



The Global Revenue Statistics Database 2024

The Global Revenue Statistics Database

“The Global Revenue Statistics Database is a unique and freely accessible resource that provides harmonised, high-quality data on public revenues over time for 135 economies. Produced in close collaboration with participating countries and regional organisations across Africa, Asia-Pacific, Europe, North America and Latin America and the Caribbean, the Global Revenue Statistics Database supports countries to navigate domestic policymaking and international co-ordination.”

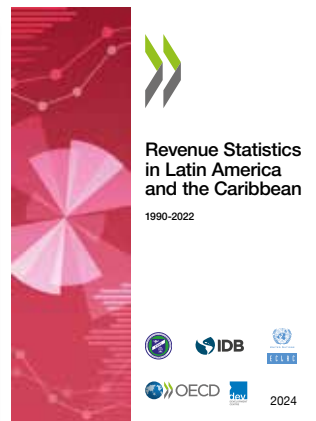
Manal Corwin

Director, OECD Centre for Tax Policy and Administration

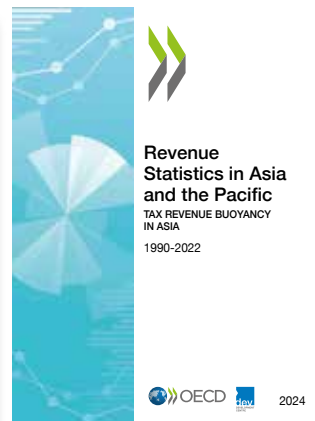
The Revenue Statistics publications



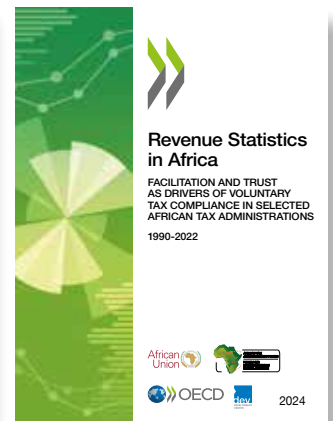
Revenue Statistics
Published since 1972
Data from 1965



**Revenue Statistics
in Latin America
and the Caribbean**
Published since 2011
Data from 1990



**Revenue Statistics
in Asia and the
Pacific**
Published since 2014
Data from 1990



**Revenue Statistics
in Africa**
Published since 2016
Data from 1990



In collaboration with:



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Swiss Confederation

Federal Department of Economic Affairs,
Education and Research EAER
State Secretariat for Economic Affairs SECO



Partnerships



The OECD Development Centre, established in 1961, provides a unique, inclusive platform for knowledge sharing and evidence-based policy dialogue. It currently has 54 members and brings together OECD and non-OECD countries at different levels of development on an equal footing.

Latin America and the Caribbean



The Economic Commission for Latin America and the Caribbean (ECLAC) is one of the five regional commissions of the United Nations. It was founded with the purpose of contributing to the economic development of Latin America, co-ordinating actions directed towards this end, and reinforcing economic ties among countries and with other nations of the world. The promotion of the region's social development was later included among its primary objectives. The 33 countries of Latin America and the Caribbean, together with several Asian, European and North American nations that have historical, economic and cultural ties with the region, comprise the 46 Member States of ECLAC.



The Inter-American Centre of Tax Administrations (CIAT) supports the efforts of national governments by promoting the evolution, social acceptance and institutional strengthening of tax administrations, encouraging international co-operation and the exchange of experiences and best practices. CIAT is a non-profit international public organisation that provides specialised technical assistance for the modernisation and strengthening of tax administrations. Founded in 1967, CIAT currently has 42 member countries and associate member countries from four continents.



The Inter-American Development Bank (IDB) was founded in 1959. Its core objectives are reducing poverty and inequality, addressing climate change, and bolstering sustainable growth. To achieve these objectives, its seven focus areas are: biodiversity and natural capital; gender equality, institutional capacity, the rule of law and citizen security; human capital development; sustainable, resilient and inclusive infrastructure; productive development in the private sector; and regional integration. The IDB is the leading source of development financing for Latin America and the Caribbean providing loans, grants, and technical assistance; and conducting extensive research.

Asia and Pacific



The Asian Development Bank (ADB) is a financial institution that is Asian in character and fosters economic growth and co-operation 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, 49 of which are from the Asia and Pacific region.



The Pacific Community 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.



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.

Africa



ATAF is an international organisation founded in 2008. Currently representing 44 member countries, it provides a platform for co-operation among African tax authorities.



The African Union is a continental organisation representing 55 African States. Founded in 1963 as the Organisation of African Unity, it became the African Union in 2002. The organisation is made up of both political and administrative bodies to promote unity and solidarity among African States and to co-ordinate and intensify co-operation for development.

About the **Global Revenue Statistics Database**

Progress with domestic resource mobilisation is a prerequisite for sustainable development and features among the sustainable development goals (SDGs). It is also essential to countries as they seek to recover from the lasting effects of the COVID-19 crisis and address other profound challenges, both domestic and international. The **Global Revenue Statistics Database** supports these efforts by measuring progress on domestic revenue mobilisation and providing country-specific indicators, thereby contributing to the achievement of SDG 17 and the Addis Ababa Action Agenda, as well fulfilling a request from more than 75 countries and international organisations participating in the Addis Tax Initiative.

The **Global Revenue Statistics Database** shows that many countries have made significant progress in mobilising domestic financing for development in the 21st century, although progress has stalled in recent years in some regions, in part due to the impact of the COVID-19 pandemic. Tax revenues are now higher as a percentage of GDP and their levels are more evenly distributed across economies than they were at the turn of the century. With few exceptions, economies that recorded the lowest level of tax revenues in 2000 have increased their revenues the most.

The database draws from the wealth of information contained in the annual **Revenue Statistics** publications, which cover Africa, Asia and the Pacific, Latin America and Caribbean (LAC) and OECD countries. Produced jointly with regional partners and in close collaboration with participating economies, the publications provide insights into tax systems and revenue priorities in each region.

KEY FEATURES OF THE DATABASE

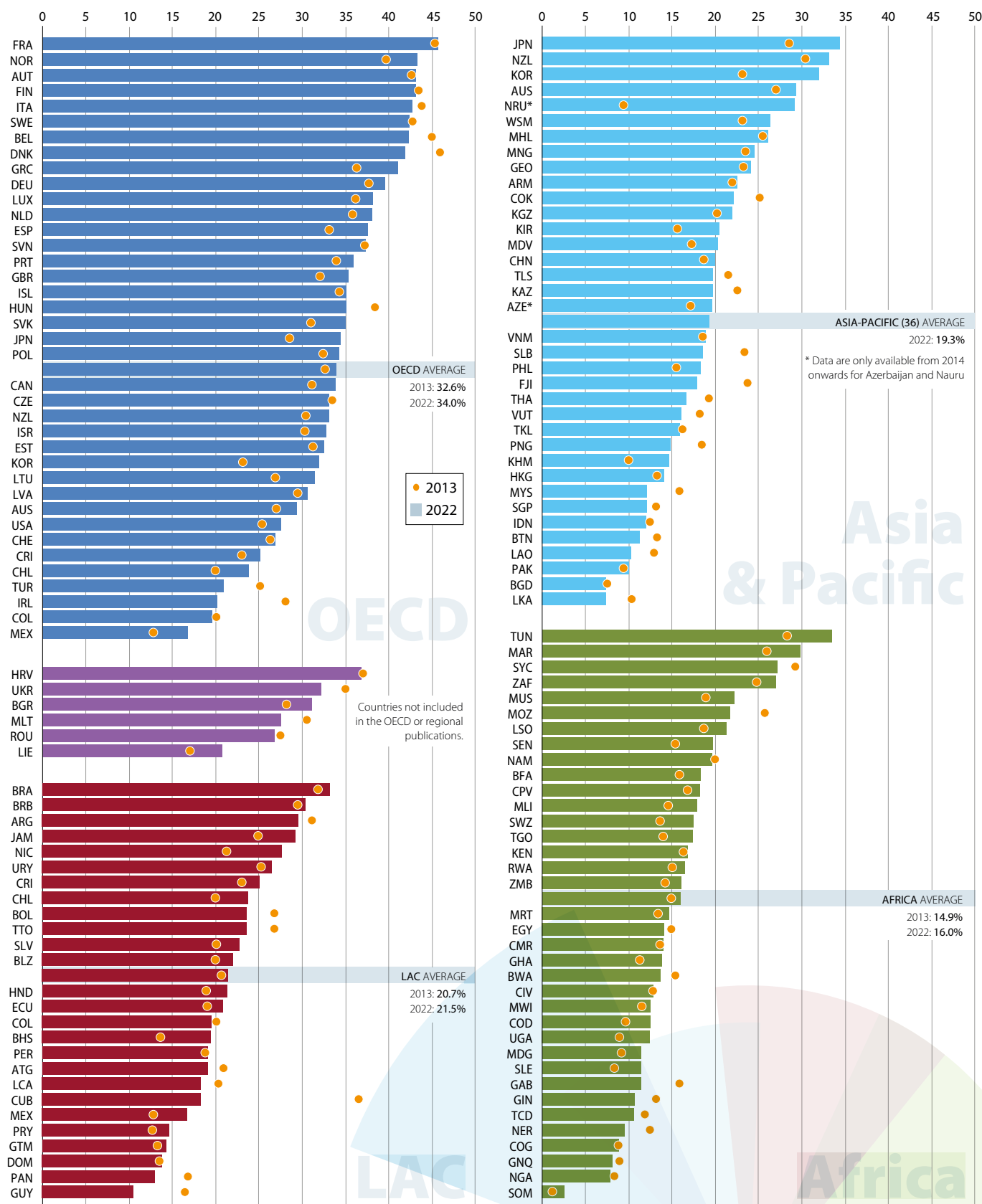
- A detailed, reliable and interactive resource, freely available online.
- Indicators on tax levels and tax structures for 135 economies across the world.
- Data is harmonised according to a rigorously-applied, internationally-recognised statistical standard, providing a robust foundation for cross-country benchmarking, tax policy design and international co-operation.
- Produced in partnership with and validated by participating economies and regional organisations.

KEY DEVELOPMENTS IN 2024

- In 2024, the database has grown to include eight new countries (Azerbaijan, Kiribati, the Marshall Islands, Mozambique, Romania, Somalia, Sri Lanka and Zambia), bringing total coverage to 135 economies that together account for over 85% of global GDP.
- Between 2021 and 2022, the tax-to-GDP ratio increased in 86 economies, remained unchanged in six and declined in 42. For more than 60% of economies, the magnitude of change was less than 1 percentage point while 6 economies experienced declines larger than 2 percentage points in their tax-to-GDP ratio.
- The average tax-to-GDP ratio for Africa (36 countries) increased by 0.5 p.p. to 16.0% of GDP in 2022; it rose by 0.3 p.p. to 21.5% for the LAC region and by 0.6 p.p. to 19.3% for the Asia-Pacific region (36 economies). The average for OECD countries decreased by 0.1 p.p. to 34.0% in 2022.

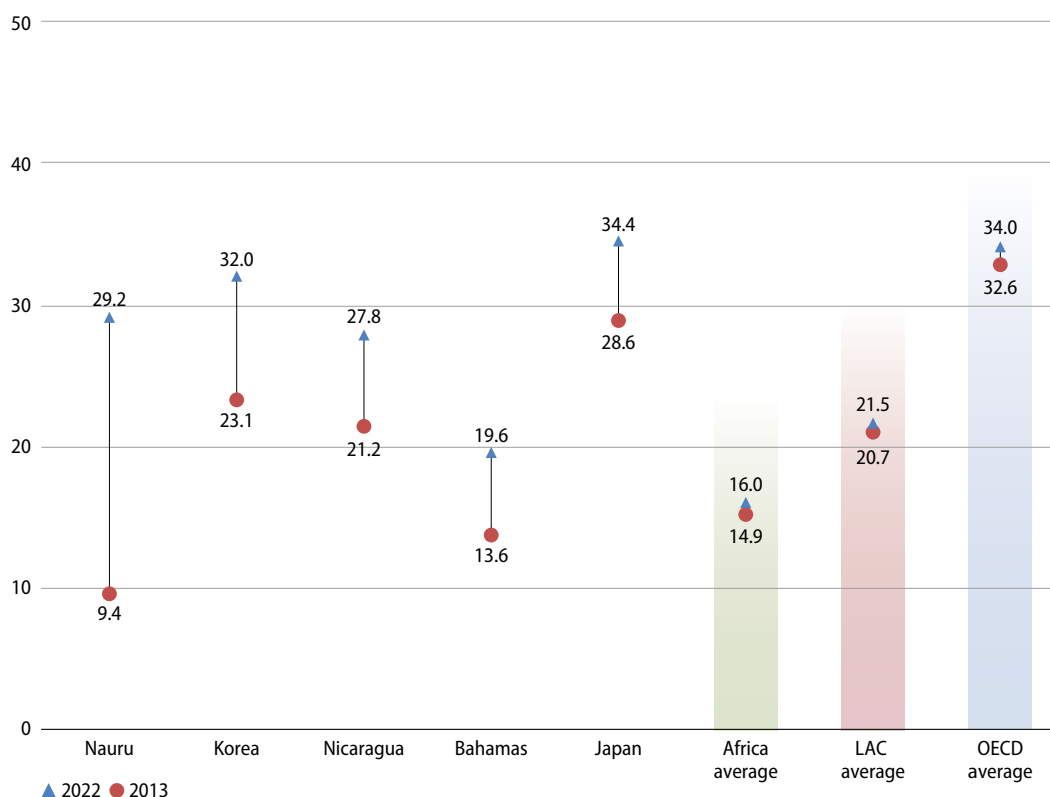
SNAPSHOT: KEY RESULTS FROM THE GLOBAL REVENUE STATISTICS DATABASE
(as of 6 December 2024)

Tax-to-GDP ratios in 2013 and 2022



SNAPSHOT: KEY RESULTS FROM THE GLOBAL REVENUE STATISTICS DATABASE (as of 6 December 2024)

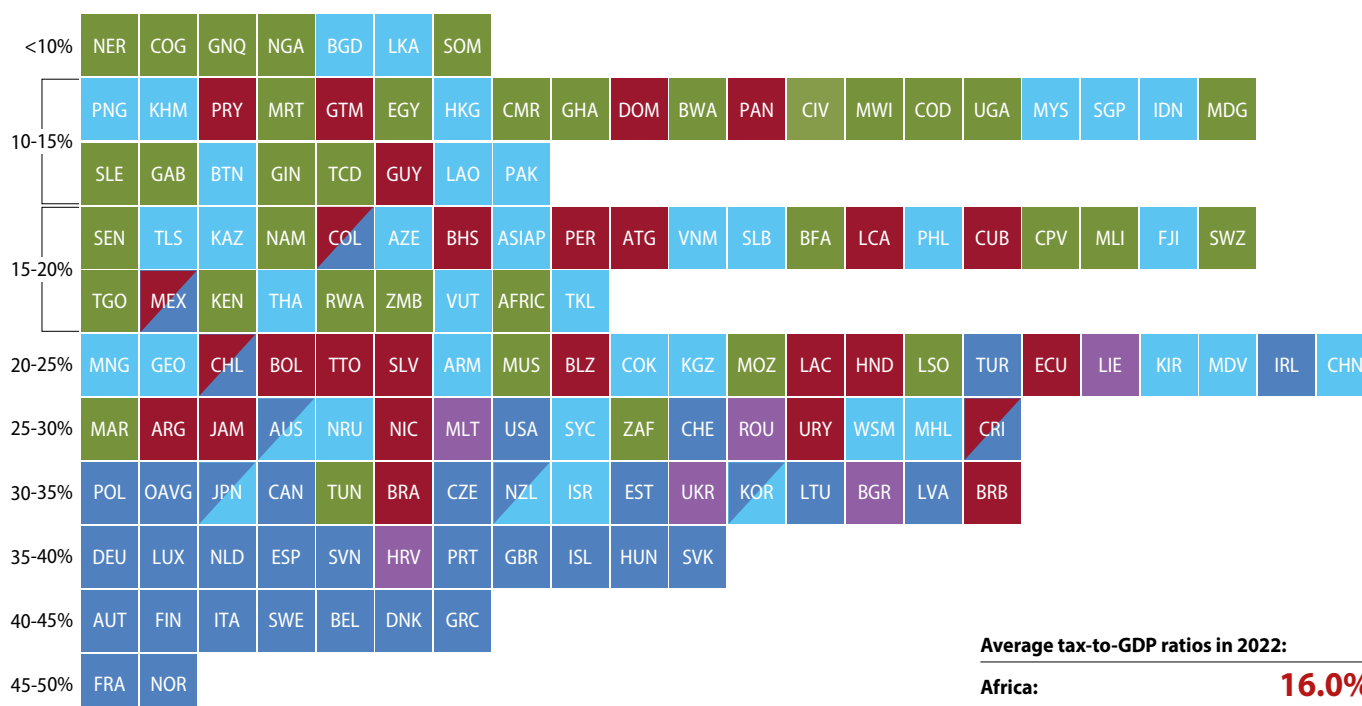
Changes in tax-to-GDP ratios in the five countries with the highest increases and in regional averages between 2013 and 2022



Between 2013 and 2022:

- Over the last decade, tax-to-GDP ratios have increased in more than 60% of the economies included in the **Global Revenue Statistics database**.
- The tax-to-GDP ratios have increased by 5 percentage points or more in 8 countries over the last decade (the Bahamas, Greece, Japan, Kiribati, Korea, Nauru, Nicaragua and Tunisia).
- The regional averages have also increased over time:
 - The Africa average increased by 1.1 p.p. from 14.9% in 2013 to 16.0% in 2022.
 - The LAC average increased by 0.8 p.p. from 20.7% in 2013 to 21.5% in 2022.
 - The OECD average increased by 1.4 p.p. from 32.6% in 2013 to 34.0% in 2022.

Tax-to-GDP ratios varied across economies and also within regions in 2022

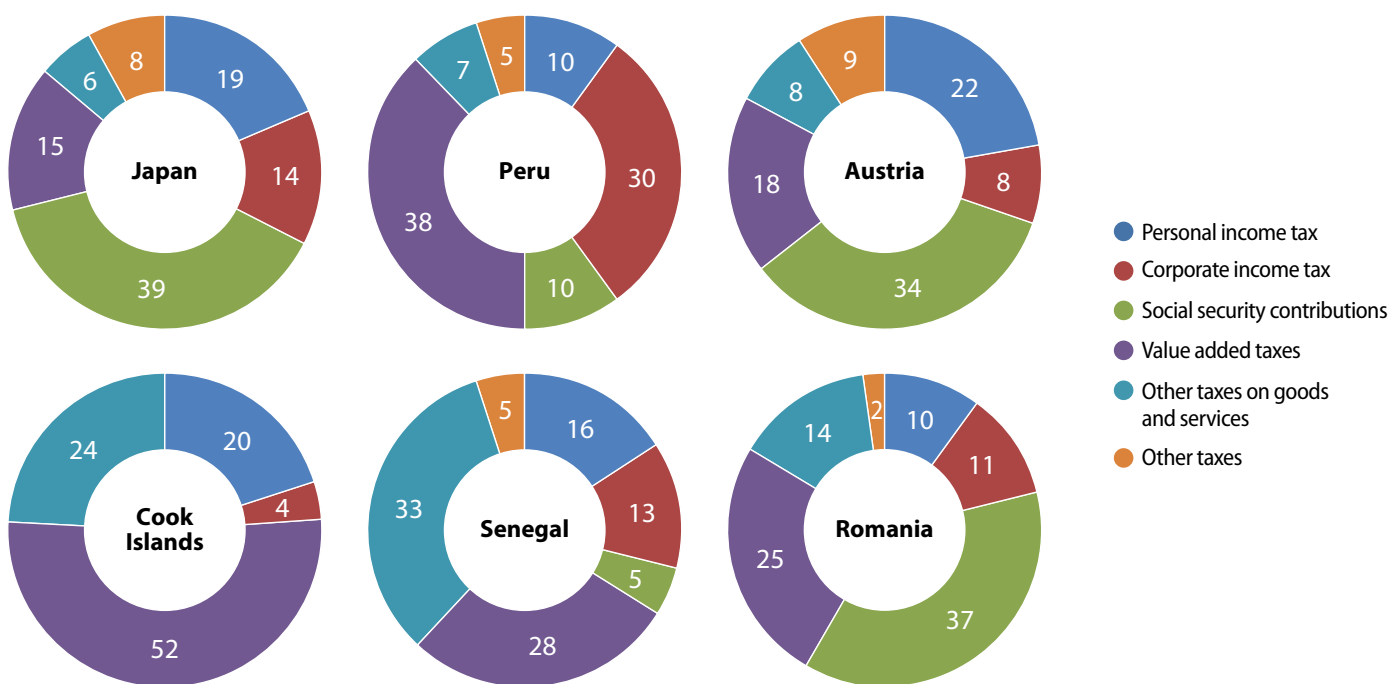
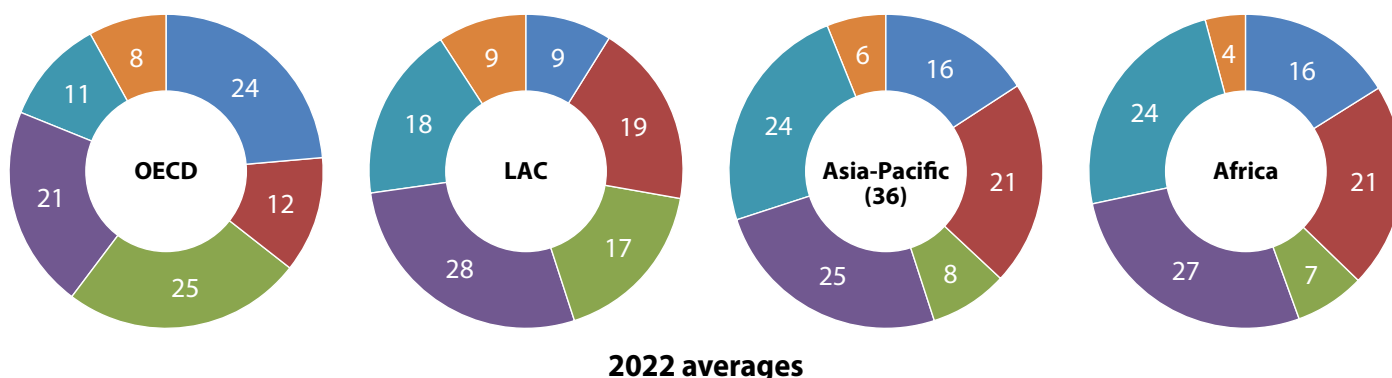


Average tax-to-GDP ratios in 2022:


Africa:	16.0%
Asia & Pacific (36):	19.3%
Latin America and the Caribbean:	21.5%
OECD:	34.0%

Tax revenues were typically higher and more evenly distributed across economies in 2022 than they were in 2013.

Tax structures for the Africa, Asia-Pacific (36), LAC and OECD averages and for selected economies in 2022 (%)



Economies in Africa, Latin America and the Caribbean, and Asia and the Pacific rely more on revenues from taxes on goods and services and corporate income taxes, whereas OECD countries rely more on revenues from social security contributions and personal income taxes.



An OECD Taxation Working Paper, *Domestic Revenue Mobilisation: A new database on tax levels and structures in 80 countries*, provides more detail on the key findings from the initial release of the database: <https://doi.org/10.1787/a87feae8-en>

Access the *Global Revenue Statistics Database* at:

<https://www.oecd.org/tax/tax-policy/global-revenue-statistics-database.htm>



For more information:



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<https://oe.cd/globalrevstats>



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