Revenue Statistics in Asia and the Pacific
Achieving the Sustainable Development Goals (SDGs) of the United Nations’ 2030 Agenda for Sustainable Development will require the mobilisation of increasing levels of public revenue. **Revenue Statistics in Asia and the Pacific** presents key indicators to track progress on domestic resource mobilisation and to inform tax policy and reform that could help fill the financing gap to fund the SDGs.

The report presents detailed, internationally comparable data on tax revenues for 24 Asian and Pacific economies: Australia, Bhutan, People’s Republic of China (referred to “China” hereafter), the Cook Islands, Fiji, Indonesia, Japan, Kazakhstan, Korea, Lao People’s Democratic Republic (referred to “Lao PDR” hereafter), Malaysia, the Maldives, Mongolia, Nauru, New Zealand, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam. It also provides information on non-tax revenues for sixteen economies for Bhutan, the Cook Islands, Fiji, Kazakhstan, Lao PDR, the Maldives, Mongolia, Nauru, Papua New Guinea, the Philippines, Samoa, Singapore, Thailand, Tokelau, Vanuatu and Viet Nam.

**Definitions and classifications**

*Revenue Statistics in Asia and the Pacific* follows the OECD tax classification where taxes are defined as compulsory, unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government are not normally in proportion to their payments. Compulsory social security contributions paid to general government are classified as taxes.

Taxes are classified according to their base. The six main categories are: taxes on income and profits; social security contributions; payroll and workforce taxes; property taxes; goods and services taxes and other taxes.

Non-tax revenues are all other revenues received by general government, not classified as taxes. They include: grants (foreign aid); property income (rents and royalties, interest and dividends and other property income); sales of goods and services (including administrative fees); fines, penalties and forfeits; and miscellaneous and unidentified revenue.


The publication is available at [https://oe.cd/revstatsap](https://oe.cd/revstatsap)
In 2019, the Asia-Pacific (24) average tax-to-GDP ratio was 21.0%, below the OECD and LAC averages, (33.8% and 22.9%, respectively) and higher than the Africa (30) average (16.6%, 2018 figure). Tax-to-GDP ratios in the 24 Asian and Pacific economies ranged from 10.3% in Bhutan to 48.2% in Nauru. Most Asian countries in this report had a tax-to-GDP ratio below the Asia-Pacific (24) average, except for Japan (32.0%, 2018 figure), Korea (27.4%), Mongolia (24.2%) and China (22.1%). By contrast, only four of the ten Pacific economies had a tax-to-GDP ratio below the Asia-Pacific (24) average, including Papua New Guinea (12.4%), Vanuatu (17.1%), Tokelau (19.2%) and the Solomon Islands (20.4%).

Figure 1. Tax-to-GDP ratios in Asia and Pacific economies (total tax revenue as % of GDP), 2019

Notes: 2018 data are used for the Africa (30) average, Australia and Japan, as 2019 data are not available.
Source: OECD (2021), Revenue Statistics in Asia and the Pacific 2021.
CHANGES IN TAX-TO-GDP RATIOS IN ASIA AND THE PACIFIC

Between 2018 and 2019, tax-to-GDP ratios decreased in over two-thirds (15) of the 22 economies for which 2019 data are available. They decreased by more than one percentage point (p.p.) in six economies: Bhutan, China (exclusive of social security contributions), the Cook Islands, Fiji, Samoa, and the Solomon Islands. Two of the three largest decreases, in the Cook Islands and Bhutan, were influenced by the inclusion of part of the 2020 calendar year in the 2019 fiscal year: the decrease of 3.0 p.p. in the Cook Islands was driven by lower income tax revenue due to the collapse in tourism as a result of COVID-19 travel restrictions; and in Bhutan a decline in revenue from taxes on goods and services during the COVID-19 pandemic contributed to the 2.3 p.p. decrease. The largest decrease, of 3.6 p.p. in the Solomon Islands, was due to lower economic activity during the national elections and a decline in logging exports.

Of the seven economies where tax-to-GDP ratios increased in 2019, the largest increases were in Nauru and Tokelau (12.9 p.p. and 1.2 p.p., respectively). In Nauru, tax-to-GDP ratios increased following increases in income tax rates for employees and service providers of the Regional Processing Centre. The increase in the tax-to-GDP ratio in Tokelau was driven by higher income taxes following general increases in salaries. Increases in the remaining five economies were smaller than one percentage point.

Over a longer timeframe, fourteen of the 24 Asian and Pacific economies have increased their tax-to-GDP ratios. The highest increases over the last decade were observed in Korea (5.0 p.p.), Japan (5.5 p.p., 2010 to 2018), Samoa (6.2 p.p.), the Maldives (9.6 p.p.) and Nauru (39.8 p.p., since 2014). Across the same period, Viet Nam, Papua New Guinea and Kazakhstan experienced the largest decreases in their tax-to-GDP ratios (4.1 p.p., 4.5 p.p. and 7.1 p.p., respectively), driven in all three countries by decreases in corporate income tax (CIT) revenues, which were negatively affected by lower resource prices in Papua New Guinea and Kazakhstan and by several decreases of the standard CIT rate in Viet Nam.

Figure 2. Changes in tax-to-GDP ratios, percentage points, 2018-19 and 2010-19

*Notes: Countries with an asterisk report data on a fiscal year basis which includes part of 2020 in the fiscal year 2019. 2018 data are used for Australia and Japan. The tax-to-GDP ratios for China are shown exclusive of SSCs which are only available for 2019. Data for Nauru are only available from 2014 onwards.

Source: OECD (2021), Revenue Statistics in Asia and the Pacific 2021.
TAX STRUCTURES IN ASIA AND THE PACIFIC

On average, taxes on goods and services were the main source of tax revenues in the Asia-Pacific region in 2019, accounting on average for 49.8% of total tax revenues, similar to the Africa (30) and the LAC averages (51.9%, 2018 figure and 50.3%, respectively) and higher than the OECD (32.7%, 2018 figure). However, within this category, the average share of value-added taxes in total revenues was lower in Asia-Pacific (24) (22.8%) than in Africa (30) and LAC (29.7%, 2018 figure and 28.0%, respectively) and similar to the OECD average (20.4%, 2018 figure).

Revenues from personal income taxes (PIT) accounted for an average of 17.0% of total tax revenues in Asia-Pacific, similar to the Africa (30) average of 17.5% (2018 figure), above the LAC average (9.1%) and below the OECD average (23.5%, 2018 figure).

Corporate income tax revenues accounted for a larger share of total tax revenues in the Asian-Pacific region, on average, at 20.1%, similar to the Africa (30) average (19.2%, 2018 figure) and above the shares in LAC (15.5%) and the OECD (10.0%, 2018 figure). In Pacific economies, PIT accounted for a larger share of total taxation than CIT (with the exception of Fiji); whereas the CIT share was higher than the PIT share in Asian countries, except in Korea and Japan.

Social security contributions (SSCs) played a small role in revenues for most Asian and Pacific economies, at 6.6% of total revenues. None of the Pacific economies levy SSCs and most of the Asian countries in the publication have very low SSCs. However, four Asian countries derive more than 15% of total tax revenues from SSCs: Japan (40.2%, 2018 figure); China (27.5%), Korea (26.7%) and Mongolia (19.8%).

Figure 3. Tax structures (% of total tax revenue), 2019

Notes: 2018 data are used for the Africa (30) average, Australia, Japan and the OECD average.

Source: OECD (2021), Revenue Statistics in Asia and the Pacific 2021.
This publication also includes data on non-tax revenues for sixteen economies (Bhutan, the Cook Islands, Fiji, Kazakhstan, Lao PDR, the Maldives, Mongolia, Nauru, Papua New Guinea, the Philippines, Samoa, Singapore, Thailand, Tokelau, Vanuatu and Viet Nam).

In 2019, non-tax revenues were greater than 10% of GDP in Samoa (11.0%), the Cook Islands (15.3%), Bhutan (19.2%), Vanuatu (24.2%), Nauru (85.2%) and Tokelau (220.1%). Grants were an important source of revenue in 2019 in seven economies (Bhutan, the Cook Islands, Lao PDR, Papua New Guinea, Samoa, Tokelau, and Vanuatu), exceeding 30% of total non-tax revenues. Property-related income accounted for the largest share of non-tax revenues in Singapore (85.7%), Kazakhstan (78.1%), Nauru (53.8%), Thailand (52.6%) and Tokelau (51.2%), and also contributed more than 40% in the Philippines, Fiji and Mongolia.

Table 1. Non-tax revenue as a percentage of GDP and non-tax revenue of main headings as percentage of total non-tax revenues in selected economies, 2019

<table>
<thead>
<tr>
<th>Non-tax revenue/GDP</th>
<th>Grants/Total non-tax</th>
<th>Property income/Total non-tax</th>
<th>Sales of goods and services/Total non-tax</th>
<th>Fines, penalties and forfeits/Total non-tax</th>
<th>Miscellaneous and unidentified revenue/Total non-tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bhutan 19.2</td>
<td>48.1</td>
<td>37.6</td>
<td>14.1</td>
<td>0.2</td>
<td>0.0</td>
</tr>
<tr>
<td>Cook Islands 15.3</td>
<td>65.4</td>
<td>21.7</td>
<td>3.5</td>
<td>0.3</td>
<td>9.2</td>
</tr>
<tr>
<td>Fiji 3.4</td>
<td>11.4</td>
<td>45.6</td>
<td>41.5</td>
<td>0.4</td>
<td>1.1</td>
</tr>
<tr>
<td>Kazakhstan 1.5</td>
<td>0.0</td>
<td>78.1</td>
<td>13.4</td>
<td>8.4</td>
<td>0.0</td>
</tr>
<tr>
<td>Lao PDR 4.8</td>
<td>33.2</td>
<td>36.1</td>
<td>24.9</td>
<td>0.4</td>
<td>5.4</td>
</tr>
<tr>
<td>Maldives 6.2</td>
<td>0.0</td>
<td>18.9</td>
<td>71.9</td>
<td>4.2</td>
<td>4.9</td>
</tr>
<tr>
<td>Mongolia 4.4</td>
<td>5.4</td>
<td>48.8</td>
<td>9.7</td>
<td>9.7</td>
<td>26.3</td>
</tr>
<tr>
<td>Nauru 85.2</td>
<td>0.0</td>
<td>53.8</td>
<td>32.8</td>
<td>0.0</td>
<td>13.4</td>
</tr>
<tr>
<td>Papua New Guinea 2.8</td>
<td>75.8</td>
<td>22.6</td>
<td>1.6</td>
<td>0.1</td>
<td>0.0</td>
</tr>
<tr>
<td>Philippines 2.0</td>
<td>0.1</td>
<td>44.9</td>
<td>24.9</td>
<td>0.0</td>
<td>30.1</td>
</tr>
<tr>
<td>Samoa 11.0</td>
<td>68.6</td>
<td>4.9</td>
<td>26.3</td>
<td>0.3</td>
<td>0.0</td>
</tr>
<tr>
<td>Singapore 7.2</td>
<td>0.0</td>
<td>85.7</td>
<td>12.4</td>
<td>0.9</td>
<td>1.0</td>
</tr>
<tr>
<td>Thailand 3.8</td>
<td>0.3</td>
<td>52.6</td>
<td>32.5</td>
<td>3.1</td>
<td>11.6</td>
</tr>
<tr>
<td>Tokelau 220.1</td>
<td>44.7</td>
<td>51.2</td>
<td>4.1</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Vanuatu 24.4</td>
<td>42.6</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>57.4</td>
</tr>
<tr>
<td>Viet Nam 8.2</td>
<td>1.3</td>
<td>7.4</td>
<td>53.3</td>
<td>0.0</td>
<td>38.0</td>
</tr>
</tbody>
</table>

Note: Tokelau receives significant revenues from foreign vessels for access to Tokelau fishing waters. In the 2008 SNA, these revenues are recorded as part of GNI, but they do not add to GDP.

Source: OECD (2021), Revenue Statistics in Asia and the Pacific 2021.
Towards harmonised regional statistics

- **Revenue Statistics in Asia and the Pacific** tools that have been developed by tax policy makers and adapted for tax policy analysis, such as:
  - An annual publication, available in hard copy and online, that allows for cross country comparison.
  - A highly-detailed dataset freely accessible online.
  - **Compare your country**, a free online interactive tool, and other tools for data presentation and analysis.

- **Participation is free of charge**: there is no payment required, and participation requires approximately 1-2 weeks of work a year for national officials. Most data compilation tasks are carried out by the OECD.

- **Comparability and trustworthiness**: a common method for collecting, analysing, aggregating and presenting data across over 100 economies around the world, with data validated by national authorities. These data are accessible through the Global Revenue Statistics Database.

- **Continuous dialogue**: bilateral exchanges and seminars on tax policy with experts in Asian and Pacific economies to share experiences and best practices.

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The Asian Development Bank is a financial institution that is Asian in character and fosters economic growth and cooperation 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 68 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.

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Contacts

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A global project

Revenue Statistics in Asia and the Pacific is part of a global series that includes four annual publications for different regions and the Global Revenue Statistics Database. Launched in 2018, the Global Revenue Statistics Database draws on the publications to provide detailed, comparable tax revenue data for over 110 countries from all regions of the world.


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