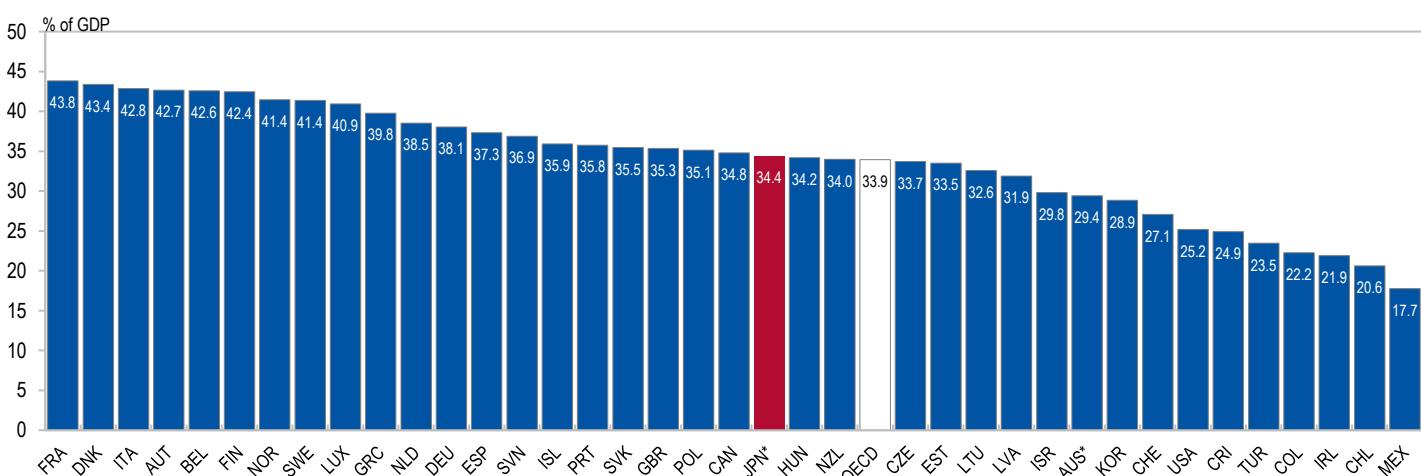
#### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Japan increased by 0.6 percentage points from 33.9% in 2021 to 34.4% in 2022\*. Between 2021 and 2022 the OECD average decreased from 34.08% to 34.04%. The tax-to-GDP ratio in Japan has increased from 25.3% in 2000 to 34.4% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period the highest tax-to-GDP ratio in Japan was 34.4% in 2022, with the lowest being 24.1% in 2003.



#### Tax-to-GDP ratio compared to the OECD, 2023

The chart below shows tax-to-GDP ratios for 2023. As Japan is unable to provide 2023 data, the latest available data from 2022 has been used. Japan's 2022 tax-to-GDP ratio ranked it 21st<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio compared with the 2023 figures. In 2022 Japan had a tax-to-GDP ratio of 34.4%, compared with the OECD average of 33.9% in 2023 and 34.0% in 2022.



\* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

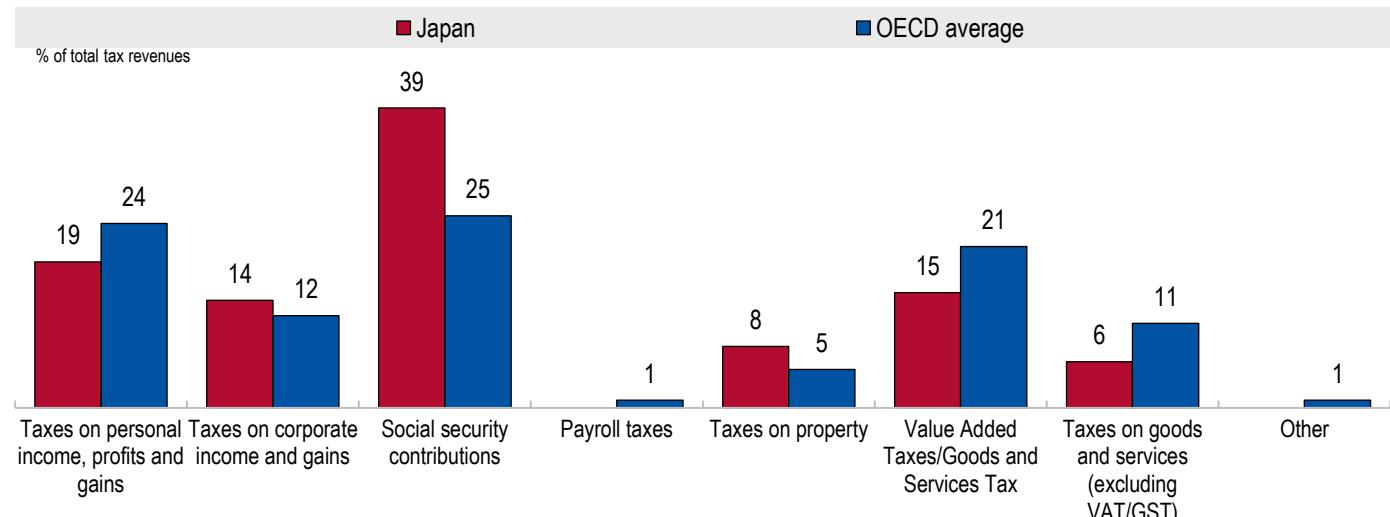
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



## Tax structures

### Tax structure compared to the OECD average, 2022

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 structure	Tax Revenues in national currency			Tax structure in Japan			Position in OECD		
	Yen, billions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains <sup>1</sup>	60 006	63 669	+ 3 663	32	33	+ 1	21st	23rd	- 2
of which									
Personal income, profits and gains	35 439	36 835	+ 1 396	19	19	-	28th	27th	+ 1
Corporate income and gains	24 567	26 834	+ 2 267	13	14	+ 1	9th	10th	- 1
Social security contributions	73 702	75 458	+ 1 756	39	39	-	4th	4th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	14 779	15 414	+ 636	8	8	-	12th	10th	+ 2
Taxes on goods and services	39 010	40 827	+ 1 817	21	21	-	36th	35th	+ 1
of which VAT	28 059	29 494	+ 1 436	15	15	-	32nd	33rd	- 1
Other	496	479	- 17	-	-	-	29th	29th	-
<b>TOTAL</b>	<b>187 992</b>	<b>195 848</b>	<b>+ 7 856</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 chart and table may not sum to the total due to rounding.

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

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

## Contacts

### Kurt Van Dender

Centre for Tax Policy and Administration  
Head, Tax Policy and Statistics Division  
Kurt.VanDender@oecd.org

### Alexander Pick

Centre for Tax Policy and Administration  
Head, Tax Data & Statistical Analysis Unit  
Alexander.Pick@oecd.org

### Nicolas Miranda

Centre for Tax Policy and Administration  
Statistician, Tax Data & Statistical Analysis Unit  
Nicolas.Miranda@oecd.org