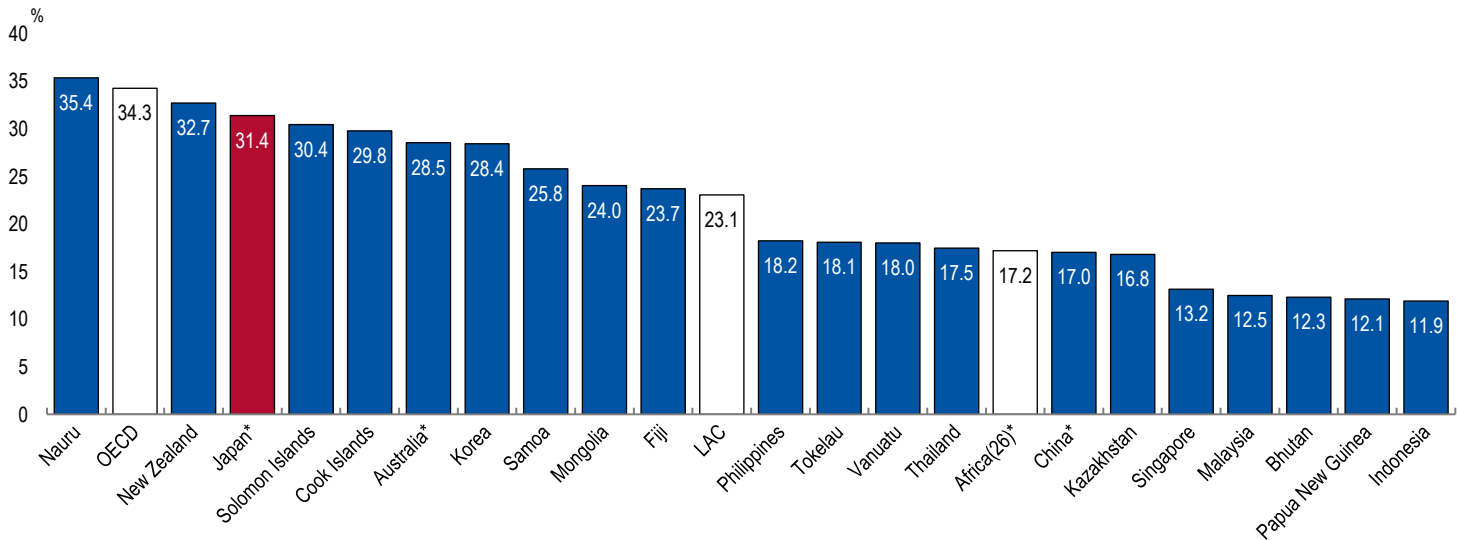


# Revenue Statistics in Asian and Pacific Economies 2020 – Japan

## Tax-to-GDP ratio

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

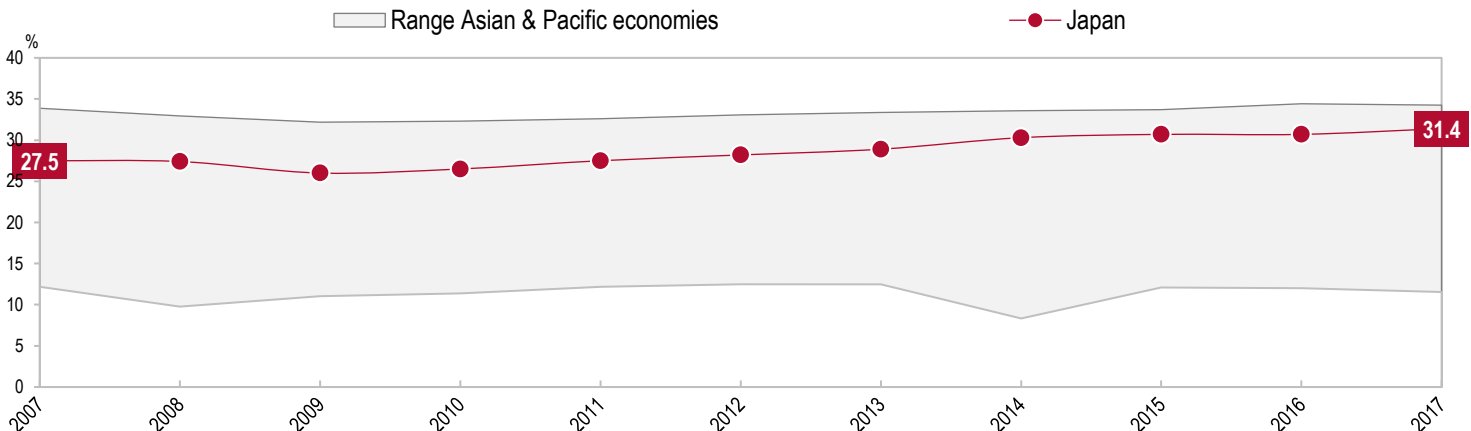
Japan's tax-to-GDP ratio was 31.4% in 2017\* (latest available data), below the OECD average (34.3%) by 2.9 percentage points, and above the LAC and Africa (26)\* averages (23.1% and 17.2%, respectively).



\* Data for 2017 are used for the Africa (26) average, Australia and Japan as the 2018 data are not available. The tax-to-GDP ratio for China does not include revenue from social security contributions (SSCs) as detailed data were not available.

## Tax-to-GDP ratio over time

The tax-to-GDP ratio in Japan increased by 0.7 percentage points from 30.7% in 2016 to 31.4% in 2017. From 2007 to 2017, the tax-to-GDP ratio in Japan increased by 3.9 percentage points from 27.5% to 31.4%. The highest tax-to-GDP ratio in this period was 31.4% in 2017, and the lowest 26.0% 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>

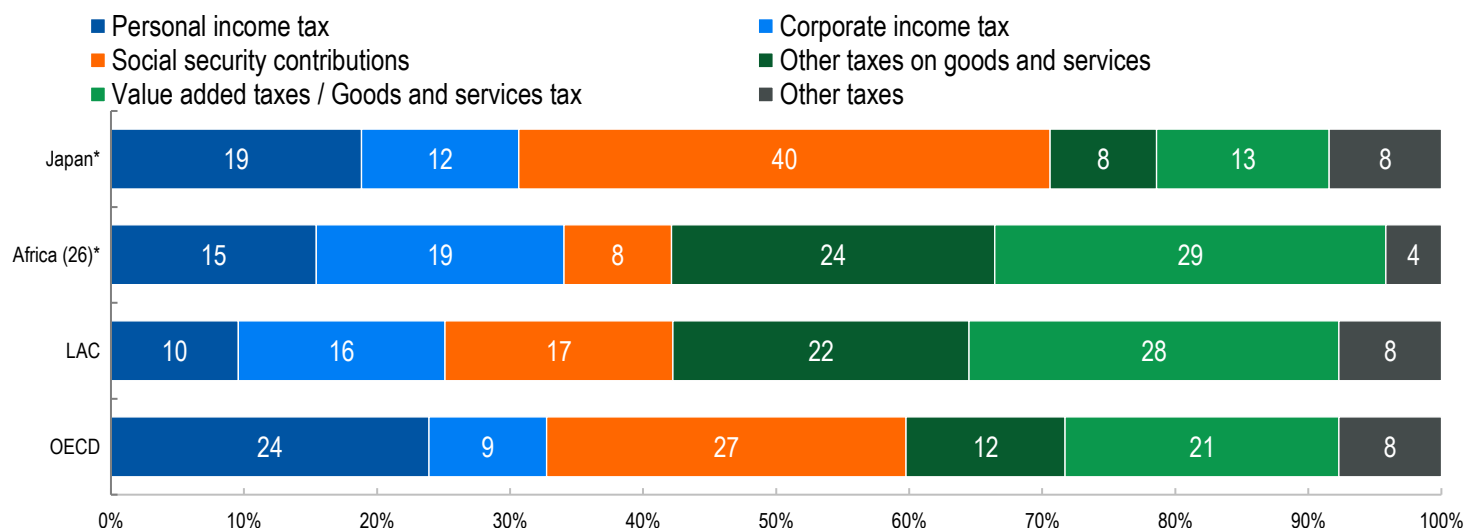
Regional averages (OECD, LAC, AFRICA (26)) refer to the 2020 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2019 editions of the Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://www.oecd.org/global-rev-stats-database)



## 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 Japan in 2017 was derived from social security contributions (39.9%). The second-highest share of tax revenues in 2017 was derived from personal income tax (18.8%).



\* Data for 2017 are used for the Africa (26) average and Japan as the 2018 data are not available.

### Summary of the tax structure in Japan

	Tax Revenues in national currency			Tax structure in Japan		
	Japanese Yen, Billions			% in GDP		
	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains	52 658	50 448	+ 2 210	9.6	9.4	+ 0.2
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	32 325	30 670	+ 1 655	5.9	5.7	+ 0.2
Corporate income and gains	20 333	19 778	+ 555	3.7	3.7	+ 0.0
Social security contributions	68 562	66 614	+ 1 947	12.5	12.4	+ 0.1
Taxes on goods and services	36 031	33 711	+ 2 320	6.6	6.3	+ 0.3
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	22 249	21 931	+ 318	4.1	4.1	- 0.0
Taxes on specific goods and services	11 333	9 323	+ 2 009	2.1	1.7	+ 0.3
<i>of which</i>	-	-	-	-	-	-
Excises	10 241	8 316	+ 1 925	1.9	1.5	+ 0.3
Customs and import duties	1 024	939	+ 85	0.2	0.2	+ 0.0
Other taxes	14 501	14 190	+ 311	2.6	2.6	+ 0.0
<b>TOTAL</b>	<b>171 751</b>	<b>164 963</b>	<b>+ 6 789</b>	<b>31.4</b>	<b>30.7</b>	<b>+ 0.6</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)



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