# Revenue Statistics in Asia and the Pacific

## STRENGTHENING PROPERTY TAXATION IN ASIA

1990-2021

OECD

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2023

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# Foreword

*Revenue Statistics in Asia and the Pacific* is a joint publication by the OECD Centre for Tax Policy and Administration and the OECD Development Centre with the co-operation of the Asian Development Bank (ADB), the Pacific Island Tax Administrators Association (PITAA), and the Pacific Community (SPC), and with financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom. It presents detailed, internationally comparable data on tax revenues for 30 Asian and Pacific economies: Armenia, Australia, Bangladesh, Bhutan, Cambodia, People's Republic of China, the Cook Islands, Fiji, Georgia, Indonesia, Japan, Kazakhstan, Korea, Kyrgyzstan, Lao People's Democratic Republic (Lao PDR), Malaysia, the Maldives, Mongolia, Nauru, New Zealand, Pakistan, 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 Bhutan, Cambodia, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan[1], Lao PDR, the Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Thailand, Tokelau, Vanuatu and Viet Nam. Four of these economies are OECD members (Australia, Japan, Korea and New Zealand). The approach used in *Revenue Statistics in Asia and the Pacific* is based on the well-established methodology of the OECD Interpretative Guide which has become an essential reference source for OECD member countries. Comparisons are also made with the averages for OECD economies, Latin American and Caribbean countries and 31 countries currently included in *Revenue Statistics in Africa 2023*.

In this publication, the term "taxes" is confined to compulsory, unrequited payments to general government. As outlined in the OECD Interpretative Guide, taxes are "unrequited" in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. The OECD methodology classifies a tax according to its base: income, profits and capital gains (classified under heading 1000), payroll (heading 3000), property (heading 4000), goods and services (heading 5000) and other taxes (heading 6000). Compulsory social security contributions paid to general government are treated as taxes and are classified under heading 2000. Greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in Annex A.

The publication also presents information on non-tax revenues in 19 economies. The term "non-tax revenue" includes all general government revenue that does not meet the OECD definition of tax revenues. Non-tax revenues include grants (e.g., foreign aid), returns on government market investments, rents on the extraction of resources from public lands, sales of government-produced goods and services, and the collection of fines and forfeits. More details on the definition of these revenues are available in Annex B.

Chapter 1 of this publication provides an overview of the main tax revenue trends across the region and non-tax revenue trends in the 19 economies from 2010 to 2021. A special feature on options for strengthening property taxation in developing countries in Asia is found in Chapter 2, while Chapter 3 contains comparative tables on the level and structure of taxation in the 30 economies since 1990. Chapter 4 provides detailed information on tax revenues on a country-by-country basis. Chapter 5 includes information on the level and structure of non-tax revenues in selected economies.

# Acknowledgements

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# Executive summary

*Revenue Statistics in Asia and the Pacific* presents key indicators to track progress on domestic resource mobilisation in the region and to inform tax policy reforms that could help close the financing gap to fund the Sustainable Development Goals. This tenth edition of the report provides comprehensive data on public revenues in the Asia-Pacific region up to 2021, the second year of the COVID-19 pandemic.

*Revenue Statistics in Asia and the Pacific 2023* presents detailed, internationally comparable data on tax revenues for 30 economies: Armenia, Australia, Bangladesh, Bhutan, Cambodia, People's Republic of China, the Cook Islands, Fiji, Georgia, Indonesia, Japan, Kazakhstan, Korea, Kyrgyzstan*, Lao People's Democratic Republic (Lao PDR), Malaysia, the Maldives, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam.

## Tax-to-GDP ratios in Asia and the Pacific

In 2021, the average tax-to-GDP ratio in the 29 Asian and Pacific economies covered in this report was 19.8%, below the averages for the OECD and Latin America and the Caribbean (LAC), of 34.1% and 21.7%, respectively. Tax-to-GDP ratios in the region ranged from 9.7% in Lao PDR to 36.6% in Nauru.

The average tax-to-GDP ratio for the Asia-Pacific region increased by 0.2 percentage points (p.p.) between 2020 and 2021, having declined by 0.9 p.p. between 2019 and 2020. The LAC average tax-to-GDP ratio increased by 0.8 p.p. in 2021 while the OECD average increased by 0.6 p.p. Of the three regional averages, only that of the Asia-Pacific region remained below its pre-pandemic level in 2021.

More than two-thirds (19) of the 27 economies in the Asia-Pacific region for which data are available experienced increases in their tax-to-GDP ratio between 2020 and 2021; in 11 economies, the tax-to-GDP ratio recovered to its pre-COVID-19 level. The tax-to-GDP ratio increased by 2.0 p.p. or more in four economies in 2021: Bhutan (2.0 p.p.), Korea (2.1 p.p.), Kyrgyzstan (2.6 p.p.) and Mongolia (3.0 p.p.). Increases were driven by a range of factors, including a rebound in international trade, higher commodity prices (notably in Central Asia) and an end to pandemic-related border restrictions in certain economies.

Eight economies reported decreases in their tax-to-GDP ratio in 2021, with five economies reporting a fall larger than 1 p.p.: Maldives (1.3 p.p.), Fiji (1.4 p.p.), Cambodia (1.7 p.p.), Vanuatu (3.2 p.p.) and Nauru (4.9 p.p.). The continued impact of the COVID-19 pandemic, in particular on tourism, was the most common driver of these declines.

Over a longer timeframe, tax-to-GDP ratios increased in 15 Asian and Pacific economies between 2010 and 2021, declined in 13, and remained unchanged in the Cook Islands. The largest increases were observed in Samoa (6.0 p.p.), Japan (6.9 p.p., 2010-20), Korea (7.5 p.p.), Maldives (8.8 p.p.), Cambodia (10.7 p.p.) and Nauru (27.2 p.p., since 2014). The largest decreases over this period were in Malaysia (2.1 p.p.), China (2.7 p.p., excluding social security contributions), Bhutan (3.3 p.p.), Papua New Guinea (4.8 p.p.), Vanuatu (6.2 p.p.), Fiji (6.5 p.p.) and Kazakhstan (8.2 p.p.). Decreases in Fiji and Vanuatu over this period were attributable to the COVID-19 pandemic: Fiji's tax-to-GDP ratio increased

by 0.6 p.p. between 2010 and 2019 while Vanuatu's tax-to-GDP ratio remained at a similar level, at 17.1% in 2010 and 17.0% in 2019, before both economies recorded sharp falls in 2020.

## Tax structures in Asia and the Pacific

Taxes on goods and services remained the principal source of tax revenues in the Asia-Pacific region in 2021, accounting for 51.6% of total tax revenues, similar to the Africa (31) and LAC averages (50.4%, 2020 figure, and 50.0%, respectively) and higher than the average in the OECD (32.1%, 2020 figure). Taxes from other goods and services generated the largest share of total tax revenues (26.0%) in the Asia-Pacific region in 2021, which was significantly higher than the share in Africa (22.6%, 2020 figure) and the LAC average (20.1%), and more than twice the OECD average (11.9%, 2020 figure).

Revenues from personal income taxes (PIT) accounted for 16.5% of total tax revenues on average in Asia-Pacific in 2021, similar to the Africa (31) average of 18.5% (2020 figure), above the LAC average (9.4%) and below the OECD average (24.1%, 2020 figure). Corporate income taxes accounted for a larger share of tax revenues than PIT in the Asia-Pacific region, on average, at 18.2%, similar to the Africa (31) average (19.3%, 2020 figure) and above the share in the LAC region (15.4%) and the OECD (9.0%, 2020 figure). Social security contributions (SSCs) accounted for a small proportion of tax revenues on average in Asia and the Pacific, at 6.9% of the total. None of the Pacific economies covered by the report levy SSCs.

## Non-tax revenues in selected economies

This publication includes data on non-tax revenues for nineteen economies: Bhutan, Cambodia, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Thailand, Tokelau, Vanuatu and Viet Nam. Between 2020 and 2021, non-tax revenues declined in eleven economies as a percentage of GDP while they increased in eight economies.

In 2021, non-tax revenues exceeded 10% of GDP in Samoa (10.8%), Vanuatu (16.0%), Bhutan (19.3%), the Cook Islands (20.8%), Nauru (89.0%) and Tokelau (201.3%). Grants exceeded 30% of total non-tax revenues in ten economies in 2021: Bhutan, Cambodia, the Cook Islands, Fiji, Lao PDR, Nauru, Papua New Guinea, Samoa, Tokelau and Vanuatu. Property-related income accounted for the largest share of non-tax revenues in Mongolia (37.7%), the Philippines (45.0%), Thailand (50.7%), Tokelau (55.9%), Singapore (72.5%), Pakistan (72.6%) and Kazakhstan (81.7%), and also contributed more than 30% of non-tax revenues in Bhutan, Kyrgyzstan, Lao PDR and Nauru.

## Special feature: Strengthening property taxation in Asia

The report includes a special feature analysing recurrent taxes on property in Asia. This chapter shows the level of revenues these taxes generate across Asia and it describes the base of these taxes and how they are administered. It also identifies constraints on recurrent property taxation in Asia and options for how these limitations might be overcome.

*Note by the ADB: The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic".

# 1 Tax revenue trends in Asia and the Pacific

Chapter 1 provides information on tax and non-tax revenues in 30 Asian and Pacific economies, including tax-to-GDP ratios for the region as a whole, sub-regions and for individual economies. It also contains information on tax structures, tax revenues by level of government and environmentally related tax revenues, as well as on the level and structure of non-tax revenues for selected economies in the region. The chapter includes data up to 2021, the second year of the COVID-19 pandemic, and tracks trends in tax and non-tax revenues across the region since 2010.

This edition of *Revenue Statistics in Asia and the Pacific* provides comprehensive data on public revenues from 2010 until 2021, the second year of the COVID-19 pandemic. Like other regions of the world, the pandemic has had far-reaching social and economic consequences for Asia and the Pacific, although not all economies were affected in the same way. While tax revenues in the majority of economies in the region recovered to some extent in 2021 from sharp declines experienced in 2020, the pandemic continued to weigh heavily on revenues in a few economies, notably among the Pacific Islands.

This report presents detailed and internationally comparable data on tax revenues in 30 Asian and Pacific economies: Armenia, Australia, Bangladesh, Bhutan, Cambodia, People's Republic of China (hereafter "China"), the Cook Islands, Fiji, Georgia, Indonesia, Japan, Kazakhstan, Korea, Kyrgyzstan[1], Lao People's Democratic Republic (hereafter Lao PDR), Malaysia, the Maldives, Mongolia, Nauru, New Zealand, Pakistan, 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 Bhutan, Cambodia, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Thailand, Tokelau, Vanuatu and Viet Nam.

Chapter 1 discusses key tax indicators: the tax-to-GDP ratio, the tax structure and the share of tax revenues by level of government. It also analyses non-tax revenues for selected economies. This discussion is supplemented by the comparative tables in Chapter 3 and detailed information for each economy is found in Chapters 4 and 5. A Special Feature in Chapter 2 takes an in-depth look at recurrent property taxation in Asian economies.

## Tax-to-GDP ratios in 2021

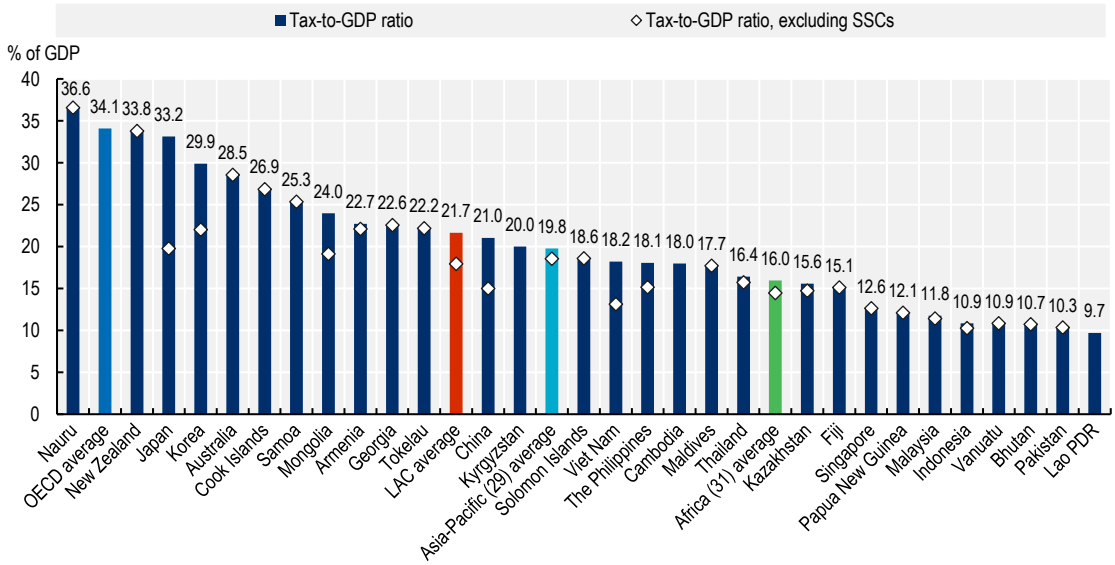
The tax-to-GDP ratio measures tax revenues (including social security contributions [SSCs] paid to the general government) as a proportion of gross domestic product (GDP). The Asia-Pacific (29) average represents the unweighted average of 29 of the 30 economies included in this publication; it excludes Bangladesh due to the unavailability of data for 2021.

In 2021, tax-to-GDP ratios in Asia and the Pacific ranged from 9.7% in Lao PDR to 36.6% in Nauru (Figure 1.1). Thirteen of the 29 economies had tax-to-GDP ratios above the Asia-Pacific (29) average of 19.8% in 2021, and all economies in the publication had lower ratios than the OECD average of 34.1% with the exception of Nauru (36.6%). Seven of the 19 Asian countries covered in this report (and for which data are available) had a tax-to-GDP ratio above the regional average: Japan (33.2%, 2020 figure), Korea (29.9%), Mongolia (24.0%), Armenia (22.7%), Georgia (22.6%), China (21.0%) and Kyrgyzstan (20.0%). Meanwhile, four of the eight economies among the Pacific Islands included in this report (the Cook Islands, Tokelau, Samoa and Nauru) recorded tax-to-GDP ratios above the regional average and four were below (Papua New Guinea, Vanuatu, Fiji and the Solomon Islands).

Figure 1.1 distinguishes between tax-to-GDP ratios inclusive and exclusive of social security contributions because none of the Pacific Islands covered in this report levy SSCs. Among Asian countries, tax-to-GDP ratios exclusive of SSCs ranged from 10.3% of GDP in Indonesia to 22.1% of GDP in Armenia and Korea in 2021 (Cambodia, Lao PDR and Kyrgyzstan are not included as SSC data are not available). Exclusive of SSCs, seven countries in Asia had tax-to-GDP ratios between 15% and 25% of GDP: China (15.0%), the Philippines (15.2%), Thailand (15.7%), Mongolia (19.1%), Japan (19.8%, 2020 figure) and Armenia and Korea (both at 22.1%). Four countries observed tax-to-GDP ratios exclusive of SSCs below 15%: Indonesia (10.3%), Malaysia (11.4%), Viet Nam (13.1%) and Kazakhstan (14.7%).

**Figure 1.1. Tax-to-GDP ratios in Asian and Pacific economies and regional averages, including and excluding social security contributions, 2021**

Percentage of GDP




Note: The figures do not include sub-national tax revenue for the Cook Islands, Fiji, Lao PDR, Malaysia, the Maldives, Papua New Guinea, Samoa, the Solomon Islands and Viet Nam as this data are not available.
SSC data for Cambodia, Kyrgyzstan and Lao PDR were not available.
The averages for Africa (31 countries), Asia-Pacific (29 economies), LAC (25 Latin American and Caribbean countries) and the OECD (38 countries) are unweighted.
Australia, Japan, Korea and New Zealand are also part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from Revenue Statistics 2022 (OECD, 2022[1]).
Data for 2020 is used for the Africa (31) average, Australia and Japan, as data for 2021 is not available.
Source: Authors' calculations based on Table 3.1 in Chapter 3.

StatLink https://stat.link/3e67no

### *Changes in tax revenues in 2021 and over time*

This section analyses the impact of the continuing COVID-19 pandemic on nominal tax revenues and nominal GDP in the Asia-Pacific region between 2020 and 2021 as well as changes in the tax-to-GDP ratio over this period. The value of the tax-to-GDP ratio depends on two components: the numerator (tax revenues) and the denominator (GDP) (Box 1.1). Changes in tax-to-GDP ratios between 2020 and 2021 reflect changes in both components over this period.

In 2021, most economies in the Asia-Pacific region rebounded from economic contractions caused by the COVID-19 pandemic the previous year (Table 1.1). This recovery was supported by higher commodity prices, a rebound in consumption and investment, and stronger external demand. Global merchandise exports and imports surpassed pre-pandemic levels in value terms, with nominal growth of 24.6% and 23.8% respectively in 2021 (UN.ESCAP, 2021[2]).

However, the recovery was uneven across Asia and the Pacific. Between 2019 and 2021, GDP in Central Asia, East Asia, South Asia and Southeast Asia, grew by 3.7%, 9.8%, 3.6% and 0.2% respectively, while it shrunk by 7.4% in the Pacific. While East Asia recorded the strongest growth over this period thanks to buoyant external demand, the recovery of tourism-dependent economies, many of which are in the Pacific, was hampered by the impact of continued pandemic-containment restrictions on domestic activity and

international travel (ADB, 2022[3]). Visitor arrivals in the Pacific Islands declined on average by around 95% in 2021 compared to their 2019 level (SPC, 2023[4]) These macroeconomic factors have impacted domestic resource mobilisation in the region, as will be examined in the following sections.

## Table 1.1. GDP growth rates (%) in the Asia Pacific region, 2019-21

| | 2019-20 | 2020-21 | 2019-21 |
|---|---|---|---|
| Central Asia | -2.0 | 5.8 | 3.7 |
| East Asia | 1.8 | 7.9 | 9.8 |
| South Asia | -4.4 | 8.4 | 3.6 |
| Southeast Asia | -3.2 | 3.5 | 0.2 |
| The Pacific | -6.1 | -1.4 | -7.4 |

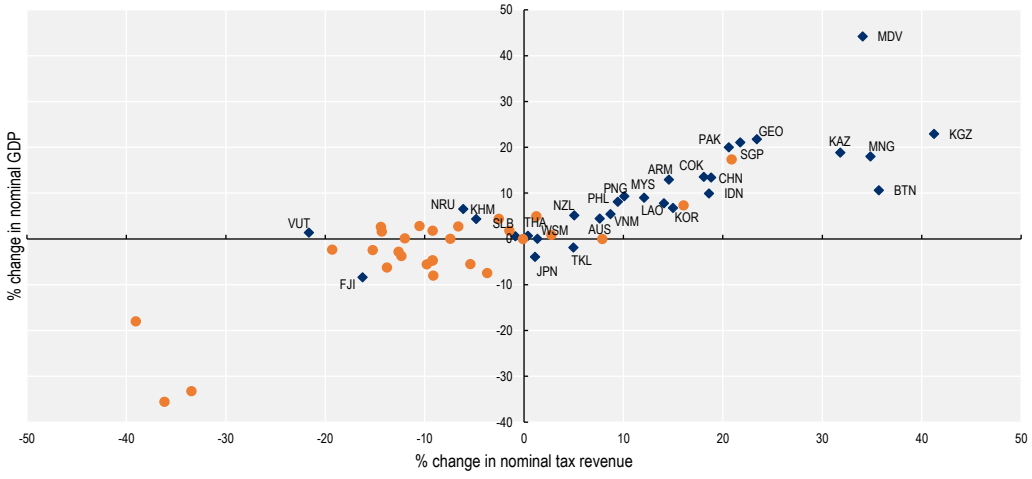
Source: (ADB, 2023[5])

### *Changes in nominal tax revenues and GDP*

After historic falls in nominal tax revenues and GDP in 2020 in almost all economies covered in this report, both indicators increased in 21 of the 27 economies for which data are available in 2021 (Figure 1.2). In 19 of these economies, nominal tax revenues increased by more than nominal GDP, resulting in higher tax-to-GDP ratios. In the Solomon Islands, Cambodia, Nauru and Vanuatu, nominal tax revenues decreased while nominal GDP increased, leading to a decline in the tax-to-GDP ratio. Fiji was the only economy where nominal tax revenues and nominal GDP decreased between 2020 and 2021 (by 16.2% and 8.4%, respectively), which also led to a decrease in the tax-to-GDP ratio in 2021. In the Maldives and Thailand, GDP increased more strongly than nominal tax revenues in 2021, resulting in a drop of 1.3 p.p. and 0.1 p.p. in the tax-to-GDP ratio, respectively.

## Figure 1.2. Changes in nominal tax and nominal GDP, 2020-21

Year-on-year, percentage change




Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from *Revenue Statistics 2022* (OECD, 2022[1]).
Australia and Japan are excluded from the graph as data for 2021 were not available.
Source: Author's calculation based on (OECD, 2023[6])

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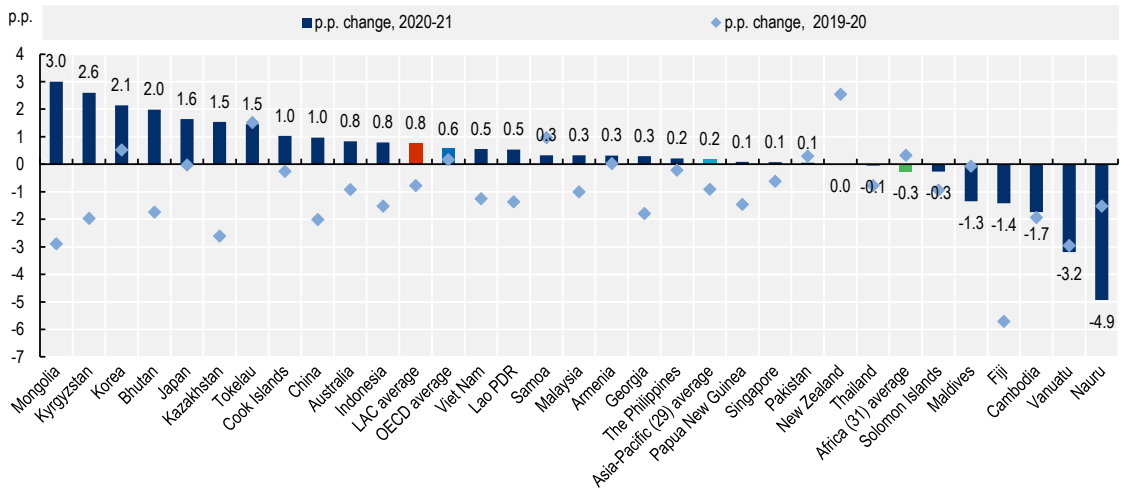
### *Changes in tax-to-GDP ratios between 2020 and 2021*

On average, the tax-to-GDP ratio for the Asia-Pacific region increased by 0.2 p.p. between 2020 and 2021, having shrunk by 0.9 p.p. in 2020. This was lower than the increase in Latin America and the Caribbean (LAC), where the average tax-to-GDP ratio increased by 0.8 p.p. between 2020 and 2021 (OECD et al., 2023[7]) and lower than the increase in the OECD average of 0.6 p.p. (OECD, 2022[1]). Of the three regional averages, only that of the Asia-Pacific region remained below its pre-pandemic level in 2021.

Between 2020 and 2021, more than two-thirds of the economies in this publication for which data are available experienced increases in their tax-to-GDP ratio (Figure 1.3). For eleven economies, the increase in 2021 meant that their tax-to-GDP ratio recovered to a level equal to or higher than prior to the pandemic in 2019, while the rest of the economies had lower tax-to-GDP ratios in 2021 than in 2019. In 2020, tax-to-GDP ratios declined in 21 of these economies from the previous year.

Nine economies reported an increase in their tax-to-GDP ratio equal to or larger than 1 p.p. between 2020 and 2021: China, the Cook Islands (both 1.0 p.p.), Tokelau, Kazakhstan (both 1.5 p.p.), Japan (1.6 p.p., 2019-20 change), Bhutan (2.0 p.p.), Korea (2.1 p.p.), Kyrgyzstan (2.6 p.p.) and Mongolia (3.0 p.p.). By contrast, five economies reported a decrease larger than 1 p.p.: the Maldives (1.3 p.p.), Fiji (1.4 p.p.), Cambodia (1.7 p.p.), Vanuatu (3.2 p.p.) and Nauru (4.9 p.p.). Decreases in Thailand and the Solomon Islands were smaller than 1 p.p. while New Zealand's tax-to-GDP ratio was unchanged.

## Figure 1.3. Annual changes in tax-to-GDP ratios, 2019-21




Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from *Revenue Statistics 2022* (OECD, 2022[1]).
Data for the change between 2019 and 2020 are used for Australia, Japan and the Africa (31) average.
Source: Author's calculation based on (OECD, 2023[6])

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### *Changes in tax-to-GDP ratios between 2020 and 2021 by tax category*

The rise of 0.2 p.p. in the Asia-Pacific (29) average tax-to-GDP ratio between 2020 and 2021 was driven by increases in revenues from value added taxes (0.3 p.p.) and SSCs (0.1 p.p.). These increases were offset by decreases in revenues from taxes on income and from other taxes on goods and services, of 0.2 p.p. and 0.1 p.p., respectively, on average. The 0.9 p.p. decline in the region's tax-to-GDP ratio in

the previous year was driven by declines in revenues from VAT and revenues from other taxes on goods and services, which both decreased by 0.4 p.p.

While the majority of Asian economies covered in this publication reported increases in their tax-to-GDP ratio between 2020 and 2021, the recovery of tax-to-GDP ratios in the nine Pacific economies for which data are available was uneven, with four economies reporting a decline in their tax-to-GDP ratio, four reporting an increase and one remaining unchanged.

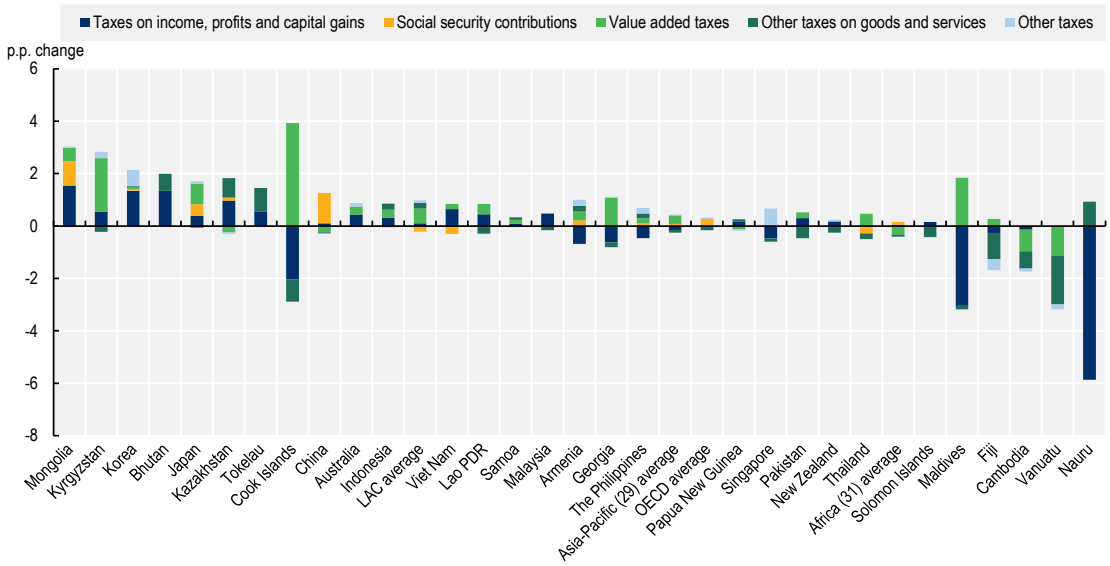
The reasons for the increases varied across Asian and Pacific economies:

- The increase in Mongolia's tax-to-GDP ratio (of 3.0 p.p.) was the largest recorded in the region between 2020 and 2021. Revenues from income taxes rose by 1.5 p.p. while revenues from SSCs increased by 0.9 p.p. and revenues from VAT by 0.5 p.p. The end of COVID-19-related tax measures such as an SSC exemption, and a loosening of COVID-19 restrictions as well as increases in commodity prices, inflation and an economic recovery contributed to the increase in tax revenues. The increase in income taxes was primarily due to a one-off collection of tax arrears from Oyu Tolgoi copper and gold mine (World Bank Group, 2022[8]).
- In Kyrgyzstan (2.6 p.p.), the increase was mostly driven by increases in revenues from VAT (2.0 p.p.) and income taxes (0.5 p.p.). Improvements in administration and digitalisation measures, such as e-invoicing and e-filing, drove the increases in VAT revenues on imported products (IMF, 2023[9]; State Tax Service, 2022[10]). The increase in revenues from income taxes can be attributed to higher payments by mining companies due to the rise in gold prices and the start of the Djerui gold mining operation (World Bank Group, 2021[11]).
- In Korea (2.1 p.p.), the increase was the result of higher revenues from income taxes (1.3 p.p.) because of higher wages, increased employment and an increase in capital gains due to higher property prices (OECD, 2022[1]). Revenues from property taxes increased by 0.6 p.p. between 2020 and 2021.
- In Bhutan (2.0 p.p.), the increase was driven by higher revenues from income taxes (1.3 p.p.) and from other taxes on goods and services (0.7 p.p.). Income tax revenues increased due to improved compliance, higher revenues from telecommunication companies as well as from ferrosilicon companies resulting from higher commodity prices. Revenues from other taxes on goods and services increased because of higher revenues from sales taxes on goods, commodities, petroleum and beer, reflecting an increase in social events following the loosening of COVID-19 restrictions (Department of Revenue & Customs, 2022[12]).
- In Kazakhstan (1.5 p.p.), higher revenues from CIT (0.9 p.p.) from the mining and manufacturing sectors as a result of higher commodity prices and an increase in revenues from other taxes on goods and services (0.7 p.p.) due to higher custom duties from oil exports were the main drivers of the increase in the tax-to-GDP ratio.
- In Tokelau (1.5 p.p.), nominal GDP declined while nominal tax revenues increased. Revenues from excises increased by 0.9 p.p. while revenues from PIT increased by 0.5 p.p. as wage increases pushed workers into higher tax brackets.[2]
- In the Cook Islands (1.0 p.p.), the increase was due to increases in VAT revenues from imports and the return of tourists (The Government of the Cook Islands, 2022[13]).
- In China (1.0 p.p.), the increase was driven almost entirely by SSCs (1.2 p.p.), which rebounded from a relatively low level in 2020, in part due to the end of some COVID-related support measures. Other changes included higher revenues from income taxes, which increased by 0.1 p.p., while VAT revenues decreased by 0.2 p.p. between 2020 and 2021.

Meanwhile, the ongoing COVID-19 pandemic was a key factor behind the decreases in tax-to-GDP ratios, especially in economies reliant on tourism:

- In Fiji, which maintained restrictions on international travel until December 2021 and was affected by a COVID-19 outbreak in the same year, revenues declined by 1.4 p.p., mostly because of a decline in other taxes on goods and services (1.0 p.p.), driven by decreases in excises and the departure tax (which both declined by 0.4 p.p.). An increase in revenues from VAT (0.3 p.p.) due to changes in VAT rates was offset by a decline in revenue from income taxes (0.3 p.p.) and from stamp duties (0.4 p.p.). A range of stimulus measures, for instance the reduction of the departure tax, contributed to the decline in revenues.[3] (Lee, 2023[14]) (ADB, 2022[15])
- Lower tourist numbers weighed on tax revenues in Cambodia and Vanuatu, whose tax-to-GDP ratios declined by 1.7 p.p. and 3.2 p.p. respectively in 2021. In Vanuatu, revenues from VAT decreased by 1.1 p.p. and revenues from other taxes on goods and services decreased by 1.8 p.p. as a result of border closures in 2021, which negatively impacted the service sector and domestic consumption (Department of Finance & Treasury, 2022[16]). In Cambodia, revenues from VAT decreased by 0.8 p.p. while revenues from other taxes on goods and services fell by 0.7 p.p. due to lower domestic consumption and lower demand for imported durable goods and construction materials and lower excise revenues (Ly, 2021[17]).
- In Nauru, a decline of 5.9 p.p. in income tax revenues was partly offset by an increase in revenues from other taxes on goods and services (0.9 p.p.), resulting in a decrease of 4.9 p.p. in the tax-to-GDP ratio between 2020 and 2021. The decrease in income tax revenue can be attributed to lower activity in the regional processing centre (RPC)[4], resulting in lower revenues from the employment services tax and the business tax.[5] Revenues from other taxes on goods and services such as import duties increased due to higher consumption. (IMF, 2022[18]) (Republic of Nauru, 2022[19]).

## Figure 1.4. Net changes in tax-to-GDP ratios between 2020 and 2021 by main type of tax




Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from Revenue Statistics 2022 (OECD, 2022[1]). Data for the change between 2019 and 2020 are used for Australia and Japan.
Source: Author's calculation based on (OECD, 2023[6])

StatLink https://stat.link/w1cdey

## Box 1.1. The tax-to-GDP ratio methodology

The tax-to-GDP ratios shown in *Revenue Statistics in Asia and the Pacific 2023* express aggregate tax revenues as a percentage of GDP. The ratio depends on its denominator (GDP) and its numerator (tax revenues). Both the numerator and the denominator may be subject to historical revision.

Taxes are defined as compulsory, unrequited payments to general government. In the OECD classification, taxes are classified by the base of the tax and include taxes on incomes and profits, compulsory social security contributions (SSCs) paid to the general government, taxes on payroll and workforce, taxes on property, taxes on goods and services and other taxes.

### *The numerator (tax revenues)*

This publication uses tax revenue figures that are submitted by focal points or published annually by national Ministries of Finance, tax administrations or statistical offices. Historical tax revenue data are subject to revision each year, with more important revisions in the more recent years. Past figures may also change from one edition to the next when new data are obtained.

In 15 Asian and Pacific economies, the reporting year coincides with the calendar year. The remaining twelve economies report on a fiscal year basis:

- The fiscal year in Australia, Bangladesh, Bhutan, the Cook Islands, Nauru, New Zealand, Pakistan, Samoa and Tokelau runs from July to June. This means that reporting year 2021 corresponds to Q3/2021-Q2/2022.
- The fiscal year in Singapore and Japan covers April to March while in Thailand it covers October to September. The reporting year 2021 spans Q2/2021-Q1/2022 and Q4/2020-Q3/2021, respectively.

### *The denominator (GDP)*

The GDP figures used in this publication are sourced from OECD National Accounts data for Australia, Indonesia, Japan, Korea and New Zealand; national sources for Armenia, China, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, Malaysia, Maldives, Mongolia, Philippines, Tokelau and Viet Nam; the Asian Development Bank's Key Indicators Database for the Solomon Islands; *World Economic Outlook* data published by the IMF for Bangladesh, Bhutan, Lao PDR, Nauru, Pakistan, Papua New Guinea, Singapore, Thailand and Vanuatu; and a combination of national sources and IMF data for Cambodia, Georgia and Samoa.

Using these GDP figures ensures maximum consistency across countries, as well as international comparability. GDP figures are also revised and updated to reflect better data sources and improved estimation procedures, or to move towards new internationally-agreed guidelines for measuring the value of GDP.

### *Types of taxes levied and data availability*

There is a large variation in the types of tax levied by the economies included in the report. The majority of the 30 economies included in the report collect revenues from taxes on income, with two exceptions: Tokelau does not levy CIT and Vanuatu levies neither PIT nor CIT. For Nauru and Pakistan, it is not possible to distinguish between revenues from PIT and CIT, which is why revenues from income taxes are categorised under “1300 Unallocable between 1100 and 1200”. While VAT plays an increasingly important role in many economies, Bhutan, Malaysia, Nauru, the Solomon Islands and Tokelau do not levy VAT. The OECD Interpretative Guide (see Annex A) defines SSCs as compulsory payments that

confer entitlement to receive a future social benefit. While most economies in Asia levy social security contributions, none of the Pacific economies do.

Data for Australia and Japan was not available in 2021 when this report was written. For this reason, when 2021 data for these countries are mentioned, they refer to the fiscal year 2020-21 (starting in April 2020 for Japan and starting in July 2020 for Australia) instead of fiscal year 2021-22, and changes between 2020 and 2021 refer to changes between FY2019 and FY2020 for both countries.

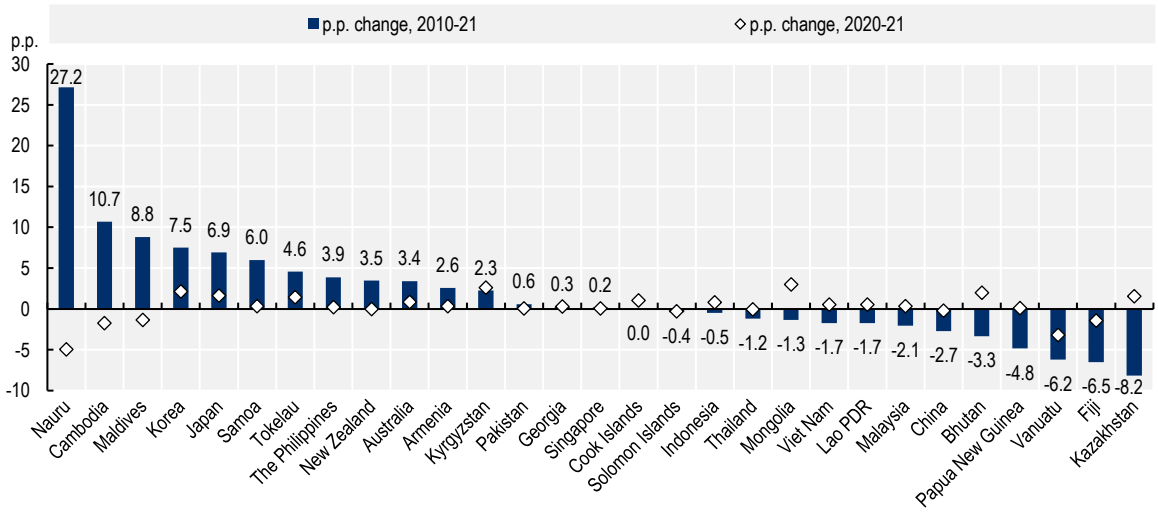
## Evolution of tax-to-GDP ratios since 2010

Between 2010 and 2021, tax-to-GDP ratios increased in 15 economies in this publication, declined in 13 and stayed the same in one (Figure 1.5).[6] The largest increases were observed in Samoa (6.0 p.p.), Japan (6.9 p.p., 2010-20), Korea (7.5 p.p.), Maldives (8.8 p.p.), Cambodia (10.7 p.p.) and Nauru (27.2 p.p., since 2014). Of the 15 economies whose tax-to-GDP ratios increased since 2010, only Georgia, Pakistan (since 2011) and Singapore reported changes smaller than 2 p.p. Seven of the economies whose tax-to-GDP ratio has decreased since 2010 reported changes larger than 2 p.p. between 2010 and 2021.

The largest decreases between 2010 and 2021 were observed in Malaysia (2.1 p.p.), China (2.7 p.p., excluding SSCs), Bhutan (3.3 p.p.), Papua New Guinea (4.8 p.p.), Vanuatu (6.2 p.p.), Fiji (6.5 p.p.) and Kazakhstan (8.2 p.p.). While the tax-to-GDP ratios of Kazakhstan, Malaysia, Papua New Guinea and Bhutan were affected by falls in commodity prices, decreases in Fiji and Vanuatu were attributable to the COVID-19 pandemic: between 2010 and 2019, Fiji's tax-to-GDP ratio increased by 0.6 p.p. and Vanuatu's tax-to-GDP remained at a similar level, at 17.1% in 2010 and 17.0% in 2019 (Figure 1.5).

### Figure 1.5. Changes in tax-to-GDP ratios (2010-21 and 2020-21)

Percentage point (p.p.) change




Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from *Revenue Statistics 2022* (OECD, 2022[1]). For Australia and Japan, the graph shows changes between 2010-20 and 2019-20 as data for 2021 were not available for both countries.
The tax-to-GDP ratio for China is shown exclusive of SSCs. Data for Nauru is only available from 2014 and for Pakistan from 2011 onwards.
Source: Author's calculations based on (OECD, 2023[6])

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## Box 1.2. Tax revenue trends in the ASEAN (8) and in Pacific Island economies since 2010

Among the 30 economies included in this publication, two distinct subgroups can be identified: one subgroup of eight Pacific Island economies and another comprising eight members of the Association of Southeast Asian Nations (ASEAN).

The eight Pacific Island economies included in this publication are the Cook Islands, Fiji, Nauru, Papua New Guinea, Samoa, the Solomon Islands, Tokelau and Vanuatu, which together comprise the Pacific Islands (8) average. Despite their diversity, the Pacific Island economies share common characteristics such as remoteness, small populations, limited economic diversification, and exposure to natural disasters and climate change (ADB, 2016[20]).

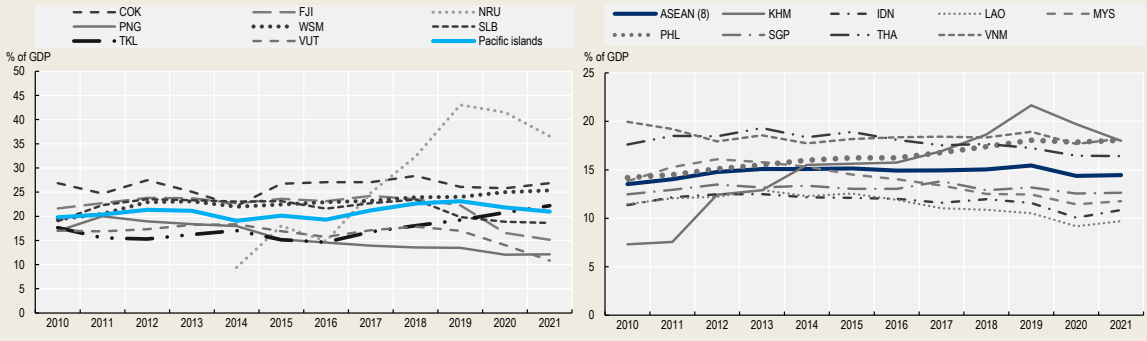
The second sub-regional group includes the eight ASEAN member states in this publication. Founded in 1967, ASEAN is a regional organisation that promotes economic, political and social collaboration amongst its ten member states and within the region (ASEAN, 2021[21]). The eight ASEAN members included in this publication are Cambodia, Indonesia, Lao PDR, Malaysia, the Philippines, Singapore, Thailand and Viet Nam; they comprise the ASEAN (8) average.[7]

The Pacific Islands generally had higher tax-to-GDP ratios than the ASEAN (8) countries in 2021 (Figure 1.6). Tax-to-GDP ratios in the former grouping ranged from 10.9% of GDP in Vanuatu to 36.6% in Nauru, with an average of 21.0%. Across the ASEAN (8) economies, tax-to-GDP ratios ranged from 9.7% in Lao PDR to 18.2% in Viet Nam in 2021, with an average of 14.5%.

Tax-to-GDP ratios in both groups have increased since 2010, with a more moderate growth for the ASEAN (8) economies (Figure 1.6). Changes in tax-to-GDP ratios between 2010 and 2021 ranged from a fall of 6.5 p.p. in Fiji to an increase of 27.2 p.p. in Nauru (since 2014) in the Pacific Island economies, while changes in the tax-to-GDP ratio in ASEAN countries ranged from a fall of 1.7 p.p. in Viet Nam to an increase of 10.7 p.p. in Cambodia.

The majority of the ASEAN (8) economies registered an increase in their tax-to-GDP ratios between 2020 and 2021, with the exception of Thailand (which fell by 0.1 p.p.) and Cambodia (down by 1.7 p.p.). Three of the Pacific Islands experienced relatively large decreases in their tax-to-GDP ratios over the same period: Fiji (1.4 p.p.), Vanuatu (3.2 p.p.) and Nauru (4.9 p.p.).

### Figure 1.6. Tax-to-GDP ratios in ASEAN and Pacific Island economies, 2010-21




Note: Data for Nauru are only available from 2014 onwards.
Source: Author's calculation based on (OECD, 2023[6]).

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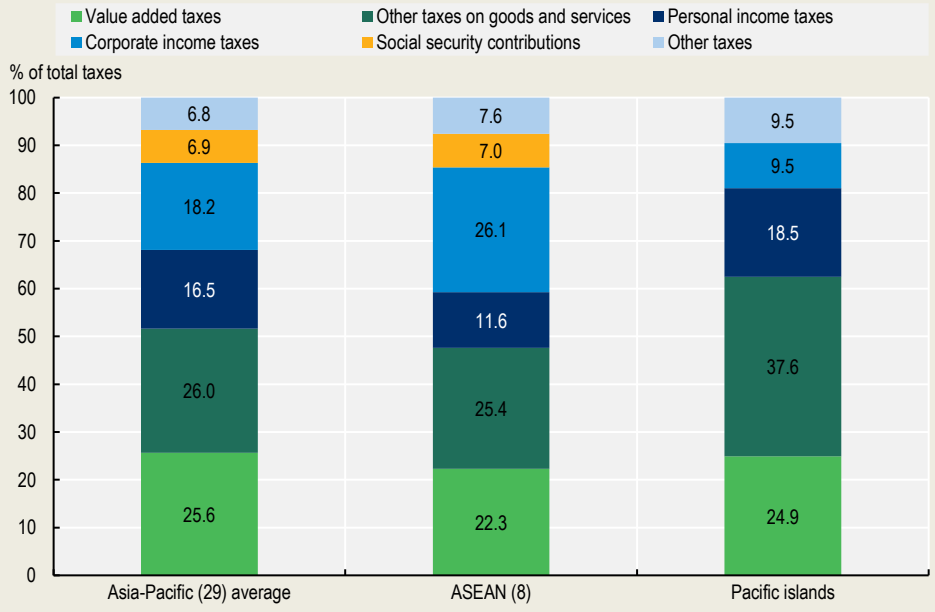
Regional differences are also reflected in average tax structures (Figure 1.7). While revenues from taxes on goods and services play an important role in both regions (47.7% of total taxes in the ASEAN (8) economies and 62.5% in the Pacific Island economies), the composition of the taxes on goods and services differs. Revenues from VAT contributed 22.3% of total taxation in the ASEAN (8) economies on average in 2021, which is lower than the Asia-Pacific (29) average (25.6%) and the Pacific Islands (8) average (24.9%). Revenues from other taxes on goods and services accounted for the largest share of total taxes in both the ASEAN (8) and the Pacific Island economies. However, the share of these taxes was 37.6% in the Pacific Island economies, 12.2 p.p. larger than the average share in the ASEAN (8) countries in 2021 (of 25.4%). While revenues from excises account for around 15% of total taxes in both regions, the share of revenues from customs and import duties is on average much higher across the Pacific Island economies (11.5%) than across the ASEAN (8) countries (3.4%).

Another difference between the sub-groups is the relative importance of revenues from personal income taxes (PIT) and corporate income taxes (CIT). In general, Pacific Island economies rely more on PIT then CIT, while ASEAN economies rely more on CIT than PIT. On average, CIT contributed only 9.5% to total tax revenues in 2021 in Pacific Island economies, whereas it accounted for 26.1% of total tax revenues for the ASEAN (8) average. Meanwhile, PIT accounted for an average of 11.6% of total tax revenues in the ASEAN (8) countries, and 18.5% in Pacific Island economies in 2021.

## Figure 1.7. Tax structures in Asia-Pacific, ASEAN (8) and Pacific Island economies in 2021




Note: Asia-Pacific (29) average: Unweighted average of the 29 Asian and Pacific economies included in this publication.
ASEAN (8) average: Unweighted average of the 8 ASEAN economies (Cambodia, Indonesia, Lao PDR, Malaysia, the Philippines, Singapore, Thailand and Viet Nam) included in this publication.
Pacific Islands (8) average: Unweighted average of the 8 Pacific Island economies (the Cook Islands, Fiji, Nauru, Papua New Guinea, Samoa, the Solomon Islands, Tokelau and Vanuatu) included in this publication.
Source: Author's calculations based on (OECD, 2023[6]), "Revenue Statistics - Asian and Pacific Economies: Comparative tables", OECD Tax Statistics (database).

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### *Structural factors impacting the tax-to-GDP ratio*

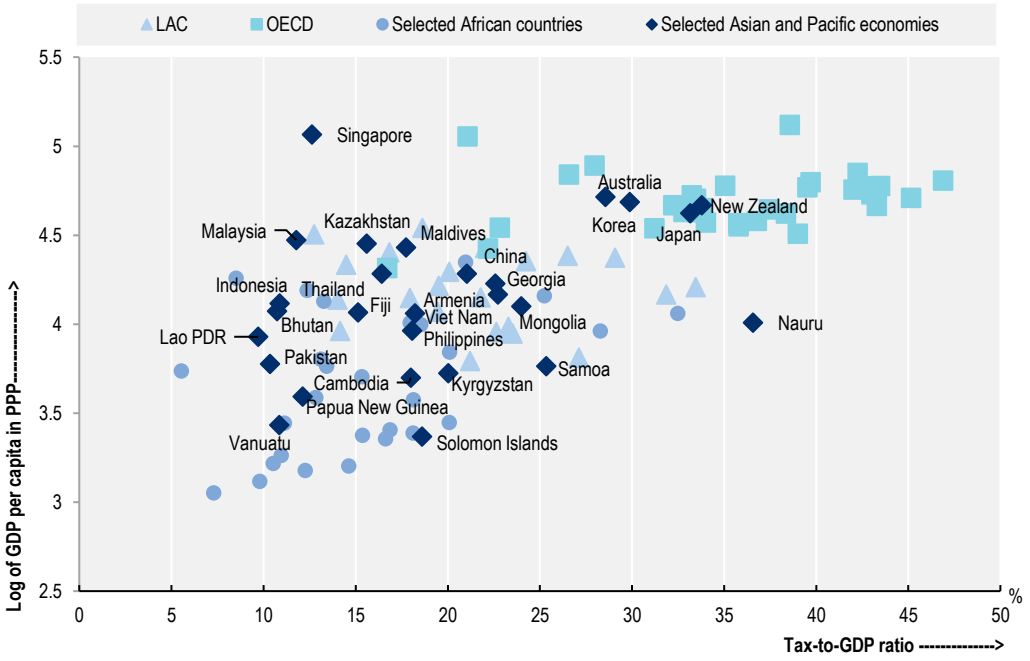
Structural factors are a key determinant of tax-to-GDP ratios across economies. These include the importance of agriculture in the economy, openness to trade and the size of the informal economy. For example, in many economies with a large agricultural sector, taxation can be particularly challenging as it is associated with informality, low incomes and low productivity (Mawejje and Sebudde, 2019[22]). In addition, agriculture benefits from numerous tax exemptions. For example, Malaysia grants an Investment Tax Allowance on capital expenditure and income tax to companies producing certain agricultural products or engaged in certain agricultural activities (Malaysian Investment Development Authority, 2019[23]). The common challenges that Small Island Developing States (SIDS) confront, such as remoteness, exposure to natural disasters and low economic diversification, also influence tax-to-GDP ratios and tax structures in these islands. These factors are discussed in more detail in Box 1.3.

In addition to structural factors, tax policy and tax administration settings also strongly influence the level of tax revenues. These include the size of the tax base, governance and administrative capacity within tax authorities, the level of satisfaction with public service provision and tax morale (i.e., the willingness of people to pay taxes) (OECD, 2019[24]). For example, Aizenman et al. (2019[25]) found that tax-to-GDP ratios in Asia are positively correlated with government effectiveness and institutional quality. Finally, tax-to-GDP ratios tend to be higher in high-income economies, although the relationship is not direct and is less pronounced at lower levels of income due to the influence of other factors (Figure 1.8).

The relationship between GDP per capita and tax levels across Asian and Pacific economies in this publication is less direct than that observed across the LAC region or in OECD countries. Eleven Asian and Pacific economies (Armenia, China, Fiji, Georgia, Kazakhstan, the Maldives, Mongolia, the Philippines, Samoa, Thailand and Viet Nam) have broadly similar GDP per capita and tax-to-GDP ratios as the majority of LAC countries (Figure 1.8). Six economies (Pakistan, Kyrgyzstan, Papua New Guinea, Vanuatu, Samoa and the Solomon Islands) have similar per capita levels of income but their tax-to-GDP ratios differ markedly. In contrast, the four OECD countries included in this publication, Australia, Japan, Korea and New Zealand, have higher per capita income and tax-to-GDP ratios than the remaining economies. Finally, Singapore has the highest GDP per capita of the 29 economies considered here and a relatively low tax-to-GDP ratio.

The high GDP per capita in Singapore results from significant inward flows of foreign direct investment (UNCTAD, 2012[26]), whereas the low level of tax-to-GDP ratio is explained by lower income tax rates (particularly on corporate income) and VAT rates relative to other Asian and Pacific economies (UN.ESCAP, 2014[27]). Nauru, on the other hand, has a similar GDP per capita level to Lao PDR, Viet Nam and the Philippines but reports the highest tax-to-GDP ratio in this publication as a result of high revenues generated in connection with the Refugee Processing Centre (Government of Nauru, 2020[28]).

**Figure 1.8. Tax-to-GDP ratios and GDP per capita (in PPP) in Asian and Pacific economies, Latin America and the Caribbean, OECD and African countries (2021)**




Note: The y-axis is on a logarithmic scale.
Data for 2020 are used for Australia, Japan and all African countries.
The graph includes data for 31 African, 38 OECD, 26 Latin American and Caribbean and 27 Asian and Pacific economies. The Cook Islands and Tokelau are excluded as GDP per capita data were unavailable for these economies.
The purchasing power parity (PPP) between two countries is the rate at which the currency of one country needs to be converted into that of a second country to ensure that a given amount of the first country's currency will purchase the same volume of goods and services in the second country as it does in the first. The implied PPP conversion rate is expressed as national currency per current international dollar. An international dollar has the same purchasing power as the US dollar has in the United States. An international dollar is a hypothetical currency that is used as a means of translating and comparing costs from one country to the other using a common reference point, the US dollar [definitions derived from (IMF, 2019[29]) and (WHO, 2015[30])].
Source: GDP per capita from *World Economic Outlook, October 2022* (IMF, 2022[31])

StatLink https://stat.link/8xlu7n

## Tax structures in Asia and the Pacific and evolution since 2010

The second key indicator analysed in the *Revenue Statistics* publications is the tax structure, measured as the proportion of revenues from different tax types in total tax revenues. The tax structure (sometimes known as the tax mix) is useful for policy analysis as different taxes have different economic and social effects and distributional impacts. The composition of taxes varies widely across Asia and the Pacific, reflecting different policy choices, economic structures and levels of development, tax administration capabilities and historical factors.

### *Tax categories as percentage of total tax revenues*

Within the Asia-Pacific region, tax structures varied greatly in 2021. In 20 economies, the main source of tax revenues was taxes on goods and services, while eight economies obtained the largest share of tax revenues from income taxes. Japan is the only country where the greatest share of revenues was derived

from SSCs. There were also notable differences between the ASEAN countries and the Pacific Islands in the publication, discussed in Box 1.2.

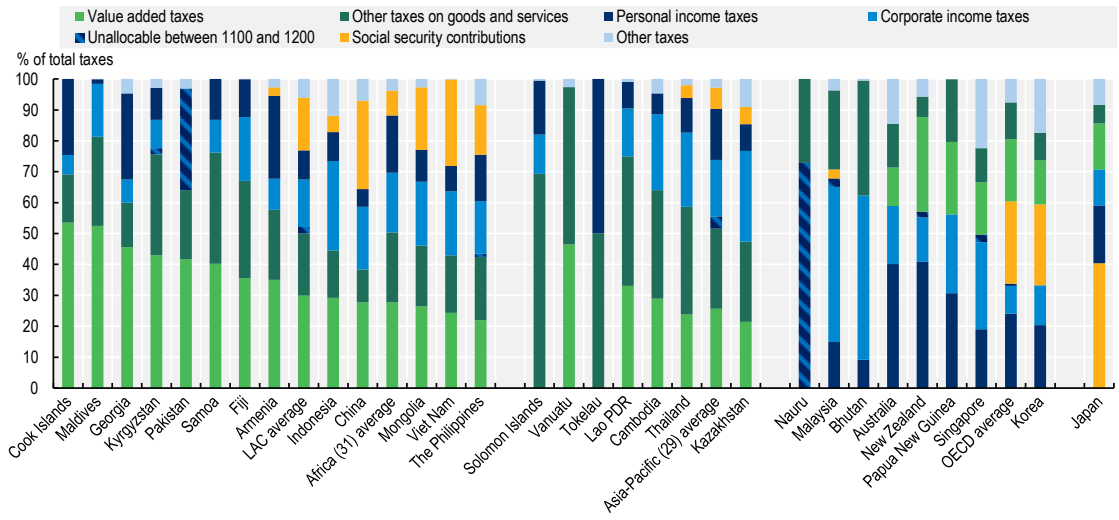
In 2021, income taxes were the largest source of revenues for Australia (2020 figure), Bhutan, Korea, Malaysia, Nauru, New Zealand, Papua New Guinea and Singapore. Among these economies, the share of income tax revenues in total tax revenues ranged from 33.2% in Korea to 72.9% in Nauru. CIT revenues exceeded PIT revenues in three Asian countries (Bhutan, Malaysia and Singapore), while all Pacific economies in this group except Nauru (i.e., Australia, New Zealand, and Papua New Guinea), as well as Korea, generated a higher share of revenue from PIT than from CIT.

SSCs generated a relatively small proportion of revenues for most Asian and Pacific economies, with a few exceptions among the Asian countries. Japan derives the largest share of total tax revenues from SSCs (40.4% in 2020) while these also generated a significant proportion of revenues in the Philippines (16.1%), Mongolia (20.3%), Korea (26.2%), Viet Nam (28.0%) and China (28.6%).

Taxes on goods and services were the main source of tax revenues in Armenia, Cambodia, China, the Cook Islands, Fiji, Georgia, Indonesia, Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, Mongolia, Pakistan, Philippines, Samoa, the Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam in 2021, contributing between 38.4% (China) and 97.4% (Vanuatu) of total tax revenues.

In seven of these economies, taxes on goods and services other than VAT, such as excises and import duties, accounted for a larger share of total tax revenues than VAT. Revenues from other taxes on goods and services in these seven economies ranged from 26.0% of total tax revenues in Kazakhstan to 69.3% in the Solomon Islands. Thirteen economies received a larger share of revenue from VAT, ranging from 22.0% in the Philippines to 53.6% in the Cook Islands.

## Figure 1.9. Tax structures as a percentage of total taxation in 2021




Note: The averages for Africa (31 countries), for Asia-Pacific (29 economies), for LAC (25 Latin American and Caribbean countries) and the OECD (38 countries) are unweighted.
Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from *Revenue Statistics 2022* (OECD, 2022[1]).
2020 data are used for the Africa (31) average, Australia, Japan and the OECD average.
Source: Author's calculations based on (OECD, 2023[6]), "Revenue Statistics – Asian and Pacific Economies: Comparative tables", OECD Tax Statistics (database).

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In 2021, revenues from other taxes on goods and services played a more prominent role in the Pacific economies than in the Asian countries covered in this publication. Five of the ten Pacific economies generated more revenue from other taxes on goods and services than from VAT (three of which do not apply VAT – Nauru, the Solomon Islands and Tokelau), whereas 13 of the 19 Asian countries received a higher share of revenues from VAT. For the Africa, LAC and OECD averages, revenue from VAT contributed a larger share to total tax revenue than other goods and services while the opposite was true for the Asia-Pacific (29) average.

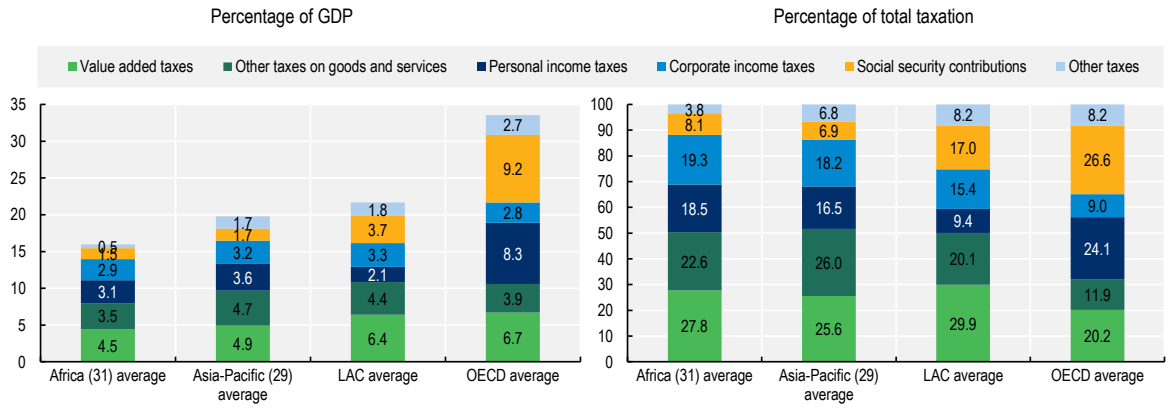
VAT is nevertheless an increasingly important source of revenues for most economies in this publication, particularly in the Pacific. Excluding Bhutan, Malaysia, Nauru, the Solomon Islands and Tokelau, which do not have value added taxes, VAT revenues in 2021 ranged from 12.4% of total tax revenues in Australia (2020 figure) to 53.6% in the Cook Islands.

In ten of the 17 Asian economies that levy a VAT, it generated more than 25% of total taxes (Mongolia, China, Cambodia, Indonesia, Lao PDR, Armenia, Pakistan, Kyrgyzstan, Georgia and the Maldives). In seven countries, the share of revenues from VAT was below 25%, ranging from 14.4% in Korea to 24.3% in Viet Nam. The share of revenues from VAT in total taxes was generally higher across Pacific economies, with only two economies (Australia at 12.4% of total taxes [2020 figure] and Papua New Guinea at 23.5%) reporting shares below 30%, while the share in the rest of the Pacific economies ranged from 30.6% in New Zealand to 53.6% in the Cook Islands in 2021. On average, the share of VAT in total tax revenues in Asia-Pacific (29) in 2021 (25.6%) was similar to the Africa (31) average (27.8%, 2020 figure), higher than the OECD average of 20.2% (2020 figure) and lower than the LAC average (29.9%).

In 2021, revenues from other goods and services contributed between 6.0% of total tax revenues in Japan (2020 figure) and 69.3% in the Solomon Islands (Figure 1.9). The high share in the Solomon Islands (which does not apply a VAT) was derived from general taxes on goods and services, such as the goods tax, the sales tax and export duties on various products, particularly logging. The share of other taxes on goods and services in total revenues was also comparatively high in Cambodia, Samoa, Bhutan, Lao PDR, Tokelau and Vanuatu, where they exceeded 35% of total tax revenues in 2021 (Bhutan and Tokelau do not apply a VAT).

## Figure 1.10. Tax structure for the Africa (31), Asia-Pacific (29), LAC and OECD averages, 2021

Percentage of total tax revenues and as a percentage of GDP




Note: 2020 data are used for the Africa (31) average and the OECD average.
Source: (OECD, 2023[6]).

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Average tax structures across Asia-Pacific, Africa and the LAC region shared some similarities in 2021. Revenues from goods and services accounted for a similar share of total tax revenues in Africa, Asia-Pacific and the LAC region, at 50.4% (2020 figure), 51.6% and 50.0% respectively – much higher than the OECD average of 32.1% (2020 figure). Taxes from other goods and services generated the largest share of total tax revenue (26.0%) in the Asia-Pacific region in 2021 (Figure 1.10), which was higher than the share in Africa (22.6%, 2020 figure) and the LAC average (20.1%), and more than twice the OECD average (11.9%, 2020 figure). Revenues from VAT were equivalent to 4.9% of GDP in Asia-Pacific; at 25.6% of total taxation, these revenues were between the OECD average of 20.2% (2020 figure) and the average share of VAT in Africa (27.8%, 2020 figure) and LAC (29.9%).

On average, income tax revenues in the Asia-Pacific region (37.5%) accounted for a similar share of total taxation as in Africa (39.3%). In the Asia-Pacific region, revenues from PIT accounted for 16.5% of total taxes, similar to the Africa average of 18.5% (2020 figure), above the LAC average (9.4%) and below the OECD average (24.1%, 2020 figure). CIT revenues accounted for a larger share of total tax revenues in the Asia-Pacific region, on average, at 18.2%, which was similar to the Africa (31) average (19.3%, 2020 figure) and above the shares in LAC (15.4%) and the OECD (9.0%, 2020 figure). The Asia-Pacific region had the lowest share of SSCs among the four averages: they contributed 6.9% of total taxes in Asia Pacific, 8.1% in Africa (2020 figure), 17.0% in LAC and 26.6% of total taxes in the OECD (2020 figure).

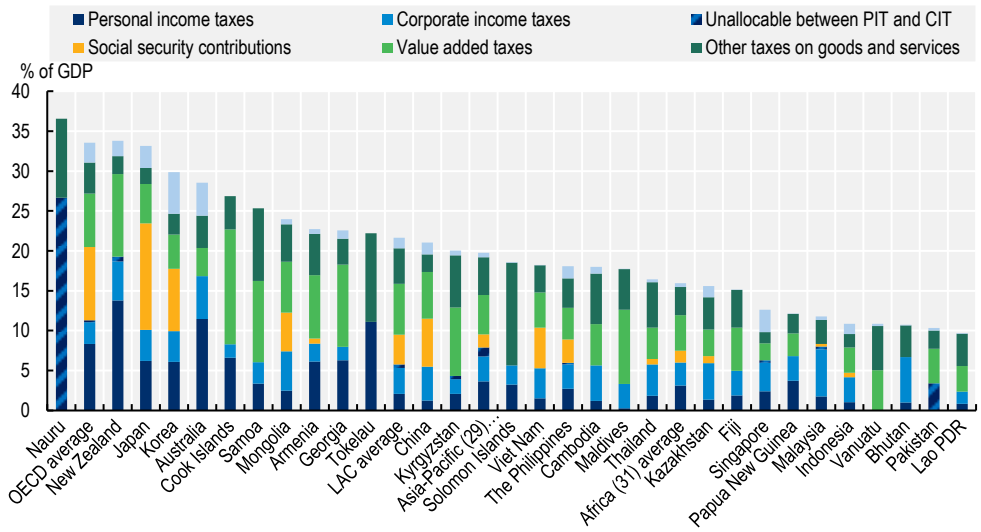
### *Revenues by tax category in 2021*

Tax structures expressed as percentage of GDP also varied across the economies in this publication in 2021. Revenues from income taxes ranged from none in Vanuatu to 26.6% of GDP in Nauru. Three Pacific economies reported revenues from PIT above 10% of GDP (Australia, New Zealand and Tokelau). In the majority of the economies, revenues from CIT were higher than revenues from PIT. While most economies included in the report levy both PIT and CIT, Vanuatu is the only economy which does not levy any form of income tax, while Tokelau does not levy CIT. For Nauru and Pakistan, it is not possible to distinguish between PIT and CIT revenues. Revenues from SSCs play a limited role in Asia and the Pacific, accounting on average for 1.7% of GDP. While revenues from taxes on goods and services played an important role in all economies included in the report, they exceeded 10% of GDP in most Pacific economies but stayed below this level for most of the Asian countries in this report.

Australia, New Zealand and Tokelau recorded the highest levels of PIT revenues as a percentage of GDP in 2021 (Figure 1.11). Revenues from PIT amounted to 13.8% of GDP in New Zealand, 11.5% of GDP in Australia (2020 figure) and 11.1% of GDP in Tokelau. In the other Pacific economies covered in this publication, revenue from PIT was above 3.0% of GDP and closer to the Asia-Pacific (29) average of 3.6%, except in Fiji (1.9%) and Vanuatu (which does not have a PIT). Nauru has the highest level of revenue from income taxes of all the economies included in the publication, at 26.6% of GDP. In Asia, four countries reported revenues from PIT larger than 6%: Korea and Armenia at 6.1%, Japan at 6.2% (2020 figure) and Georgia at 6.3%. In the remaining countries, PIT revenue in 2021 ranged from 0.3% in the Maldives, which introduced PIT in 2020, to 2.7% of GDP in the Philippines.

## Figure 1.11. Tax structures in Asian and Pacific economies, 2021

Percentage of GDP




Note: The averages for Africa (31 countries), for Asia-Pacific (29 economies), for LAC (26 Latin American and Caribbean countries) and the OECD (38 countries) are unweighted.
Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from *Revenue Statistics 2022* (OECD, 2022[1]).
Data from 2020 are used for the Africa (31) average, Australia, Japan and the OECD average.
Source: (OECD, 2023[6]).

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Revenues from CIT were equivalent to 3.2% of GDP on average across the Asia-Pacific region in 2021. They were higher than revenues from PIT in 14 of the 25 economies considered in this publication. Revenues from CIT ranged from 1.5% of GDP in the Lao PDR to 5.9% in Malaysia.

SSCs account for a relatively small proportion of tax revenues of Asian and Pacific economies. Fifteen economies in this publication, including all the Pacific economies, do not levy SSCs. In most of the other economies, revenues from SSCs were relatively low in 2021, including Malaysia (0.3% of GDP), Indonesia and Armenia (both 0.6% of GDP), Thailand (0.7% of GDP) and Kazakhstan (0.9% of GDP). These were significantly below the LAC regional average (3.7% of GDP) and the OECD average (9.2% of GDP in 2020). Five Asian economies reported relatively high revenues from SSCs: Mongolia (4.9% of GDP), Viet Nam (5.1% of GDP), China (6.0% of GDP), Korea (7.8% of GDP) and Japan (13.4% of GDP, 2020 figure).[8]

Revenues from taxes on goods and services amounted to 9.7% of GDP on average across the 29 Asian and Pacific economies. In most Asian economies, revenues from taxes on goods and services amounted to less than 10% of GDP in 2021, with the exceptions of Mongolia (11.1%), Cambodia (11.5%), Armenia (13.1%), Georgia (13.5%), the Maldives (14.4%) and Kyrgyzstan (15.1%). In contrast, the majority of the Pacific economies in this publication generated revenues from taxes on goods and services that exceeded 10% of GDP, ranging from 10.1% of GDP in Fiji to 19.3% in Samoa in 2021. The exceptions in the Pacific were Papua New Guinea (5.3% of GDP) and Australia (7.6% of GDP, 2020 figure).

### *Changes in tax-to-GDP ratios between 2010 and 2021 by tax category*

Between 2010 and 2021, declines in CIT revenues and revenues from other taxes on goods and services were the major driver of decreases in tax-to-GDP ratios observed in many economies, whereas a range of tax types accounted for increases observed elsewhere. These changes reflect the diverse range of policy measures and economic developments in Asian and Pacific economies over this period.

Of the thirteen economies where the tax-to-GDP ratios declined between 2010 and 2021, lower CIT revenues contributed to the declines in ten (Figure 1.12). The largest declines in the tax-to-GDP ratios over this period were in Papua New Guinea (4.8 p.p.), Vanuatu (6.2 p.p.), Fiji (6.5 p.p.) and Kazakhstan (8.2 p.p.). The decreases in the Vanuatu and Fiji were mainly due to the impact of the COVID-19 pandemic. Papua New Guinea and Kazakhstan were affected by declines in natural resource prices:

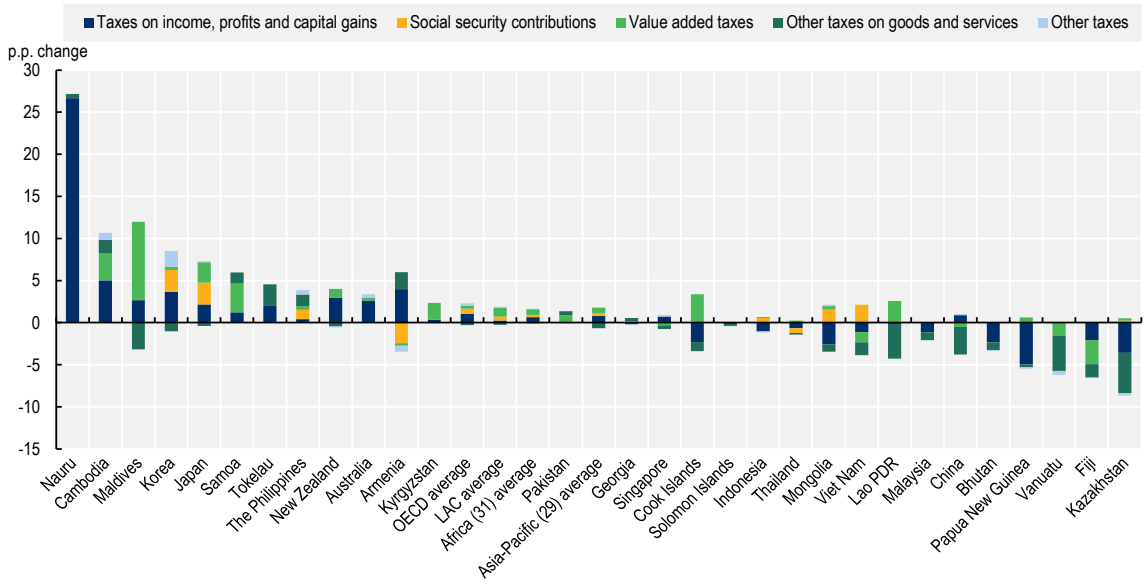
- Between 2010 and 2021, CIT revenues in Papua New Guinea decreased by 4.7 p.p. due to lower revenues from the mining and petroleum tax, which accounted for less than half as much tax revenue in nominal terms in 2021 as it did in 2010. Other factors such as slower economic growth, low commodity prices between 2014 and 2020 and an earthquake in 2018 also contributed to the decline in the tax-to-GDP ratio (IMF, 2020[32]), (IMF, 2022[33]).
- The decline in Kazakhstan's tax-to-GDP ratio was mainly driven by decreases in CIT (3.5 p.p.) and other taxes on goods and services (4.8 p.p.), which include revenues from customs and import duties and from taxes on mineral production. Kazakhstan was particularly affected by the commodity price shock in 2014, as more than one-third of budget revenues are generated through the oil sector (OECD, 2019[34]).

Fifteen economies recorded increases in their tax-to-GDP ratio between 2010 and 2021. The largest increases were observed in the Maldives, Cambodia and Nauru (since 2014), which all recorded increases larger than 8.0 p.p. Reforms to tax policy and administration were the main driver of the increases in tax-to-GDP in all three economies:

- Since 2014, Nauru has introduced an employment and services tax and a business tax, and has improved revenue collection (IMF, 2020[35]).
- Cambodia has implemented various administrative and regulatory reforms under the long-term Public Financial Management Reform Programme to improve the government's finance system (Royal Government of Cambodia, 2019[36]). Reforms aimed at making tax administration more efficient have included the digitalisation of taxpayer services, simplification of procedures, improvements of audits and training for staff, as well as the revision of some tax rates to ease compliance (Royal Government of Cambodia, 2018[37]), (OECD, 2018[38]), (World Bank, 2019[39]).
- The Maldives has undertaken major tax reforms since 2011 to increase tax revenues. Key policy changes have included the introduction of a goods and services tax in 2011, a business tax, and a corporate profit tax (ADB, 2017[40]). The tax-to-GDP ratio increased by 2 p.p. between 2010 and 2011, mainly due to the introduction of the VAT. Subsequent rate increases in these three taxes have contributed to higher tax revenues (ADB, 2017[40]). The Maldives also introduced a personal income tax in 2020 (Maldives Inland Revenue Authority, 2020[41]).

## Figure 1.12. Net changes in tax-to-GDP ratios between 2010 and 2021, by main tax type

Percentage point (p.p.) change




Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from *Revenue Statistics 2022* (OECD, 2022[1]).
Data for 2020 are used for Australia and Japan.
Data for Nauru are only available from 2014 and Pakistan from 2011 onwards. The tax-to-GDP ratios for China are shown exclusive of SSCs.
Source: Authors' calculations based on (OECD, 2023[6]) "Revenue Statistics - Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

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Revenues from taxes on goods and service account for a large share of total tax revenues across the economies in this report, but the source of these revenues varies (Figure 1.13). In 18 economies, the share of VAT revenue was larger than the share of revenue from other taxes on goods and services, while five economies (Bhutan, Malaysia, Nauru, the Solomon Islands and Tokelau) do not levy VAT.

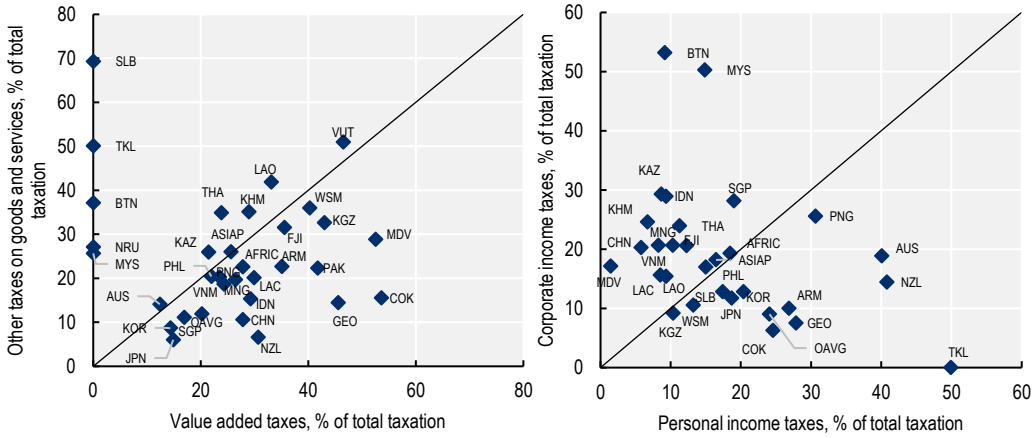
Between 2010 and 2021, the share of revenues from VAT increased most in the Maldives (by 52.5 p.p.), China (27.8 p.p.) and Lao PDR (27.4 p.p.). The Maldives and Lao PDR introduced a VAT within this timeframe (in 2011 and 2010, respectively). While Lao PDR replaced its turnover tax with a VAT (Keomixay, 2010[42]), the Maldives introduced a goods and sales tax, which is a value added tax, for the first time (ADB, 2017[40]). China replaced a business tax with VAT in 2016 (OECD, 2017[43]).

The relative importance of CIT and PIT in income tax revenues also varied between Asian and Pacific economies (Figure 1.13). In most Asian economies included in this publication, the share of revenues from CIT as a percentage of total taxation was higher than the share of revenues from PIT in 2021, except for Armenia, Georgia, Japan, Kyrgyzstan and Korea. In contrast, all Pacific economies with the exception of Fiji reported higher shares of revenues from PIT than CIT (see Box 1.2).

In 2021, revenues from CIT contributed between 6.2% of total tax revenues in the Cook Islands and 53.2% of total tax revenues in Bhutan. In six economies, the share of CIT revenues in total tax revenues exceeded 25% (Bhutan, Indonesia, Kazakhstan, Malaysia, Papua New Guinea and Singapore). PIT revenues as a percentage of total tax revenues ranged from 1.5% in the Maldives, which introduced PIT in 2020, to 49.9% in Tokelau (which does not have a CIT).

## Figure 1.13. Revenues from VAT and other taxes on goods and services and revenues from PIT and CIT, 2021

Percentage of total taxation




Source: (OECD, 2023[6])., "Revenue Statistics - Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

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The share of CIT revenues was lower in 2021 than in 2010 in fourteen economies, by between 0.3 p.p. of total tax revenues in Lao PDR and 20.2 p.p. in Papua New Guinea. The share of revenues from PIT decreased in seven Asian and Pacific economies between 2010 and 2021, with the size of the decrease ranging from 0.3 p.p. in Samoa to 4.2 p.p. in the Cook Islands. Revenue from PIT increased as a share of total taxation for 19 economies (excluding Pakistan, Nauru and Vanuatu which has no PIT data), with the increases ranging from 0.1 p.p. in Japan (change from 2010-20) to 16.3 p.p. in Armenia.

### Box 1.3. Enhancing domestic resource mobilisation in Small Island Developing States through revenue statistics

Small Island Developing States (SIDS) comprise a diverse group of the smallest and most remote economies in the world located across Africa, Asia and the Pacific, and Latin America and the Caribbean. They share a common and unique set of development challenges owing to their small populations and landmasses, spatial dispersion and remoteness from major markets, and exposure to severe climate-related events and natural disasters. With small and undiversified economies, SIDS are highly vulnerable to external shocks, as they rely strongly on the global economy for financial services, tourism, remittances and concessional finance.

Two common challenges faced by SIDS are the achievement of adequate domestic resource mobilisation and debt sustainability. Domestic revenues are often erratic due to narrow economic productive bases that tend to be concentrated in sectors exposed to external fluctuations, such as natural resources or tourism. At the same time, SIDS typically have large current expenditures as the high unit cost of providing services to small and scattered populations increases public sector spending above the average levels of other developing countries (31.7% of GDP in SIDS, compared to 21.3% in other developing countries) (World Bank, 2020[44]). Severe climate events and natural disasters also tend to have heavy fiscal and economic impacts. These factors lead to high levels of public debt for many SIDS [59.5% of GDP on average, compared to 44.6% for other developing countries in 2015 (World Bank, 2020[45])] and reduce the fiscal space to invest in development.

Taxes are an important and relatively stable source of revenues in many SIDS, although economies' ability to raise domestic revenues varies significantly. The *Global Revenue Statistics* publications and database (OECD, 2023[46]) show that Pacific Islands had the biggest variation of tax-to-GDP ratios among SIDS, from 12.1% in Papua New Guinea to 36.6% in Nauru in 2021. Among African SIDS, Cabo Verde had a tax-to-GDP ratio of 20.1%, Mauritius of 21.0% and Seychelles of 32.0% in 2020 (OECD, AUC, ATAF, 2022[47]). Finally, for SIDS in Latin America and the Caribbean, ratios ranged from 14.5% in the Dominican Republic to 31.9% in Barbados in 2021 (OECD et al., 2023[7]).

The COVID-19 pandemic has hampered SIDS' ability to mobilise and improve the stability of domestic revenues. Public revenues in SIDS have been affected by the crisis via a variety of channels, most notably the sharp fall in tourism, the decline in overall economic activity, and fluctuations in commodity and natural resource prices. To recover from the COVID-19 crisis, enhanced management of key sectors, including fisheries, tourism and natural resource extraction, may provide opportunities to enhance domestic revenue mobilisation in SIDS. Policies to reduce "leakages" from these sectors – especially tourism – and to support backward and forward linkages with other domestic sectors (e.g., food and agriculture, consumer goods and construction) could expand the taxable production base.

Improving the efficiency of revenue collection, enlarging the tax base and employing efficient tax policies are also essential to increase the resources required to sustain development. The *Global Revenue Statistics* project supports 21 SIDS in these efforts by providing accurate, comparable and detailed data on their tax revenues. This information is essential for tax policymaking and administrative reforms, and forms a common evidence base for mutual learning across SIDS on how to scale up domestic resource mobilisation.

Source: Piera Tortora and Talita Yamashiro Fordelone, based on OECD ***(OECD, 2018[48])***, ***(World Bank, 2020[45])***, ***(World Bank, 2020[44])*** and on the Global Revenue Statistics database ***(OECD, 2023[46])***.

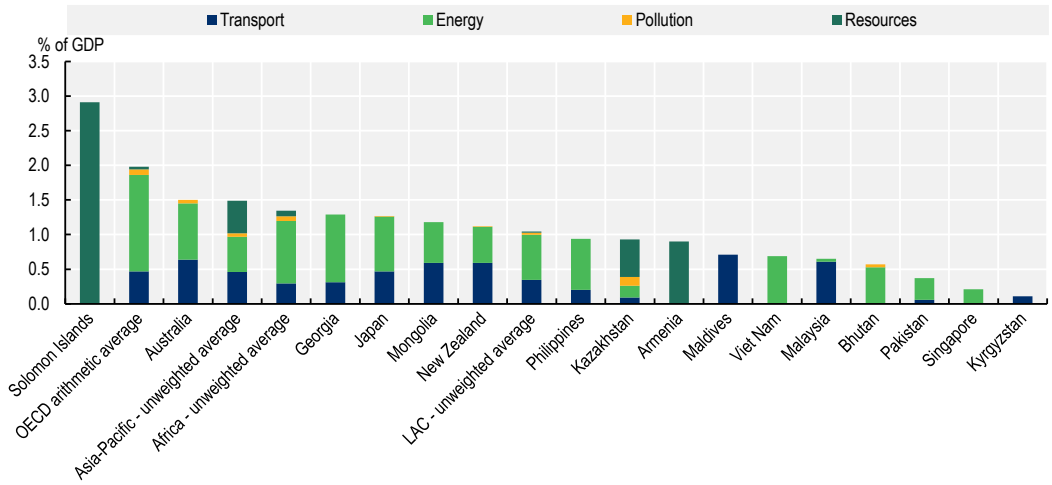
### *Environmental taxes in Asia and the Pacific*

Environmentally related taxes,[9] and price-based policy instruments more generally, play an increasingly significant role in many countries to support a transition to sustainable and low-carbon economic growth. By incorporating a price signal into consumer and producer decisions, these taxes give effect to the polluter-pays principle and encourage businesses and households to consider the environmental costs of their behaviour. Although environmentally related tax revenues[10] (ERTRs) are not separately identified in the standard OECD tax classification, they can be identified through the detailed list of specific taxes included for most countries within this overarching classification. It is on this basis that they are included in the *OECD Policy Instruments for the Environment* (PINE) database (OECD, 2023[49]).[11]

Detailed examination of taxes for the Asian and Pacific economies for which information is available demonstrates that revenues from environmentally related taxes in 2021 ranged from 0.1% of GDP in Kyrgyzstan to 2.9% of GDP in the Solomon Islands.[12] ERTRs in the Solomon Islands are particularly high relative to other Asian and Pacific economies and the OECD average, due in large part to higher export duties, particularly on timber. The next highest levels of ERTRs as percentage of GDP in the region in 2021 were observed in Australia (1.5%), Georgia (1.3%), Japan (1.3%), Mongolia (1.2%) and New Zealand (1.1%). On average, ERTRs amounted to 1.5% of GDP in the Asia-Pacific region in 2021.

## Figure 1.14. Environmentally related tax revenue in Asian and Pacific economies, by main tax base, 2021

Percentage of GDP




Note: It has not been possible to identify environmentally related tax revenues for Cambodia, China, the Cook Islands, Indonesia, Korea, Lao PDR, Nauru, Papua New Guinea, Samoa, Thailand, Tokelau and Vanuatu due to data availability issues. Bangladesh tax revenue data are not available in 2021. Data for 2020 are used for the Africa (31) average. The average value displayed for an aggregate may not be exactly equal to the value calculated based on data from individual countries due to adjustments made for preventing jumps and breaks in the data series.
Sources: Restricted ERTR database based on PINE database; (OECD, 2023[49]).

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Asian and Pacific economies relied on a range of bases for their ERTRs in 2021:

- In Maldives, Kyrgyzstan, Malaysia and New Zealand, the majority of ERTRs came from transport taxes (registration or road use of motor vehicles or departure taxes). They represent the totality for Maldives and Kyrgyzstan, 94% of total ERTRs in Malaysia and 53% in New Zealand.
- In other Asian and Pacific economies, ERTRs are principally raised via taxes on energy (most commonly from diesel and petrol excises). They represent the totality of ERTRs in Viet Nam and Singapore, 93% in Bhutan, 84% in Pakistan, 79% in the Philippines, 76% in Georgia, 62% in Japan and 54% in Australia.
- The remaining economies mainly levied ERTRs from resource taxes. The Solomon Islands and Armenia relied entirely on resource taxes while they contributed 58% of Kazakhstan's ERTRs in 2021.
- The composition of ERTRs is markedly different in Asian and Pacific economies compared to African, LAC and OECD countries. In 2021, revenues from energy taxes, resource taxes and transport taxes generated almost equal shares of total ERTR in the Asia-Pacific region (34%, 32% and 31% respectively) whereas in other regions, energy taxes accounted for the majority of ERTRs (70% in the OECD, 67% in Africa [2020 figures] and 63% in LAC).

In general, the use of taxation to address environmental issues is low in the region compared to the OECD and there is scope to increase use of such instruments. The under-utilisation of environmental taxes in the Asia-Pacific region needs to be understood in the context of the extensive use of fossil fuels subsidies. Reforming energy subsidies is considered by ADB (2016[50]) as 'one of the most important policy challenges for developing Asian economies'. UN.ESCAP (2016[51]) recommends that governments gradually phase out energy subsidies while implementing measures to compensate vulnerable groups and

to ensure international competitiveness in a sustainable way. Reforming energy subsidies while at the same time implementing environmental taxation has the potential to mobilise significant government revenues and help to meet the Sustainable Development Goals.

## Taxes by level of government

This section discusses the relative share of tax revenues attributed to different levels of government in 2021: federal or central government, sub-national government (including regional or provincial government, state government and local government) and social security funds. For the majority of Asian and Pacific economies for which data on revenues by level of government is available, tax revenues are collected primarily by federal or central government. Sub-national tax revenues as a share of total tax revenues are low and highly variable across the region (Table 1.2).

In 2021, the share of sub-national government tax revenues ranged from 0.6% of total revenues in Bhutan to 34.6% in China, averaging 12.0% across the region (excluding Australia, Japan and Malaysia)[13]. In comparison, central government tax revenues accounted for only about 60% of total tax revenues in OECD countries in 2020. Despite being at a relatively low level, the share of sub-national government revenues has increased for most regional economies over time. The largest increase has been observed in Indonesia, where the sub-national share rose from 3.2% in 2000 to 10.8% in 2021, driven in part by tax policy reforms such as the shift of property taxation to the local level in 2014. Japan and Kazakhstan were the only countries whose sub-national government shares have decreased since 2000, though their shares remained among the highest. There is room for improving sub-national government tax revenues in the region. Chapter 2, the Special Feature of this publication, looks at how recurrent property taxation can be strengthened among developing economies in Asia.

As a share of GDP, sub-national tax revenues were higher in Japan (7.6%, 2020 figure), China (7.3%), Australia (5.5%) and Korea (5.4%) in 2021, while they were relatively low in Bhutan (0.1%), Pakistan (0.9%) and the Philippines (1.0%). The amount of tax revenues collected by sub-national governments is affected by multiple factors. For example, the type of taxes levied by local governments vary between countries. Local governments in the Philippines, for instance, have a narrow range of taxes under their jurisdiction, relying mainly on property taxes and taxes on income and profits. Sub-national governments in Japan and Korea, however, raise revenue from taxes on income and profits, property taxes, taxes on goods and services, payroll (Korea only) and other taxes. The share of sub-national government tax revenue also depends on the range of services that local governments are expected to provide. For example, in Japan, where sub-national tax revenues were often the highest, prefectures and municipalities have a wide range of responsibilities such as economic development, education, urban planning, public health and other social spending (OECD/UCLG, 2019[52]).

The share of revenues attributed to social security funds was also low in Asia and the Pacific. Australia, New Zealand and Singapore do not collect SSCs and the proportion of total tax revenues from social security funds is zero, while it was under 6% of total tax revenues in Indonesia, Kazakhstan, Malaysia and Thailand in 2021. Revenues from social security funds were above average in five countries: at 40.4% in Japan (2020 figures), 28.6% in China, 26.2% in Korea, 20.3% in Mongolia and 16.1% in the Philippines in 2021. In the long run, the share of tax revenues attributed to social security funds has increased the most in Korea (by 9.5 p.p.) since 2000 and in Mongolia since 2010 (by 7.2 p.p.).

## Table 1.2. Attribution of tax revenues to sub-sectors of general government, 2000-21

| | Federal or central government | | | | Sub-national government | | | | Social security funds | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2000 | 2010 | 2020 | 2021 | 2000 | 2010 | 2020 | 2021 | 2000 | 2010 | 2020 | 2021 |
| Australia | 81.8 | 80.2 | 80.9 | .. | 18.2 | 19.8 | 19.1 | .. | 0.0 | 0.0 | 0.0 | .. |
| Bhutan | 99.7 | 99.9 | 99.2 | 99.4 | 0.3 | 0.1 | 0.8 | 0.6 | .. | .. | .. | .. |
| Cambodia | .. | .. | 90.7 | 91.0 | .. | .. | 9.3 | 9.0 | .. | .. | .. | .. |
| China | .. | .. | 39.1 | 36.8 | .. | .. | 36.7 | 34.6 | .. | .. | 24.2 | 28.6 |
| Indonesia | 96.8 | 92.8 | 82.6 | 83.9 | 3.2 | 7.2 | 11.5 | 10.8 | .. | .. | 5.9 | 5.3 |
| Japan | 38.7 | 33.0 | 36.6 | .. | 26.1 | 25.9 | 23.0 | .. | 35.2 | 41.1 | 40.4 | .. |
| Kazakhstan | 50.3 | 81.3 | 65.0 | 66.8 | 49.7 | 16.2 | 29.7 | 27.7 | .. | 2.5 | 5.3 | 5.5 |
| Korea | 68.2 | 60.0 | 53.0 | 55.6 | 15.1 | 16.6 | 19.0 | 18.2 | 16.7 | 23.3 | 28.0 | 26.2 |
| Malaysia | 98.0 | 98.2 | 96.9 | 97.1 | .. | .. | .. | .. | 2.0 | 1.8 | 3.1 | 2.9 |
| Mongolia | .. | 75.5 | 65.9 | 64.6 | .. | 11.4 | 15.4 | 15.2 | .. | 13.1 | 18.7 | 20.3 |
| New Zealand | 94.3 | 92.8 | 93.9 | 93.7 | 5.7 | 7.2 | 6.1 | 6.3 | 0.0 | 0.0 | 0.0 | 0.0 |
| Pakistan | .. | .. | 91.1 | 91.2 | .. | .. | 8.9 | 8.8 | .. | .. | .. | .. |
| Singapore | 100.0 | 100.0 | 100.0 | 100.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Thailand | 88.9 | 86.3 | 86.6 | 88.2 | 7.5 | 6.6 | 7.6 | 7.7 | 3.7 | 7.1 | 5.8 | 4.1 |
| The Philippines | 81.5 | 82.0 | 78.3 | 78.5 | 5.3 | 5.4 | 5.9 | 5.5 | 13.1 | 12.6 | 15.7 | 16.1 |

Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea and New Zealand are taken from (OECD, 2022[1]). Sub-national figures for Australia include data of state and local government.
Source: (OECD, 2023[6])., "Revenue Statistics - Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

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## Non-tax revenues in selected economies

This publication includes information on non-tax revenues for nineteen economies for which data are available. Non-tax revenues are defined as all revenues received by general government that do not meet the OECD definition of tax revenues, as set out in the Interpretative Guide (Annex A). They are further divided into five categories according to the definitions set out in Annex B: grants; property income; sales of goods and services; fines, penalties and forfeits; and miscellaneous and unidentified revenues.

### *Non-tax revenues as a percentage of GDP*

Non-tax revenues were equivalent to a significant share of GDP in 2021 for six of the 19 economies (Samoa, Vanuatu, Bhutan, the Cook Islands, Nauru and Tokelau). By contrast, non-tax revenues were below 8.5% of GDP in the remaining economies in 2021. Compared with the previous year, non-tax revenues had decreased slightly on average in 2021, with 11 out of 19 economies experiencing declines.

In 2021, non-tax revenues amounted to 10.8% of GDP in Samoa, 16.0% in Vanuatu, 19.3% in Bhutan and 20.8% in the Cook Islands, and they amounted to 89.0% in Nauru and 201.3% in Tokelau. The high level of non-tax revenues in Tokelau, measured as a share of GDP, is due to the fact that non-tax revenues are derived primarily from payments by foreign vessels for access to fishing waters under the Exclusive Economic Zone (EEZ) of Tokelau. In the 2008 System of National Accounts, these revenues are recorded as part of GNI but they do not add to GDP. Similarly, fishing activities represent a significant source of revenue for the Nauru government and accounted for more than 30% of the total non-tax revenue in 2021, collected mainly from access fees paid by foreign fishing vessels.

Between 2020 and 2021, non-tax revenues declined in 11 economies as a percentage of GDP while they increased in eight. The declines exceeded 1 p.p. in four economies: Viet Nam (1.1 p.p.), Vanuatu (7.6 p.p.), Cook Islands (14.3 p.p.), and Tokelau (17.4 p.p.). The decline in non-tax revenues in Tokelau was almost entirely attributable to lower revenues from the EEZ, which were heavily affected by the COVID-19 crisis.

In contrast, Nauru reported an increase of 13.6 p.p. in non-tax revenues due to a significant increase (of 19.8 p.p.) in grants in 2021 which included debt forgiveness for Yen Bonds (IMF, 2022[18]).

Non-tax revenues have been increasing since 2010 (or earliest available year) as a share of GDP in the majority of the economies but declining for the Philippines (since 2011), Pakistan (since 2011), Papua New Guinea, Mongolia, Bhutan, Cambodia, Maldives and Lao PDR. The largest increases occurred in Tokelau (46.7 p.p.), Nauru (35.6 p.p. since 2014), Vanuatu (7.4 p.p.) and the Cook Islands (7.2 p.p.).

The upward trend for Tokelau and Nauru has been driven by higher revenues from property income, which is mostly sourced from fishing activities. Tokelau receives support from New Zealand to strengthen the management of its EEZ to maximise revenue collection from its international fisheries (New Zealand Foreign Affairs & Trade, 2018[53]). Fisheries income also increased for Tokelau and Nauru after they became partners to the Parties to the Nauru Agreement (PNA), which administers the fishing vessel-day scheme (VDS). The VDS is the system to sustainably manage the world's largest tuna fishery in the Western and Central Pacific Ocean, and has increased revenue to the PNA by over 700% in the past seven years (Parties to the Nauru Agreement, 2016[54]).

The increase in non-tax revenues for Vanuatu is mainly due to development project grants from Australia, the World Bank, New Zealand and China, and the government's Honorary Citizenship Programme (Department of Finance and Treasury of Vanuatu, 2018[55]). For the Cook Islands, grants have constituted an increasing share of non-tax revenues. Official Development Assistance from New Zealand to support education, health and tourism initiatives in the Cook Islands accounts for the largest source of grant revenues (Ministry of Finance and Economic Management, 2020[56]). Non-tax revenues have been more volatile than tax revenues in many economies. In Bhutan, Lao PDR and Samoa, the volatility of non-tax revenues was mostly due to grants. In Pakistan, it was due to revenues from property income.

### Table 1.3. Non-tax revenues in selected Asia Pacific economies, 2010-21

Percentage of GDP

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Bhutan | 22.1 | 21.5 | 16.6 | 20.6 | 14.8 | 17.7 | 15.0 | 16.4 | 13.1 | 19.5 | 19.4 | 19.3 |
| Cambodia | 6.4 | 4.6 | 4.4 | 5.7 | 4.4 | 4.0 | 5.1 | 4.7 | 5.1 | 5.1 | 4.2 | 3.6 |
| Cook Islands | 13.5 | 8.2 | 8.4 | 14.3 | 16.2 | 13.9 | 16.4 | 13.7 | 12.3 | 14.9 | 35.1 | 20.8 |
| Fiji | 2.9 | 3.6 | 3.0 | 2.9 | 3.0 | 2.9 | 3.2 | 3.5 | 3.6 | 3.5 | 4.1 | 7.9 |
| Kazakhstan | 1.0 | 1.4 | 1.9 | 1.0 | 1.5 | 1.4 | 1.2 | 1.1 | 1.7 | 1.5 | 1.2 | 1.5 |
| Kyrgyzstan | 8.3 | 8.7 | 7.6 | 8.4 | 9.4 | 10.7 | 7.9 | 8.5 | 6.3 | 7.6 | 7.8 | 8.3 |
| Lao PDR | 9.5 | 6.7 | 10.2 | 7.3 | 9.6 | 7.7 | 4.5 | 5.3 | 5.4 | 5.1 | 3.8 | 5.4 |
| Maldives | 10.2 | 9.0 | 6.3 | 5.1 | 7.0 | 6.7 | 7.2 | 6.8 | 6.8 | 6.4 | 5.7 | 6.7 |
| Mongolia | 6.5 | 7.4 | 6.9 | 7.2 | 7.8 | 6.4 | 5.1 | 4.3 | 4.6 | 4.3 | 3.7 | 4.0 |
| Nauru | .. | .. | .. | .. | 53.3 | 65.7 | 82.7 | 79.1 | 103.8 | 87.3 | 75.4 | 89.0 |
| Pakistan | .. | 2.4 | 3.0 | 4.2 | 3.0 | 2.5 | 2.8 | 2.0 | 1.0 | 3.3 | 2.1 | 1.7 |
| Papua New Guinea | 4.7 | 3.3 | 3.1 | 2.4 | 3.1 | 3.2 | 3.2 | 3.2 | 4.5 | 3.3 | 2.7 | 2.9 |
| Samoa | 8.9 | 6.0 | 4.8 | 6.8 | 4.6 | 4.4 | 4.5 | 5.3 | 5.6 | 10.9 | 11.5 | 10.8 |
| Singapore | 3.5 | 3.5 | 3.4 | 3.5 | 3.9 | 4.4 | 4.4 | 5.3 | 4.3 | 7.1 | 4.6 | 3.9 |
| Thailand | 3.3 | 2.7 | 2.9 | 2.9 | 3.1 | 3.6 | 3.7 | 3.6 | 3.8 | 3.7 | 4.0 | 3.6 |
| The Philippines | .. | 1.9 | 1.9 | 1.8 | 1.8 | 2.0 | 1.8 | 1.7 | 1.8 | 2.0 | 2.3 | 1.7 |
| Tokelau | 154.6 | 196.4 | 192.6 | 246.6 | 173.4 | 230.4 | 236.5 | 210.0 | 236.4 | 220.1 | 218.7 | 201.3 |
| Vanuatu | 8.6 | 6.1 | 5.5 | 4.5 | 6.2 | 15.4 | 9.8 | 14.2 | 19.8 | 24.3 | 23.6 | 16.0 |
| Viet Nam | 4.5 | 4.0 | 3.9 | 4.1 | 4.1 | 5.3 | 5.7 | 6.7 | 6.8 | 6.5 | 6.5 | 5.4 |

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, 2023[6]) "Revenue Statistics in Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

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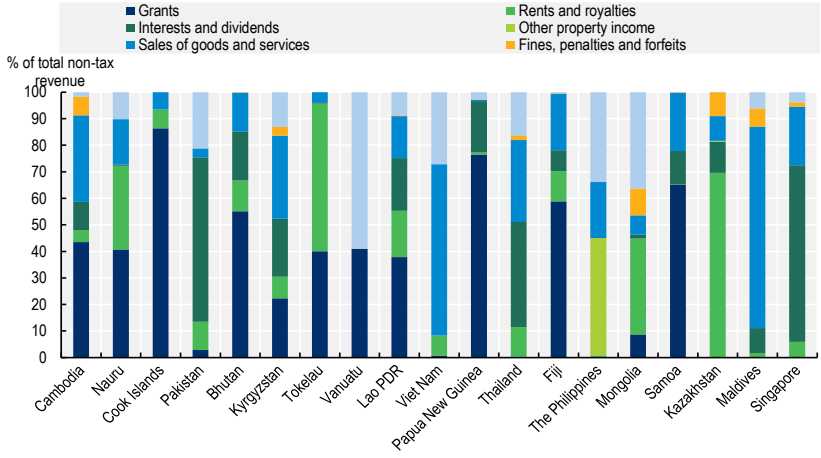
### *Structure of non-tax revenues*

Non-tax revenues are divided into different categories: grants; property income; sales of goods and services; fines, penalties and forfeits; and miscellaneous and unidentified revenues. In 2021, the share of each of these categories in total non-tax revenues varied across the 19 economies (Figure 1.15). Notable trends include:

- Grants were an important source of revenues for more than half of the economies in 2021, exceeding 30% of total non-tax revenues in ten economies: Lao PDR (37.8%), Tokelau (40.1%), Nauru (40.7%), Vanuatu (41.1%), Cambodia (43.5%), Bhutan (55.1%), Fiji (58.9%), Samoa (65.2%), Papua New Guinea (76.5%) and the Cook Islands (86.4%). Revenues from grants increased on average by 1.4 p.p. from 7.6% of GDP in 2020 to 9.0% in 2021.
- Property income accounted for over 30% of total non-tax revenue in more than half of the economies in 2021, including Bhutan (30.1%), Kyrgyzstan (30.1%), Nauru (31.9%), Lao PDR (37.4%), Mongolia (37.7%), the Philippines (45.0%), Thailand (50.7%), Tokelau (55.9%), Singapore (72.5%), Pakistan (72.6%) and Kazakhstan (81.7%). There were eight economies in which property income accounted for less: Vanuatu, which does not generate revenues from property income, the Cook Islands (7.1%), Viet Nam (7.6%), Maldives (11.1%), Samoa (12.7%), Cambodia (15.2%), Fiji (19.3%) and Papua New Guinea (20.2%).
- Property income in Tokelau and Nauru was derived predominantly from fisheries (i.e. fishing rents, fishing days, support vessels, etc.), which represented more than 90% of total property income in both economies. Rents and royalties accounted for 69.6% of total non-tax revenue in Kazakhstan in 2021, mainly from oil revenues. Interest and dividends represented the majority of non-tax revenues for Pakistan (62.0%) and Singapore (66.6%). Other property income for the Philippines, mainly Bureau of the Treasury income, made up 44.2% of non-tax revenues.
- Sales of goods and services accounted for more than half of non-tax revenues for Viet Nam (64.6%, composed of fees and charges, land rents and revenues from land user right assignment) and Maldives (76.0%, mainly from leasing, fees and charges).

**Figure 1.15. Structure of non-tax revenues, 2021**




Source: (OECD, 2023[6]) "Revenue Statistics - Asian and Pacific Economies: Comparative tables", OECD Tax Statistics (database).

StatLink https://stat.link/xi3vqy

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## Notes

[1] The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic".

[2] This information was provided by the Tokelau Statistical Office during exchanges with the OECD Secretariat in preparation of this publication.

[3] This information was provided by the Fiji Ministry of Finance during exchanges with the OECD Secretariat in preparation of this publication.

[4] Nauru and Australia have an agreement to address irregular migration into Australia in a processing centre in Nauru. (See https://www.dfat.gov.au/geo/nauru/memorandum-understanding-between-republic-nauru-and-australia-enduring-regional-processing-capability-republic-nauru).

[5] This information was provided by the Nauru Revenue Office of the Department of Finance during exchanges with the OECD Secretariat in preparation of this publication.

[6] Data for Pakistan are available from 2011 and data for Nauru are available from 2014. In addition, 2021 data for Australia and Japan are not available in (OECD, 2021[58]), so 2020 data are used instead.

[7] The ASEAN members not included in this publication are Myanmar and Brunei Darussalam.

[8] Data on SSCs were not available for Cambodia and Lao PDR.

[9] An environmentally related tax is a tax whose base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific harmful impact on the environment regardless of whether the tax is intended to change behaviours or is levied for another purpose (OECD, 2005[59]).

[10] The figures in this report do not include revenues (that may be significant) from other policies addressing environmental issues such as fees and charges or revenues from emissions trading schemes. However the PINE database provides additional data on fees and charges, subsidies, voluntary approaches, tradable permits, deposit-refund systems for more than 80 countries (OECD, 2017[57]).

[11] Data on environmentally related tax revenue are presented for four tax-base categories: energy (including all $CO_2$ related taxes); transport (mostly motor vehicle taxes); pollution (e.g. discharges of waste

or pollutants, taxes on waste or packaging); and resources (e.g. water extraction, hunting and fishing, mining) (OECD, 2017[57]).

[12] These figures need to be treated with caution as some environmentally related taxes may not be captured if the data are not sufficiently disaggregated.

[13] Data for 2021 was not available for Australia and Japan. Malaysia's sub-national disaggregation was not available, although its sub-national revenues were relatively small (OECD, 2016[60]).

# 2 Strengthening property taxation in Asia

Recurrent taxes on property can be an important source of revenues, especially for local government. This chapter shows the level of revenues these taxes generate across Asia and it examines the base of these taxes as well as how they are administered. It then identifies constraints on recurrent property taxation in the region and options for how these limitations might be overcome.

Domestic revenue mobilisation is essential for achieving the United Nations' Sustainable Development Goals. If properly administered, property tax can be a significant revenue source, especially for local government services (Bahl and Bird, 2018[1]; Bahl, 2009[2]). However, the revenue potential of the property tax in lower-income countries in Asia can only be captured if the tax is well designed and properly implemented. Poor valuation practices and weak enforcement can compromise their potential. This chapter[1] focuses primarily on recurrent property taxes in the 24 member states of the Asian Development Bank (ADB) with a population of more than 2 million. Most of the remaining member states are micro or small island states and many of them do not, as yet, levy a recurrent property tax.

## Property tax systems in Asia

This section examines property tax systems in Asian economies with specific reference to recurrent taxes on property. It considers these systems from three angles: the revenues these taxes generate; the base of these taxes and the valuation methods employed; and administrative arrangements for these taxes.

### *Revenues from property taxes in Asia*

A regional comparison of property taxes (broadly-defined[2]) shown in Table 2.1 demonstrates that property tax revenues are less important in the Asian region than in the European Union (EU) and the OECD. At the same time, however, country comparison within the region shows there is significant heterogeneity among economies when looking specifically at recurrent property taxes (Table 2.2).

### Table 2.1. Property taxes as a percentage of GDP in different regions, 2014-20

| Region | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|
| EU (27) | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 |
| OECD (38) | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| Africa (23) | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |
| Asia-Pacific (19) | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| Latin America (25) | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 |

Source: (OECD, 2022[3]), OECD Global Revenue Statistics Database (accessed 26 December 2022); for EU (27): Data from the Government Finance Statistics ( (IMF[4])) supplement the missing data for EU countries of Croatia, Cyprus and Romania.

For many of the region's low- and middle-income economies, the ratio of recurrent property taxes to GDP is quite low: the average ratio for the 20 economies remained close to 0.3% of GDP from 2014 to 2019 before increasing to 0.37% in 2020. Considering tax revenues in Asian economies average about 15% of GDP, revenues from recurrent property taxes are not a major contributor to overall revenue mobilisation. For high-income countries in the region, the ratio of recurrent property taxes to GDP was about three times higher: the average for Japan, Korea and Singapore was 1.23% in 2020.[3]

Remarkable exceptions are Central Asian economies. Economies such as Georgia, Kyrgyz Republic and Kazakhstan have a higher ratio of recurrent property tax to GDP than other low- and middle-income economies in Asia. This is partly because of their centralised administration system. In those economies, valuation is a centralised function whilst the other administrative functions are handled through a system of decentralised tax offices (McCluskey, 2016[5]). In addition, many of these countries have invested heavily in developing their land and property cadastres, ensuring more comprehensive coverage of properties.

## Table 2.2. Recurrent property taxes as a percentage of GDP in selected Asian countries, 2014-20

| Country | Income Level | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|---|---|
| Afghanistan | Low income | 0.10 | 0.10 | 0.00 | 0.00 | .. | .. | .. |
| Armenia | Upper middle income | 0.39 | 0.46 | 0.47 | 0.47 | 0.42 | 0.39 | 0.40 |
| Azerbaijan | Upper middle income | 0.32 | 0.39 | 0.39 | 0.35 | 0.31 | 0.34 | .. |
| China | Upper middle income | 0.68 | 0.69 | 0.69 | 0.69 | 0.67 | 0.61 | 0.57 |
| Georgia | Upper middle income | 0.79 | 0.85 | 1.01 | 0.97 | 0.99 | 0.96 | 0.88 |
| India | Lower middle income | 0.01 | 0.01 | .. | .. | .. | .. | .. |
| Indonesia | Lower middle income | 0.22 | 0.25 | 0.38 | 0.42 | 0.35 | 0.34 | 0.45 |
| Kazakhstan | Upper middle income | 0.47 | 0.55 | 0.45 | 0.47 | 0.48 | 0.46 | 0.44 |
| Kyrgyz Republic | Lower middle income | 0.55 | 0.53 | 0.52 | 0.49 | 0.49 | 0.48 | 0.47 |
| Lao PDR | Lower middle income | 0.11 | 0.11 | 0.08 | 0.08 | 0.12 | 0.12 | 0.11 |
| Mongolia | Lower middle income | 0.23 | 0.38 | 0.44 | 0.47 | 0.43 | 0.41 | 0.41 |
| Myanmar | Lower middle income | 0.02 | 0.02 | 0.05 | 0.05 | 0.01 | 0.03 | .. |
| Nepal | Lower middle income | .. | .. | .. | .. | .. | 0.00 | 0.99 |
| Pakistan | Lower middle income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Papua New Guinea | Lower middle income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Philippines | Lower middle income | 0.34 | 0.35 | 0.33 | 0.37 | 0.36 | 0.36 | 0.39 |
| Thailand | Upper middle income | 0.24 | 0.24 | 0.23 | 0.25 | 0.23 | 0.22 | 0.04 |
| Timor-Leste | Lower middle income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | .. |
| Uzbekistan | Lower middle income | 1.03 | 0.97 | 1.03 | 1.01 | 0.97 | 0.88 | 0.72 |
| Viet Nam | Lower middle income | 0.04 | 0.04 | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 |
| Average | | 0.31 | 0.32 | 0.32 | 0.32 | 0.32 | 0.30 | 0.37 |
| Japan | High income | 1.91 | 1.85 | 1.87 | 1.86 | 1.87 | 1.91 | 2.00 |
| Korea, Rep. | High income | 0.75 | 0.75 | 0.75 | 0.78 | 0.82 | 0.92 | 1.03 |
| Singapore | High income | 1.07 | 1.04 | 0.97 | 0.93 | 0.91 | 0.93 | 0.65 |
| Average | | 1.24 | 1.22 | 1.20 | 1.19 | 1.20 | 1.25 | 1.23 |

Source: (IMF, 2022[4]), IMF Government Finance Statistics (GFS), 2022; (OECD, 2022[3])OECD Global Revenue Statistics Database; (World Bank, 2021[6]).

These findings raise important questions. Is there extra revenue space for recurrent property tax, especially in low- and middle-income economies in the region? If so, what are the policy and administrative challenges preventing them from exploiting this potential and what can policy makers do to address these challenges?[4]

### *Tax base and valuation method for recurrent property taxes in Asia*

As with other taxes, the tax base, rate, and exemptions mostly determine the expected revenue from recurrent property taxes. Concerning the tax base, a significant difference observed among Asian economies is whether or not they tax buildings[5] as well as land[6]. Most economies tax both land and buildings (Bahl et al., 2010[7]; Almy, 2014[8]; Radvan et al., 2021[9]; McCluskey, Bahl and Franzen, 2022[10]) because doing so expands the tax base and may be perceived as fairer. Some countries have implemented more complex bases by using more than one recurrent tax base (China, Philippines and Viet Nam).

The valuation of taxable items is important for property taxation because the fair value of real estate is not always directly observable. Also, the usage of the property may be considered, as residential use is usually less profitable than commercial use. Table 2.3 categorises property tax systems in developing Asia with reference to different valuation methods.

Taxable value may depend on various considerations. Some prefer to base it on cadastral value or book value, not on market price. Cadastral values are normally more closely related to area-based approaches given that the method of assessment is prescriptive and formulaic. An adjusted area basis is widely used

in Caucasus and Central Asian economies. Underdevelopment of the real estate market, which limits the references for market price, is often the justification for non-value-based approaches.

While fair valuation is important in property taxation, it is often too costly to assess taxable property individually. Individual valuation of taxable property increases the administrative costs required and, as a result, makes it difficult to conduct reassessments on a sufficiently regular and frequent basis (Slack and Bird, 2014[11]). In part responding to the criticism, some countries have adopted a banding system for evaluation (Plimmer, Mccluskey and Connellan, 2002[12]). A banding system assigns properties to broad categories rather than evaluating each property. It is based on a robust estimation of property prices rather than a precise individual valuation which reflects limited administrative capacity. However, as all properties within the same band pay the same tax, it is likely to exhibit some regressivity.

A non-market-price-based approach is typically preferred when property markets are not liquid enough to provide sufficient information about the market price of individual properties. Other reasons to opt for this approach are: (1) insufficient valuation capacity within government; (2) incomplete registration of title transfers of properties; and (3) low reliability of the transfer price due to under-declaration (UN-Habitat, 2011[13]). The most common non-market price methodology is to base valuations on size (McCluskey et al., 2012[14]). Countries that use area-based approaches, such as India and Tajikistan, often adjust the assessment for specific characteristics, such as population of the municipality, building condition, property use and depreciation, to proxy market prices and enhance the fairness of the tax (Rao, 2008[15]).

### Table 2.3. Recurrent property taxes in Asia: Bases and assessment approaches

| | | |
|---|---|---|
| **Capital value of land and buildings (improvements) collectively** | Land and buildings are valued as one distinct indivisible property. Functions effectively where there are ample open market sales data. | Cambodia, Georgia, India (Mumbai), Mongolia, Nepal |
| **Separate values for land and buildings** | Common in former socialist countries, and low- and middle-income countries. | Afghanistan, Armenia, China, Indonesia, Kyrgyz Republic, Philippines, Thailand |
| **Land only: capital value-based** | This approach only taxes the land and ignores the value of the buildings and other improvements on the land. Adequate vacant land sales data are essential to fairly reflect the capital value especially in urban areas. | Fiji, Papua New Guinea, Solomon Islands, Vanuatu, Viet Nam |
| **Land only: area-based** | A simple, pragmatic approach in the absence of a land market or assessed values. | China (land use tax); Lao PDR |
| **Buildings only** | Where land is excluded for ideological, historic or social reasons. | China (real estate tax) |
| **Cadastral, normative and balance sheet valuation approaches to land and/or buildings** | Formulaic non-market value approaches that apply prescribed methods to determine the assessment. | Armenia, Kazakhstan (non-residential), Mongolia, Turkmenistan (non-residential), Uzbekistan (non-residential) |

| | | |
|---|---|---|
| **Rental value of land and buildings (improvements)** | This valuation approach is applied when property leasing is the principal form of tenure and there is ample rental data for all types of property. | Bangladesh, India, Pakistan, Myanmar (urban) |
| **Area-based with adjustment factors** | Typically applied where no formalised real property market exists and market transactions are thin across urban and rural settings. | Azerbaijan, India (Bangalore, Delhi), Kazakhstan (residential), Myanmar (agricultural land), Tajikistan, Turkmenistan (residential), Uzbekistan (residential) |
| **No recurrent property tax** | Some of these countries have property transfer taxes. | Cook Islands, Maldives, Marshall Islands, Micronesia, Nauru, Niue, Palau, Samoa, Tonga, Tuvalu |

Notes: Some cities in India use capital value, some rental value and others adjusted area as tax base.
Source: Authors' elaboration with reference to (Franzsen, 2009[16]) and (Almy, 2014[8]).

### *Administration of recurrent property taxes*

Although revenue from recurrent property tax is mostly attributed to subnational government[7], administrative structures vary across the region. The arrangements for administering the property tax in the countries of developing Asia differ greatly. For example, in the Philippines, local governments have wide responsibilities for administering the property tax, but in Viet Nam administration involves a multi-agency cooperative arrangement, and in other countries there are other approaches. These varying approaches are surveyed in the 13 country studies in (McCluskey, Bahl and Franzen, 2022[10]).

In some economies, subnational government is responsible (Afghanistan, Bangladesh, India, Indonesia, Myanmar, Philippines), while in others central government is solely (Armenia, Azerbaijan, Cambodia, Georgia, Kazakhstan, Kyrgyz Republic, Mongolia, Uzbekistan) or partly (Nepal, Papua New Guinea, Thailand and Viet Nam) in charge of administration with responsibility for tax policy and design located within higher levels of government.

Various administration issues are observed for recurrent property taxation (Bahl, Franzsen and McCluskey, 2017[17]; Norregaard, 2013[18]; Bahl, Martinez-Vazquez and Youngman, 2008[19]) even in high income economies. High administrative costs such as ownership identification and periodic valuation are significant challenges to the tax authority, as capacity is often more limited in subnational governments. Emerging technology can provide solutions. Examples include (1) property identification using aerial imagery; (2) billing through e-demand notices or email; (3) payments via online platforms; (4) automated valuation (model-driven valuations using statistical methodologies such as multiple regression); and (5) monitoring by geographic information systems (McCluskey et al., 2018[20]).

## Why are property tax revenues in developing Asia so low?

Uneven development of property taxation is commonly observed in the majority of Asian economies. Taxation has often been constrained by management problems and always influenced by the political economy (ADB, 2020[21]). Various estimates place collection rates[8] in the range of 30% to 60%, which is primarily due to weak tax administration, inefficient billing systems, poor record keeping and lack of follow-up on overdue accounts and arrears (Bird and Slack, 2004[22]; NIUA, 2010[23]). The weak revenue performance of recurrent property tax in developing Asia is likely due to the interaction of multiple factors.

First, tax bases have been narrowed by exemptions and preferential tax treatments. Thailand, for example, has an initial exemption of 50 million baht (USD 1.4 million) for residential property, meaning that few residential properties are within the tax net. These tax relief packages are rarely reviewed and their revenue costs are rarely monitored but they are widely believed to have eroded the tax base by a substantial amount.

Second, property valuations are often outdated due to non-compliance with legally prescribed revaluation cycles. (Kelly, R.; White, R.; Anand, A., 2020[24]) reckon that the ratio of assessed value to market value is in the range of 30%-50% in low-income countries, largely as a result of infrequent revaluations. Also, some countries do not rely on the estimation of market values.

Third, central (and state) governments have not provided adequate incentives for local governments to utilise the property tax. In many economies, central governments have been reluctant to shift revenue-raising autonomy to local governments. In other economies, large-scale intergovernmental transfers have disincentivised the use of local property taxation. Centralised fiscal arrangements mean that local politicians are not responsible for unpopular taxing decisions.[9]

Fourth, strengthening property taxation failed to acquire political support against opposing interest groups, voter apathy and rent seeking. Political leaders are required to strengthen their compact with local voters to gain support for enhanced property taxation (van den Boogaard et al., 2020[25]; Moore, 2015[26]).

Fifth, improvements have caused a significant backlash in many countries. Examples include effective rate roll backs in the aftermath of revaluations in Kuala Lumpur, Malaysia and the adoption of fractional assessment practices in the Philippines. Fractional assessments, otherwise known as assessment levels, are used as a policy to reduce the tax liability. They are widely used in the Philippines but also in Cambodia and Korea. For example, in the Philippines, the assessment level for residential property ranges from 10%-60% of the market value of the property.

Exemptions and preferable tax treatments may reduce taxpayer opposition. However, it is noteworthy that successful revaluation practices in Hong Kong, China and Singapore have avoided such compromises but kept effective tax rates low.

## How can developing Asia improve property taxation?

A holistic review of administrative efficiency is essential for regional developing economies to raise more revenue from recurrent property taxation. Raising rates without fixing the issue of narrow tax bases would likely worsen the distortions and compromise support for the property tax. To increase efficiency, the government can expand the tax base by ensuring all liable properties are registered in a cadastre. Second, simplifying tax payment processes and incentives for taxpayers can optimise tax collection. Third, the introduction of market value-based assessment will likely expand the tax base in many economies. In addition, it can increase the size of the tax base and its elasticity in many countries. For economies with non-value-based property tax, adoption of value-based property tax is a common basis for those potential enhancements even though the transition may require extra administrative capacity. The tax can be more revenue productive even though additional investments in valuation will be required.

Pakistan's experience provides a good example of a comprehensive property tax reform. The modernisation of the urban immoveable property tax involved improving administrative capacity, which suffered from outdated manual processes, paper-based records, poor collection, and a small tax base. The project began in 2014 with the development of a GIS-based administration platform utilising satellite imagery along with a mass property data collection. Digitisation of records, automation of systems and field surveys to validate records added over half a million new taxable units to the tax base.

Market value-based valuation and periodic revaluation are essential to achieve an efficient property tax regime in countries with strong tax administrative capacity where abundant price data is available for property valuation. For lower-income countries with limited capacity, a simplified value-based banded system, objective assessment adjustments, or value zones can be an alternative, although they leave a significant space for further improvement. Property tax reforms recently undertaken in Sierra Leone demonstrate that moving from a value-based system (rental value) to one based on the size, location, condition, use, etc. resulted in improved revenue performance (Grieco et al., 2019[27]).

All exemptions and other preferential tax treatments should be regularly reviewed. International norms suggest that the revenue from property tax should at least keep pace with inflation and rising expenditure by local government. Low revenue buoyancy, despite periodic reevaluation, indicates the existence of disproportional tax exemptions and preferential assessments. One way to ensure periodic review of the arrangements is to require re-voting for any extensions.

A simpler taxation would be beneficial to both the government and tax payers. A complex taxation system increases enforcement costs and, when capacity is limited, collection rates decline. Governments can promote tax payments by being transparent with taxpayers as to how the associated revenues are used and by penalising the delinquents.

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## Notes

[1] This chapter was produced by Yuho Myoda, and Donghyun Park from the Asian Development Bank (ADB). It is based on a background paper entitled 'Strengthening property taxation in developing Asia' that was prepared for the *Asian Development Outlook 2022: Mobilizing Taxes for Development* (2022[28]) produced by the ADB. The background paper was written by William McCluskey, Roy Bahl and Riël Franzsen from the African Tax Institute, University of Pretoria, South Africa. The chapter also includes inputs from Wenjing Li, Peking University-Lincoln Institute Center for Urban Development and Land Policy, Beijing, China.

[2] 'Broadly-defined' property taxes also include property transfer taxes, stamp duty, as well as estate and gift taxes.

[3] Similarly, the high-income jurisdiction of Hong Kong SAR (China) also raises close to 1% of GDP from recurrent property taxes.

[4] These questions are addressed in (McCluskey, Bahl and Franzen, 2022[10]).

[5] The tax base sometimes includes plant and machinery or personal property (e.g. boats).

[6] In Fiji, Papua New Guinea, Solomon Islands and Vanuatu, land is the only tax base (Franzsen, 2009[16]) as is the case in Viet Nam. In China, separate taxes on land and buildings exist (McCluskey, Bahl and Franzen, 2022[10]).

[7] There is large variation in the extent to which local government expenditures are financed by property taxation in developing Asian countries. This variation is surveyed in the 13 country chapters in (McCluskey, Bahl and Franzen, 2022[10]).

[8] Collection rates are calculated as the amount of revenues from recurrent property taxes collected by the government as a proportion of the amount the government billed households and businesses in a given year.

[9] The diversity of these experiences is reviewed in (Bahl and Bird, 2018[1]).

# 3 Tax levels and tax structure, 1990-2021

## Comparative tables, 1990-2021

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2020.

Figures referring to 1991-99, 2011-12 in Table 3.1 and Table 3.2 and figures relating to 1998-99, 2001-06, 2008-09 and 2011-15 in Tables 3.5 to 3.20 have been omitted because of lack of space. Complete series are, however, available on line at OECD (2023), “Revenue Statistics - Asian and Pacific Economies: Comparative tables”, OECD Tax statistics (database).

## Table 3.1. Total tax revenue as percentage of GDP, 1990-2021

| | 1990 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Australia[1] | 28.1 | 30.4 | 28.9 | 29.7 | 29.8 | 30.1 | 29.8 | 29.3 | 29.4 | 26.7 |
| Bangladesh | .. | 6.0 | 5.9 | 6.3 | 6.3 | 6.5 | 6.6 | 6.4 | 7.1 | 7.0 |
| Bhutan | 5.1 | 9.0 | 10.1 | 10.1 | 8.2 | 9.2 | 9.9 | 8.5 | 9.1 | 10.0 |
| Cambodia | .. | .. | .. | .. | .. | .. | 7.9 | 8.2 | 9.7 | 10.6 |
| China[2] | .. | .. | .. | .. | .. | .. | .. | .. | 16.9 | 17.0 |
| Cook Islands | .. | .. | .. | .. | .. | .. | .. | 25.9 | 24.9 | 24.0 |
| Fiji | .. | .. | .. | .. | .. | .. | .. | .. | .. | 22.2 |
| Georgia | .. | 14.4 | 14.5 | 14.7 | 14.0 | 19.1 | 20.2 | 22.2 | 25.1 | 24.2 |
| Indonesia[3] | .. | 7.9 | 10.9 | 11.3 | 11.8 | 12.1 | 12.4 | 11.9 | 12.2 | 13.0 |
| Japan[1] | 27.7 | 25.3 | 25.5 | 24.5 | 24.1 | 24.8 | 25.8 | 26.6 | 27.2 | 27.0 |
| Kazakhstan | .. | 19.9 | 22.2 | 20.5 | 22.7 | 21.7 | 25.5 | 26.1 | 26.1 | 27.6 |
| Kyrgyzstan | 25.6 | 11.7 | 12.4 | 13.6 | 13.7 | 14.2 | 15.7 | 17.2 | 18.4 | 18.6 |
| Korea[1] | 18.6 | 20.9 | 21.2 | 21.3 | 22.0 | 21.2 | 21.7 | 22.6 | 23.7 | 23.6 |
| Lao PDR | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Malaysia | 18.5 | 14.1 | 18.3 | 18.3 | 16.3 | 15.9 | 15.5 | 15.1 | 14.8 | 15.1 |
| Maldives | .. | .. | .. | .. | .. | .. | 11.4 | 11.5 | 11.9 | 11.5 |
| Mongolia | .. | .. | .. | .. | .. | .. | .. | 26.6 | 27.9 | 26.3 |
| Nauru | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| New Zealand[1] | 36.2 | 32.5 | 32.0 | 33.2 | 33.2 | 34.2 | 36.1 | 35.3 | 33.9 | 32.9 |
| Pakistan | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Papua New Guinea[4] | .. | 14.0 | 18.0 | 20.0 | 20.2 | 24.2 | 25.6 | 20.0 | 20.8 | 18.6 |
| Philippines | .. | 15.3 | 15.1 | 14.5 | 14.5 | 14.0 | 14.6 | 15.8 | 15.6 | 15.6 |
| Samoa | .. | .. | .. | .. | .. | .. | 20.6 | 23.4 | 21.4 | 18.7 |
| Singapore | .. | 15.2 | 15.1 | 12.9 | 12.3 | 12.0 | 11.8 | 11.8 | 13.2 | 14.0 |
| Solomon Islands | .. | .. | .. | .. | .. | .. | .. | .. | 15.4 | 16.7 |
| Thailand | .. | 15.3 | 15.5 | 16.4 | 16.9 | 17.6 | 18.8 | 17.9 | 17.6 | 17.1 |
| Tokelau | .. | .. | .. | .. | .. | .. | .. | 13.3 | 14.3 | 16.1 |
| Vanuatu | .. | 16.2 | 16.3 | 16.4 | 16.3 | 16.9 | 17.1 | 17.5 | 19.4 | 19.8 |
| Viet Nam[3] | .. | .. | .. | .. | 19.6 | 19.6 | 18.9 | 19.9 | 19.9 | 20.9 |
| Africa (31) average[5] | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Asia-Pacific (29) average[6, 7] | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| LAC average[8] | 14.7 | 17.1 | 17.3 | 17.4 | 17.7 | 18.2 | 18.8 | 19.3 | 20.0 | 20.2 |
| OECD average[1, 9, 10] | 30.8 | 32.9 | 32.4 | 32.3 | 32.1 | 32.1 | 32.6 | 32.8 | 32.8 | 32.2 |
| | 2009 | 2010 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Armenia | .. | 20.2 | 22.0 | 21.1 | 21.3 | 20.8 | 20.9 | 22.4 | 22.4 | 22.7 |
| Australia[1] | 25.4 | 25.2 | 27.2 | 27.8 | 27.5 | 28.5 | 28.6 | 27.7 | 28.5 | .. |
| Bangladesh | 7.3 | 8.3 | 9.0 | 8.9 | 8.7 | 8.9 | 8.5 | 7.8 | 8.8 | .. |
| Bhutan | 13.7 | 14.1 | 13.6 | 13.5 | 12.9 | 14.2 | 13.0 | 10.5 | 8.7 | 10.7 |
| Cambodia | 6.9 | 7.3 | 15.5 | 15.6 | 15.8 | 16.9 | 18.6 | 21.7 | 19.7 | 18.0 |
| China[2] | 17.1 | 17.8 | 18.5 | 18.1 | 17.5 | 17.4 | 17.0 | 22.1 | 20.1 | 21.0 |
| Cook Islands | 26.7 | 26.9 | 22.1 | 26.7 | 27.1 | 27.1 | 28.4 | 26.1 | 25.8 | 26.9 |
| Fiji | 21.6 | 21.6 | 22.7 | 23.6 | 23.1 | 24.2 | 23.5 | 22.3 | 16.6 | 15.1 |
| Georgia | 23.7 | 22.3 | 23.3 | 23.6 | 24.5 | 24.3 | 23.4 | 24.1 | 22.3 | 22.6 |
| Indonesia[3] | 11.0 | 11.4 | 12.2 | 12.1 | 12.0 | 11.6 | 12.0 | 11.6 | 10.1 | 10.9 |
| Japan[1] | 25.7 | 26.2 | 30.0 | 30.2 | 30.3 | 30.9 | 31.5 | 31.5 | 33.2 | .. |
| Kazakhstan | 21.2 | 23.8 | 21.1 | 15.5 | 14.9 | 16.0 | 17.0 | 16.7 | 14.1 | 15.6 |
| Kyrgyzstan | 17.6 | 17.8 | 20.4 | 19.1 | 19.5 | 19.3 | 20.3 | 19.4 | 17.4 | 20.0 |
| Korea[1] | 22.7 | 22.4 | 23.4 | 23.7 | 24.7 | 25.4 | 26.7 | 27.2 | 27.7 | 29.9 |
| Lao PDR | .. | 11.5 | 12.3 | 12.6 | 11.9 | 11.0 | 10.9 | 10.5 | 9.2 | 9.7 |
| Malaysia | 15.5 | 13.8 | 15.3 | 14.5 | 14.0 | 13.4 | 12.5 | 12.5 | 11.4 | 11.8 |
| Maldives | 8.9 | 8.9 | 19.0 | 19.4 | 19.7 | 20.1 | 19.4 | 19.1 | 19.1 | 17.7 |
| Mongolia | 22.3 | 25.3 | 20.2 | 19.3 | 19.1 | 21.4 | 23.9 | 23.9 | 21.0 | 24.0 |
| Nauru | .. | .. | 9.4 | 18.0 | 14.8 | 24.9 | 32.4 | 43.0 | 41.5 | 36.6 |
| New Zealand[1] | 30.2 | 30.3 | 31.2 | 31.5 | 31.4 | 31.3 | 32.2 | 31.3 | 33.8 | 33.8 |
| Pakistan | .. | .. | 9.8 | 11.2 | 11.2 | 11.4 | 10.2 | 10.0 | 10.3 | 10.3 |
| Papua New Guinea[4] | 15.9 | 17.0 | 18.0 | 15.2 | 14.6 | 13.9 | 13.6 | 13.5 | 12.0 | 12.1 |
| Philippines | 14.4 | 14.2 | 16.0 | 16.2 | 16.2 | 16.8 | 17.4 | 18.1 | 17.8 | 18.1 |
| Samoa | 21.0 | 19.4 | 22.0 | 22.4 | 22.9 | 23.2 | 23.9 | 24.0 | 25.0 | 25.3 |
| Singapore | 12.4 | 12.5 | 13.4 | 13.0 | 13.0 | 13.8 | 12.9 | 13.2 | 12.6 | 12.6 |
| Solomon Islands | 16.6 | 19.0 | 23.0 | 23.1 | 21.6 | 22.7 | 23.5 | 19.8 | 18.9 | 18.6 |
| Thailand | 16.6 | 17.6 | 18.4 | 18.9 | 18.1 | 17.5 | 17.7 | 17.2 | 16.5 | 16.4 |
| Tokelau | 15.5 | 17.7 | 17.1 | 15.1 | 14.7 | 16.8 | 18.1 | 19.2 | 20.8 | 22.2 |
| Vanuatu | 18.2 | 17.1 | 18.3 | 16.9 | 15.7 | 17.1 | 17.8 | 17.0 | 14.0 | 10.9 |
| Viet Nam[3] | 20.0 | 20.0 | 17.7 | 18.2 | 18.4 | 18.4 | 18.3 | 18.9 | 17.7 | 18.2 |
| Africa (31) average[5] | 14.2 | 14.4 | 15.5 | 15.6 | 15.6 | 15.7 | 15.9 | 16.2 | 16.0 | .. |
| Asia-Pacific (29) average[6, 7] | .. | 18.6 | 19.1 | 19.2 | 18.9 | 19.7 | 20.2 | 20.5 | 19.6 | 19.8 |
| LAC average[8] | 19.4 | 20.0 | 20.9 | 21.4 | 21.2 | 21.2 | 21.5 | 21.7 | 20.9 | 21.7 |
| OECD average[1, 9, 10] | 31.5 | 31.5 | 32.8 | 32.9 | 33.6 | 33.3 | 33.5 | 33.4 | 33.6 | 34.1 |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: The tax-to-GDP ratio for China does not include revenues from social security contributions (SSCs) in these years as historical data were not available.
3. Social security contributions data for Indonesia are only available after 2014 and are deemed negligible in earlier years. Social security data for Viet Nam are not available prior to 2010.
4. Total revenues are not calculated for 2000 and 2001 as the data are incomplete and do not include customs revenues for these two years.
5. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
7. 2021: Data for 2020 are used for Australia and Japan in the calculation of the Asia-Pacific (29) average due to data availability.
8. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
9. 1990 to 2020: represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.
10. 2021: calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.

StatLink https://stat.link/9wfm5g

## Table 3.2. Total tax revenue (excluding social security contributions) as percentage of GDP, 1990-2021

| | 1990 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Australia[1] | 28.1 | 30.4 | 28.9 | 29.7 | 29.8 | 30.1 | 29.8 | 29.3 | 29.4 | 26.7 |
| Bangladesh | .. | 6.0 | 5.9 | 6.3 | 6.3 | 6.5 | 6.6 | 6.4 | 7.1 | 7.0 |
| Bhutan | 5.1 | 9.0 | 10.1 | 10.1 | 8.2 | 9.2 | 9.9 | 8.5 | 9.1 | 10.0 |
| Cambodia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| China | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Cook Islands | .. | .. | .. | .. | .. | .. | .. | 25.9 | 24.9 | 24.0 |
| Fiji | .. | .. | .. | .. | .. | .. | .. | .. | .. | 22.2 |
| Georgia | .. | 12.1 | 12.2 | 12.5 | 11.4 | 15.2 | 16.6 | 18.7 | 21.0 | 24.2 |
| Indonesia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Japan[1] | 20.4 | 16.4 | 16.2 | 15.1 | 14.8 | 15.4 | 16.3 | 16.9 | 17.3 | 16.5 |
| Kazakhstan | .. | 19.9 | 22.2 | 20.5 | 22.7 | 21.7 | 25.4 | 25.9 | 25.7 | 27.2 |
| Kyrgyzstan | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Korea[1] | 16.7 | 17.4 | 17.3 | 17.3 | 17.7 | 16.7 | 17.1 | 17.8 | 18.8 | 18.4 |
| Lao PDR | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Malaysia | .. | 13.8 | 18.0 | 18.0 | 16.0 | 15.7 | 15.2 | 14.8 | 14.6 | 14.9 |
| Maldives | .. | .. | .. | .. | .. | .. | 11.4 | 11.5 | 11.9 | 11.5 |
| Mongolia | .. | .. | .. | .. | .. | .. | .. | 23.9 | 24.7 | 22.9 |
| Nauru | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| New Zealand[1] | 36.2 | 32.5 | 32.0 | 33.2 | 33.2 | 34.2 | 36.1 | 35.3 | 33.9 | 32.9 |
| Pakistan | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Papua New Guinea[2] | .. | 14.0 | 18.0 | 20.0 | 20.2 | 24.2 | 25.6 | 20.0 | 20.8 | 18.6 |
| Philippines | .. | 13.3 | 13.1 | 12.4 | 12.5 | 12.1 | 12.8 | 14.0 | 13.8 | 13.8 |
| Samoa | .. | .. | .. | .. | .. | .. | 20.6 | 23.4 | 21.4 | 18.7 |
| Singapore | .. | 15.2 | 15.1 | 12.9 | 12.3 | 12.0 | 11.8 | 11.8 | 13.2 | 14.0 |
| Solomon Islands | .. | .. | .. | .. | .. | .. | .. | .. | 15.4 | 16.7 |
| Thailand | .. | 14.7 | 15.0 | 15.8 | 16.2 | 16.7 | 17.9 | 17.1 | 16.7 | 16.3 |
| Tokelau | .. | .. | .. | .. | .. | .. | .. | 13.3 | 14.3 | 16.1 |
| Vanuatu | .. | 16.2 | 16.3 | 16.4 | 16.3 | 16.9 | 17.1 | 17.5 | 19.4 | 19.8 |
| Viet Nam | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Africa (31) average[3] | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Asia-Pacific (29) average[4, 5] | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| LAC average[6] | 12.4 | 14.4 | 14.6 | 14.6 | 15.1 | 15.5 | 16.1 | 16.6 | 17.2 | 17.3 |
| OECD average[1, 7, 8] | 23.8 | 24.6 | 24.0 | 23.8 | 23.7 | 23.8 | 24.3 | 24.5 | 24.6 | 23.9 |
| | 2009 | 2010 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Armenia | .. | 17.1 | 21.8 | 20.9 | 21.0 | 20.5 | 20.6 | 22.1 | 22.0 | 22.1 |
| Australia[1] | 25.4 | 25.2 | 27.2 | 27.8 | 27.5 | 28.5 | 28.6 | 27.7 | 28.5 | .. |
| Bangladesh | 7.3 | 8.3 | 9.0 | 8.9 | 8.7 | 8.9 | 8.5 | 7.8 | 8.8 | .. |
| Bhutan | 13.7 | 14.1 | 13.6 | 13.5 | 12.9 | 14.2 | 13.0 | 10.5 | 8.7 | 10.7 |
| Cambodia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| China | .. | .. | .. | .. | .. | .. | .. | 16.0 | 15.2 | 15.0 |
| Cook Islands | 26.7 | 26.9 | 22.1 | 26.7 | 27.1 | 27.1 | 28.4 | 26.1 | 25.8 | 26.9 |
| Fiji | 21.6 | 21.6 | 22.7 | 23.6 | 23.1 | 24.2 | 23.5 | 22.3 | 16.6 | 15.1 |
| Georgia | 23.7 | 22.3 | 23.3 | 23.6 | 24.5 | 24.3 | 23.4 | 24.1 | 22.3 | 22.6 |
| Indonesia | .. | .. | .. | 12.0 | 11.6 | 11.2 | 11.5 | 11.1 | 9.5 | 10.3 |
| Japan[1] | 15.2 | 15.5 | 18.1 | 18.3 | 18.1 | 18.6 | 18.9 | 18.6 | 19.8 | .. |
| Kazakhstan | 20.7 | 23.2 | 20.5 | 15.0 | 14.4 | 15.5 | 16.4 | 16.1 | 13.3 | 14.7 |
| Kyrgyzstan | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Korea[1] | 17.4 | 17.2 | 17.1 | 17.4 | 18.3 | 18.8 | 19.9 | 19.9 | 20.0 | 22.1 |
| Lao PDR | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Malaysia | 15.2 | 13.6 | 15.1 | 14.3 | 13.8 | 13.1 | 12.2 | 12.1 | 11.1 | 11.4 |
| Maldives | 8.9 | 8.9 | 19.0 | 19.4 | 19.7 | 20.1 | 19.4 | 19.1 | 19.1 | 17.7 |
| Mongolia | 18.4 | 22.0 | 16.2 | 15.1 | 14.7 | 16.9 | 19.1 | 19.2 | 17.1 | 19.1 |
| Nauru | .. | .. | 9.4 | 18.0 | 14.8 | 24.9 | 32.4 | 43.0 | 41.5 | 36.6 |
| New Zealand[1] | 30.2 | 30.3 | 31.2 | 31.5 | 31.4 | 31.3 | 32.2 | 31.3 | 33.8 | 33.8 |
| Pakistan | .. | .. | 9.8 | 11.2 | 11.2 | 11.4 | 10.2 | 10.0 | 10.3 | 10.3 |
| Papua New Guinea[2] | 15.9 | 17.0 | 18.0 | 15.2 | 14.6 | 13.9 | 13.6 | 13.5 | 12.0 | 12.1 |
| Philippines | 12.5 | 12.4 | 13.8 | 13.9 | 14.0 | 14.5 | 15.0 | 15.5 | 15.0 | 15.2 |
| Samoa | 21.0 | 19.4 | 22.0 | 22.4 | 22.9 | 23.2 | 23.9 | 24.0 | 25.0 | 25.3 |
| Singapore | 12.4 | 12.5 | 13.4 | 13.0 | 13.0 | 13.8 | 12.9 | 13.2 | 12.6 | 12.6 |
| Solomon Islands | 16.6 | 19.0 | 23.0 | 23.1 | 21.6 | 22.7 | 23.5 | 19.8 | 18.9 | 18.6 |
| Thailand | 15.7 | 16.4 | 17.4 | 17.8 | 17.1 | 16.5 | 16.7 | 16.2 | 15.5 | 15.7 |
| Tokelau | 15.5 | 17.7 | 17.1 | 15.1 | 14.7 | 16.8 | 18.1 | 19.2 | 20.8 | 22.2 |
| Vanuatu | 18.2 | 17.1 | 18.3 | 16.9 | 15.7 | 17.1 | 17.8 | 17.0 | 14.0 | 10.9 |
| Viet Nam | .. | 17.0 | 13.7 | 14.0 | 13.8 | 13.8 | 13.6 | 13.6 | 12.3 | 13.1 |
| Africa (31) average[3] | .. | 13.2 | 14.2 | 14.3 | 14.3 | 14.3 | 14.6 | 14.8 | 14.5 | .. |
| Asia-Pacific (29) average[4, 5] | .. | 18.5 | 18.5 | 18.4 | 18.1 | 18.9 | 19.4 | 19.3 | 18.5 | 18.6 |
| LAC average[6] | 16.3 | 16.8 | 17.4 | 17.7 | 17.5 | 17.4 | 17.8 | 17.9 | 17.0 | 18.0 |
| OECD average[1, 7, 8] | 22.8 | 22.9 | 24.1 | 24.1 | 24.7 | 24.5 | 24.5 | 24.5 | 24.3 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. Total revenues are not calculated for 2000 and 2001 as the data are incomplete and do not include customs revenues for these two years.
3. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available.
5. 2021: Data for 2020 are used for Australia and Japan in the calculation of the Asia-Pacific (29) average due to data availability.
6. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
7. 1990 to 2020: represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.
8. 2021: calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.

StatLink https://stat.link/g49aoe

## Table 3.3. Tax revenue of main headings as percentage of GDP, 2021

| | 1000 Income & profits | 2000 Social security | 3000 Payroll | 4000 Property | 5000 Goods & services | 6000 Other |
|---|---|---|---|---|---|---|
| Armenia | 8.4 | 0.6 | 0.0 | 0.0 | 13.1 | 0.6 |
| Australia[1, 2] | 16.8 | 0.0 | 1.3 | 2.9 | 7.6 | 0.0 |
| Bangladesh[2] | 3.8 | 0.0 | 0.0 | 0.0 | 5.0 | 0.0 |
| Bhutan | 6.7 | 0.0 | 0.0 | 0.1 | 4.0 | 0.0 |
| Cambodia[3] | 5.6 | .. | 0.0 | 0.8 | 11.5 | 0.0 |
| China | 5.5 | 6.0 | 0.0 | 1.5 | 8.1 | 0.0 |
| Cook Islands | 8.3 | 0.0 | 0.0 | 0.0 | 18.6 | 0.0 |
| Fiji | 5.0 | 0.0 | 0.0 | 0.0 | 10.1 | 0.0 |
| Georgia | 8.0 | 0.0 | 0.0 | 0.9 | 13.5 | 0.2 |
| Indonesia | 4.2 | 0.6 | 0.0 | 0.1 | 4.8 | 1.2 |
| Japan[1, 2] | 10.1 | 13.4 | 0.0 | 2.7 | 6.9 | 0.1 |
| Kazakhstan | 5.9 | 0.9 | 1.0 | 0.4 | 7.4 | 0.0 |
| Kyrgyzstan[3] | 4.3 | .. | 0.0 | 0.3 | 15.1 | 0.3 |
| Korea[1] | 9.9 | 7.8 | 0.1 | 4.5 | 6.9 | 0.6 |
| Lao PDR[3] | 2.3 | .. | 0.0 | 0.1 | 7.3 | 0.0 |
| Malaysia | 8.0 | 0.3 | 0.0 | 0.0 | 3.0 | 0.4 |
| Maldives | 3.3 | 0.0 | 0.0 | 0.0 | 14.4 | 0.0 |
| Mongolia | 7.4 | 4.9 | 0.0 | 0.6 | 11.1 | 0.0 |
| Nauru | 26.6 | 0.0 | 0.0 | 0.0 | 9.9 | 0.0 |
| New Zealand[1] | 19.3 | 0.0 | 0.0 | 1.9 | 12.6 | 0.0 |
| Pakistan | 3.4 | 0.0 | 0.0 | 0.1 | 6.6 | 0.2 |
| Papua New Guinea | 6.8 | 0.0 | 0.0 | 0.0 | 5.3 | 0.0 |
| Philippines | 6.0 | 2.9 | 0.0 | 0.5 | 7.7 | 1.0 |
| Samoa | 6.0 | 0.0 | 0.0 | 0.0 | 19.3 | 0.0 |
| Singapore | 6.3 | 0.0 | 0.0 | 1.9 | 3.5 | 0.9 |
| Solomon Islands[4] | 5.6 | 0.0 | 0.0 | 0.1 | 12.9 | 0.0 |
| Thailand | 5.8 | 0.7 | 0.0 | 0.2 | 9.6 | 0.1 |
| Tokelau | 11.1 | 0.0 | 0.0 | 0.0 | 11.1 | 0.0 |
| Vanuatu | 0.0 | 0.0 | 0.0 | 0.3 | 10.6 | 0.0 |
| Viet Nam | 5.3 | 5.1 | 0.0 | 0.0 | 7.8 | 0.0 |
| Africa (31) average[2, 5] | 6.2 | 1.5 | 0.1 | 0.3 | 8.0 | 0.2 |
| Asia-Pacific (29) average[6] | 7.7 | 1.7 | 0.1 | 0.7 | 9.7 | 0.2 |
| LAC average[7] | 5.7 | 3.7 | 0.2 | 0.9 | 10.8 | 0.3 |
| OECD average[1, 2, 8] | 11.3 | 9.2 | 0.5 | 1.9 | 10.6 | 0.2 |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. Data for Australia, Bangladesh, Japan, the Africa (31) average and the OECD average are for 2020.
3. Heading 2000: Data for social security contributions are not available.
4. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
5. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
8. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*. Data for 2020 are used as a complete breakdown in 2021 is not available.

StatLink https://stat.link/guydrq

## Table 3.4. Tax revenue of main headings as percentage of total taxation, 2021

| | 1000 Income & profits | 2000 Social security | 3000 Payroll | 4000 Property | 5000 Goods & services | 6000 Other |
|---|---|---|---|---|---|---|
| Armenia | 36.9 | 2.7 | 0.0 | 0.0 | 57.7 | 2.7 |
| Australia[1, 2] | 59.0 | 0.0 | 4.5 | 10.1 | 26.5 | 0.0 |
| Bangladesh[2] | 43.4 | 0.0 | 0.0 | 0.0 | 56.6 | 0.0 |
| Bhutan | 62.4 | 0.0 | -0.1 | 0.6 | 37.1 | 0.0 |
| Cambodia[3] | 31.3 | .. | 0.0 | 4.6 | 64.0 | 0.1 |
| China | 26.0 | 28.6 | 0.0 | 7.0 | 38.4 | 0.0 |
| Cook Islands | 30.9 | 0.0 | 0.0 | 0.0 | 69.1 | 0.0 |
| Fiji | 32.9 | 0.0 | 0.0 | 0.0 | 67.1 | 0.0 |
| Georgia | 35.4 | 0.0 | 0.0 | 3.8 | 60.0 | 0.9 |
| Indonesia | 38.3 | 5.3 | 0.0 | 1.0 | 44.5 | 10.9 |
| Japan[1, 2] | 30.4 | 40.4 | 0.0 | 8.1 | 20.9 | 0.3 |
| Kazakhstan | 38.0 | 5.5 | 6.4 | 2.7 | 47.4 | 0.0 |
| Kyrgyzstan[3] | 21.6 | .. | 0.0 | 1.5 | 75.6 | 1.4 |
| Korea[1] | 33.2 | 26.2 | 0.3 | 15.1 | 23.1 | 2.1 |
| Lao PDR[3] | 24.1 | .. | 0.0 | 1.0 | 74.9 | 0.0 |
| Malaysia | 67.9 | 2.9 | 0.0 | 0.0 | 25.6 | 3.6 |
| Maldives | 18.6 | 0.0 | 0.0 | 0.0 | 81.4 | 0.0 |
| Mongolia | 30.9 | 20.3 | 0.0 | 2.7 | 46.1 | 0.0 |
| Nauru | 72.9 | 0.0 | 0.0 | 0.0 | 27.1 | 0.0 |
| New Zealand[1] | 57.0 | 0.0 | 0.0 | 5.7 | 37.3 | 0.0 |
| Pakistan | 32.9 | 0.0 | 0.0 | 1.0 | 64.0 | 2.0 |
| Papua New Guinea | 56.2 | 0.0 | 0.0 | 0.0 | 43.8 | 0.0 |
| Philippines | 33.1 | 16.1 | 0.0 | 2.8 | 42.4 | 5.6 |
| Samoa | 23.8 | 0.0 | 0.0 | 0.0 | 76.2 | 0.0 |
| Singapore | 49.7 | 0.0 | 0.0 | 15.3 | 28.0 | 7.1 |
| Solomon Islands[4] | 30.2 | 0.0 | 0.0 | 0.5 | 69.3 | 0.0 |
| Thailand | 35.2 | 4.1 | 0.0 | 1.4 | 58.7 | 0.7 |
| Tokelau | 49.9 | 0.0 | 0.0 | 0.0 | 50.1 | 0.0 |
| Vanuatu | 0.0 | 0.0 | 0.0 | 2.6 | 97.4 | 0.0 |
| Viet Nam | 28.9 | 28.0 | 0.0 | 0.1 | 43.0 | 0.0 |
| Africa (31) average[2, 5] | 39.3 | 8.1 | 0.8 | 1.7 | 50.4 | 1.3 |
| Asia-Pacific (29) average[6] | 37.5 | 6.9 | 0.4 | 3.0 | 51.6 | 1.3 |
| LAC average[7] | 26.7 | 17.0 | 0.8 | 4.1 | 50.0 | 1.3 |
| OECD average[1, 2, 8] | 33.7 | 26.6 | 1.4 | 5.7 | 32.1 | 0.5 |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. Data for Australia, Bangladesh, Japan, the Africa (31) average and the OECD average are for 2020.
3. Heading 2000: Data for social security contributions are not available.
4. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
5. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
8. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*. Data for 2020 are used as a complete breakdown in 2021 is not available.

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## Table 3.5. Taxes on income and profits (1000) as percentage of GDP

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 4.4 | 8.4 | 9.1 | 8.1 | 8.8 | 9.0 | 9.1 | 8.4 |
| Australia[1] | 17.6 | 17.6 | 14.3 | 15.8 | 15.8 | 16.8 | 17.2 | 16.4 | 16.8 | .. |
| Bangladesh | 1.7 | 1.9 | 3.2 | 4.0 | 3.6 | 3.6 | 3.4 | 3.3 | 3.8 | .. |
| Bhutan | 5.9 | 4.9 | 9.0 | 7.6 | 6.8 | 7.2 | 6.9 | 6.2 | 5.4 | 6.7 |
| Cambodia | .. | 0.9 | 0.6 | 3.4 | 3.6 | 4.2 | 4.4 | 5.0 | 5.8 | 5.6 |
| China | .. | .. | 4.6 | 5.7 | 5.8 | 5.9 | 6.0 | 5.5 | 5.4 | 5.5 |
| Cook Islands | .. | .. | 10.6 | 9.4 | 9.1 | 9.9 | 10.9 | 8.8 | 10.3 | 8.3 |
| Fiji | .. | .. | 7.1 | 6.1 | 7.1 | 7.6 | 6.6 | 6.0 | 5.2 | 5.0 |
| Georgia | 3.0 | 4.2 | 8.1 | 9.6 | 9.7 | 9.0 | 8.9 | 8.8 | 8.6 | 8.0 |
| Indonesia | 3.8 | 5.8 | 5.2 | 5.2 | 5.4 | 4.8 | 5.1 | 4.9 | 3.8 | 4.2 |
| Japan[1] | 8.8 | 8.7 | 7.9 | 9.4 | 9.3 | 9.5 | 10.1 | 9.7 | 10.1 | .. |
| Kazakhstan | 8.3 | 13.2 | 9.5 | 6.0 | 5.6 | 5.8 | 6.4 | 6.0 | 5.0 | 5.9 |
| Kyrgyzstan | 2.1 | 3.5 | 4.0 | 3.7 | 3.5 | 3.4 | 3.5 | 3.6 | 3.8 | 4.3 |
| Korea[1] | 6.0 | 6.3 | 6.3 | 7.2 | 7.7 | 8.1 | 9.1 | 9.0 | 8.6 | 9.9 |
| Lao PDR | .. | .. | 2.6 | 2.9 | 2.6 | 2.5 | 2.4 | 2.4 | 1.9 | 2.3 |
| Malaysia | 7.7 | 9.4 | 9.1 | 9.0 | 8.3 | 8.0 | 8.6 | 8.5 | 7.5 | 8.0 |
| Maldives | .. | 0.4 | 0.6 | 5.0 | 4.8 | 4.5 | 4.0 | 4.1 | 6.3 | 3.3 |
| Mongolia | .. | .. | 10.0 | 5.1 | 4.4 | 5.8 | 6.4 | 6.8 | 5.9 | 7.4 |
| Nauru | .. | .. | .. | 9.4 | 8.7 | 16.2 | 22.7 | 33.8 | 32.5 | 26.6 |
| New Zealand[1] | 19.5 | 22.7 | 16.3 | 17.3 | 17.5 | 17.4 | 18.1 | 17.2 | 19.1 | 19.3 |
| Pakistan | .. | .. | .. | 3.6 | 3.8 | 3.9 | 3.3 | 3.2 | 3.1 | 3.4 |
| Papua New Guinea | 9.6 | 17.3 | 11.8 | 9.9 | 8.1 | 7.5 | 7.7 | 7.2 | 6.6 | 6.8 |
| Philippines | 5.9 | 5.8 | 5.6 | 6.5 | 6.5 | 6.7 | 6.2 | 6.4 | 6.4 | 6.0 |
| Samoa | .. | 4.2 | 4.8 | 5.2 | 5.2 | 5.1 | 5.5 | 5.5 | 5.9 | 6.0 |
| Singapore | 8.0 | 5.9 | 5.6 | 5.8 | 5.9 | 6.7 | 6.0 | 6.3 | 6.7 | 6.3 |
| Solomon Islands | .. | .. | 5.8 | 6.9 | 6.3 | 6.7 | 6.2 | 5.7 | 5.5 | 5.6 |
| Thailand | 4.9 | 6.6 | 6.4 | 6.6 | 6.2 | 5.9 | 6.0 | 6.1 | 5.7 | 5.8 |
| Tokelau | .. | .. | 9.0 | 7.7 | 8.0 | 9.4 | 8.6 | 10.3 | 10.6 | 11.1 |
| Vanuatu | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Viet Nam | .. | 8.8 | 6.4 | 4.9 | 4.5 | 4.7 | 4.9 | 4.9 | 4.6 | 5.3 |
| Africa (31) average[2] | .. | .. | 5.5 | 6.0 | 5.8 | 5.8 | 5.9 | 6.1 | 6.2 | .. |
| Asia-Pacific (29) average[3] | .. | .. | 6.9 | 7.0 | 6.9 | 7.3 | 7.6 | 7.8 | 7.8 | 7.7 |
| LAC average[4] | 4.0 | 5.0 | 5.5 | 5.7 | 5.5 | 5.4 | 5.7 | 5.7 | 5.6 | 5.7 |
| OECD average[1, 5] | 11.4 | 11.2 | 10.2 | 10.9 | 10.9 | 11.2 | 11.3 | 11.3 | 11.3 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
3. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available.
4. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
5. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

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## Table 3.6. Taxes on income and profits (1000) as percentage of total taxation

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 21.7 | 39.8 | 42.7 | 39.0 | 41.9 | 40.4 | 40.4 | 36.9 |
| Australia[1] | 57.9 | 59.0 | 56.7 | 56.7 | 57.3 | 58.7 | 60.1 | 59.2 | 59.0 | .. |
| Bangladesh | 28.4 | 29.5 | 38.7 | 45.3 | 42.0 | 40.2 | 40.2 | 42.0 | 43.4 | .. |
| Bhutan | 65.7 | 49.7 | 64.0 | 55.8 | 52.7 | 50.9 | 53.2 | 59.5 | 61.2 | 62.4 |
| Cambodia | .. | 10.9 | 8.5 | 21.6 | 23.1 | 25.0 | 23.5 | 23.0 | 29.3 | 31.3 |
| China[2] | .. | .. | .. | .. | .. | .. | .. | 24.9 | 26.8 | 26.0 |
| Cook Islands | .. | 39.2 | 39.4 | 35.0 | 33.5 | 36.6 | 38.6 | 33.6 | 40.0 | 30.9 |
| Fiji | .. | .. | 32.6 | 25.8 | 30.6 | 31.5 | 28.1 | 27.0 | 31.7 | 32.9 |
| Georgia | 21.1 | 20.8 | 36.5 | 40.6 | 39.5 | 37.1 | 38.1 | 36.7 | 38.7 | 35.4 |
| Indonesia | 47.7 | 46.8 | 45.8 | 43.1 | 44.7 | 41.0 | 42.2 | 42.1 | 38.2 | 38.3 |
| Japan[1] | 34.8 | 33.8 | 30.2 | 31.2 | 30.6 | 30.7 | 31.9 | 30.8 | 30.4 | .. |
| Kazakhstan | 41.4 | 51.7 | 40.0 | 38.8 | 37.3 | 35.9 | 37.9 | 36.3 | 35.2 | 38.0 |
| Kyrgyzstan | 17.9 | 22.0 | 22.3 | 19.3 | 17.9 | 17.6 | 17.1 | 18.5 | 21.7 | 21.6 |
| Korea[1] | 28.8 | 29.2 | 28.0 | 30.3 | 31.2 | 32.1 | 34.1 | 33.2 | 30.9 | 33.2 |
| Lao PDR | .. | .. | 22.7 | 22.7 | 21.9 | 23.1 | 22.3 | 22.4 | 20.7 | 24.1 |
| Malaysia | 54.6 | 60.7 | 66.1 | 61.9 | 59.3 | 60.1 | 68.5 | 68.1 | 65.6 | 67.9 |
| Maldives | .. | 3.9 | 6.9 | 26.0 | 24.4 | 22.6 | 20.7 | 21.3 | 33.3 | 18.6 |
| Mongolia | .. | .. | 39.5 | 26.5 | 22.8 | 26.9 | 26.8 | 28.3 | 28.0 | 30.9 |
| Nauru | .. | .. | .. | 52.2 | 58.7 | 64.9 | 70.2 | 78.6 | 78.3 | 72.9 |
| New Zealand[1] | 60.0 | 63.0 | 53.8 | 54.9 | 55.6 | 55.6 | 56.3 | 55.1 | 56.5 | 57.0 |
| Pakistan | .. | .. | .. | 32.6 | 33.8 | 34.4 | 32.3 | 32.1 | 30.2 | 32.9 |
| Papua New Guinea | 68.5 | 67.6 | 69.4 | 65.2 | 55.8 | 54.2 | 56.8 | 53.7 | 55.2 | 56.2 |
| Philippines | 38.6 | 39.9 | 39.2 | 40.2 | 40.3 | 39.8 | 35.4 | 35.7 | 36.1 | 33.1 |
| Samoa | .. | 20.4 | 24.7 | 23.1 | 22.8 | 22.1 | 23.0 | 23.0 | 23.8 | 23.8 |
| Singapore | 52.8 | 50.3 | 44.7 | 44.7 | 44.9 | 48.3 | 46.6 | 48.1 | 53.7 | 49.7 |
| Solomon Islands | .. | .. | 30.3 | 30.1 | 29.1 | 29.6 | 26.3 | 28.8 | 29.0 | 30.2 |
| Thailand | 31.8 | 35.1 | 36.5 | 34.9 | 34.4 | 33.4 | 34.1 | 35.6 | 34.9 | 35.2 |
| Tokelau | .. | .. | 51.1 | 51.1 | 54.6 | 55.8 | 47.3 | 53.7 | 50.8 | 49.9 |
| Vanuatu | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Viet Nam | .. | 46.4 | 32.0 | 27.2 | 24.6 | 25.5 | 26.9 | 26.1 | 26.2 | 28.9 |
| Africa (31) average[3] | .. | .. | 38.6 | 39.1 | 38.2 | 38.0 | 38.1 | 38.6 | 39.3 | .. |
| Asia-Pacific (29) average[4] | .. | .. | 36.3 | 36.8 | 36.6 | 36.9 | 37.2 | 37.1 | 38.1 | 37.5 |
| LAC average[5] | 22.4 | 25.0 | 26.4 | 26.5 | 26.2 | 26.0 | 26.5 | 26.6 | 26.9 | 26.7 |
| OECD average[1, 6] | 33.9 | 33.8 | 32.2 | 33.2 | 32.8 | 33.6 | 34.0 | 34.0 | 33.7 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for China are not included in the calculation prior to 2019 as historic data for social security contributions are not available. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available.
5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

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## Table 3.7. Social security contributions (2000) as percentage of GDP

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 3.0 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.6 |
| Australia[1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. |
| Bangladesh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. |
| Bhutan | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Cambodia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| China[2] | .. | .. | .. | .. | .. | .. | .. | 6.1 | 4.9 | 6.0 |
| Cook Islands | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Fiji | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Georgia | 2.3 | 3.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Indonesia[3] | .. | .. | .. | 0.1 | 0.4 | 0.4 | 0.4 | 0.5 | 0.6 | 0.6 |
| Japan[1] | 8.9 | 9.5 | 10.8 | 11.9 | 12.2 | 12.3 | 12.7 | 12.9 | 13.4 | .. |
| Kazakhstan | 0.0 | 0.2 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.7 | 0.9 |
| Kyrgyzstan | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Korea[1] | 3.5 | 4.6 | 5.2 | 6.3 | 6.5 | 6.5 | 6.8 | 7.3 | 7.8 | 7.8 |
| Lao PDR | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Malaysia[4] | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 |
| Maldives | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Mongolia | .. | .. | 3.3 | 4.2 | 4.4 | 4.5 | 4.8 | 4.7 | 3.9 | 4.9 |
| Nauru | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| New Zealand[1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Pakistan | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Papua New Guinea | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Philippines | 2.0 | 1.8 | 1.8 | 2.3 | 2.3 | 2.2 | 2.4 | 2.6 | 2.8 | 2.9 |
| Samoa | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Singapore | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Solomon Islands[5] | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Thailand | 0.6 | 0.9 | 1.2 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.7 |
| Tokelau | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Vanuatu | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Viet Nam[6] | .. | .. | 3.0 | 4.2 | 4.5 | 4.6 | 4.7 | 5.3 | 5.4 | 5.1 |
| Africa (31) average[7] | .. | .. | 1.2 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.5 | .. |
| Asia-Pacific (29) average[8] | .. | .. | 1.3 | 1.2 | 1.3 | 1.3 | 1.4 | 1.6 | 1.6 | 1.7 |
| LAC average[9] | 2.7 | 2.7 | 3.2 | 3.7 | 3.7 | 3.8 | 3.8 | 3.8 | 3.9 | 3.7 |
| OECD average[1, 10] | 8.4 | 8.3 | 8.6 | 8.8 | 8.9 | 8.9 | 8.9 | 8.9 | 9.2 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Social security contributions data for Indonesia are only available after 2014 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), Unemployment Insurance (JKP) and mandatory contributions from BPJS Health for formal workers. Contributions from the BPJS Health since 2018 have been estimated.
4. Heading 2000: Starting from 2015, social security contribution data is given as a lump sum.
5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Social security data for Viet Nam are not available prior to 2010.
7. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
8. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
9. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
10. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

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## Table 3.8. Social security contributions (2000) as percentage of total taxation

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 15.1 | 1.0 | 1.2 | 1.4 | 1.4 | 1.3 | 1.8 | 2.7 |
| Australia[1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. |
| Bangladesh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. |
| Bhutan | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Cambodia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| China[2] | .. | .. | .. | .. | .. | .. | .. | 27.5 | 24.2 | 28.6 |
| Cook Islands | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Fiji | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Georgia | 16.2 | 17.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Indonesia[3] | .. | .. | .. | 0.6 | 3.2 | 3.4 | 3.6 | 4.3 | 5.9 | 5.3 |
| Japan[1] | 35.2 | 36.9 | 41.1 | 39.4 | 40.4 | 39.9 | 40.2 | 41.1 | 40.4 | .. |
| Kazakhstan | 0.0 | 0.7 | 2.5 | 3.8 | 3.8 | 3.4 | 3.2 | 3.2 | 5.3 | 5.5 |
| Kyrgyzstan | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Korea[1] | 16.7 | 21.2 | 23.3 | 26.6 | 26.2 | 25.7 | 25.4 | 26.7 | 28.0 | 26.2 |
| Lao PDR | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Malaysia[4] | 2.0 | 1.6 | 1.8 | 1.7 | 1.8 | 1.9 | 2.4 | 2.5 | 3.1 | 2.9 |
| Maldives | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Mongolia | .. | .. | 13.1 | 22.0 | 23.2 | 21.0 | 20.1 | 19.8 | 18.7 | 20.3 |
| Nauru | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| New Zealand[1] | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Pakistan | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Papua New Guinea | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Philippines | 13.1 | 12.5 | 12.6 | 14.1 | 14.0 | 13.4 | 13.6 | 14.3 | 15.7 | 16.1 |
| Samoa | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Singapore | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Solomon Islands[5] | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Thailand | 3.7 | 4.9 | 7.1 | 5.6 | 5.6 | 5.7 | 5.7 | 5.9 | 5.8 | 4.1 |
| Tokelau | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Vanuatu | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Viet Nam[6] | .. | .. | 14.8 | 23.1 | 24.8 | 25.1 | 25.8 | 27.9 | 30.5 | 28.0 |
| Africa (31) average[7] | .. | .. | 7.0 | 7.3 | 7.4 | 7.6 | 7.3 | 7.3 | 8.1 | .. |
| Asia-Pacific (29) average[8] | .. | .. | 6.0 | 5.5 | 5.8 | 5.6 | 5.7 | 6.7 | 6.9 | 6.9 |
| LAC average[9] | 15.5 | 14.5 | 15.8 | 16.9 | 16.9 | 17.3 | 17.2 | 17.4 | 18.5 | 17.0 |
| OECD average[1, 10] | 24.9 | 25.0 | 26.6 | 25.9 | 25.9 | 25.8 | 25.9 | 25.9 | 26.6 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Social security contributions data for Indonesia are only available after 2014 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), Unemployment Insurance (JKP) and mandatory contributions from BPJS Health for formal workers. Contributions from the BPJS Health since 2018 have been estimated.
4. Heading 2000: Starting from 2015, social security contribution data is given as a lump sum.
5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Social security data for Viet Nam are not available prior to 2010.
7. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
8. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
9. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
10. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

StatLink https://stat.link/x38ytz

## Table 3.9. Taxes on property (4000) as percentage of GDP

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Australia[1] | 2.7 | 2.6 | 2.4 | 3.0 | 3.0 | 2.9 | 2.7 | 2.7 | 2.9 | .. |
| Bangladesh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. |
| Bhutan | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 |
| Cambodia | .. | 0.0 | 0.0 | 0.6 | 0.4 | 0.6 | 0.8 | 1.0 | 0.9 | 0.8 |
| China | .. | .. | 1.3 | 1.7 | 1.5 | 1.5 | 1.4 | 1.4 | 1.5 | 1.5 |
| Cook Islands | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Fiji | .. | .. | 0.0 | 0.7 | 0.8 | 0.7 | 0.8 | 0.7 | 0.4 | 0.0 |
| Georgia | 0.7 | 0.5 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 |
| Indonesia | 0.3 | 0.6 | 0.6 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 |
| Japan[1] | 2.7 | 2.5 | 2.6 | 2.5 | 2.5 | 2.5 | 2.6 | 2.6 | 2.7 | .. |
| Kazakhstan | 0.8 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 |
| Kyrgyzstan | 0.3 | 0.3 | 0.6 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Korea[1] | 2.6 | 2.6 | 2.5 | 2.9 | 2.9 | 3.0 | 3.1 | 3.1 | 3.9 | 4.5 |
| Lao PDR | .. | .. | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Malaysia | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Maldives | .. | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Mongolia | .. | .. | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.6 | 0.6 | 0.6 |
| Nauru | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| New Zealand[1] | 1.7 | 1.8 | 2.0 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 |
| Pakistan[2] | .. | .. | .. | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 |
| Papua New Guinea | 0.5 | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |
| Philippines | 0.5 | 0.5 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 |
| Samoa | .. | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Singapore | 1.7 | 1.3 | 1.8 | 1.7 | 1.7 | 1.9 | 1.8 | 1.7 | 1.4 | 1.9 |
| Solomon Islands | .. | .. | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Thailand | 0.3 | 0.4 | 0.2 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.2 | 0.2 |
| Tokelau | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Vanuatu | 0.5 | 0.6 | 0.7 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.5 | 0.3 |
| Viet Nam | .. | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Africa (31) average[3] | .. | .. | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 | .. |
| Asia-Pacific (29) average[4] | .. | .. | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| LAC average[5] | 0.7 | 1.0 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.9 |
| OECD average[1, 6] | 1.7 | 1.7 | 1.6 | 1.8 | 2.2 | 1.9 | 1.8 | 1.8 | 1.9 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.

2. Other taxes on property data have not been available separately since 2020. They are included in other local tax revenues classified under heading 6200.

3. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.

4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.

5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.

6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

StatLink https://stat.link/nzhfpc

## Table 3.10. Taxes on property (4000) as percentage of total taxation

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Australia[1] | 8.8 | 8.6 | 9.4 | 10.7 | 10.8 | 10.1 | 9.5 | 9.8 | 10.1 | .. |
| Bangladesh | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | .. |
| Bhutan | 0.3 | 0.2 | 0.1 | 0.4 | 0.3 | 0.1 | 0.1 | 0.1 | 0.8 | 0.6 |
| Cambodia | .. | 0.0 | 0.0 | 3.8 | 2.9 | 3.7 | 4.3 | 4.6 | 4.7 | 4.6 |
| China[2] | .. | .. | .. | .. | .. | .. | .. | 6.4 | 7.4 | 7.0 |
| Cook Islands | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Fiji | .. | .. | 0.0 | 3.1 | 3.3 | 2.9 | 3.3 | 3.0 | 2.6 | 0.0 |
| Georgia | 5.2 | 2.5 | 3.9 | 3.6 | 4.1 | 4.0 | 4.2 | 4.0 | 4.0 | 3.8 |
| Indonesia | 3.7 | 5.2 | 5.2 | 2.4 | 1.6 | 1.4 | 1.4 | 1.5 | 1.7 | 1.0 |
| Japan[1] | 10.5 | 9.7 | 9.7 | 8.2 | 8.3 | 8.2 | 8.1 | 8.2 | 8.1 | .. |
| Kazakhstan | 4.1 | 2.4 | 2.4 | 3.6 | 3.3 | 3.0 | 2.8 | 2.8 | 3.1 | 2.7 |
| Kyrgyzstan | 2.3 | 2.0 | 3.2 | 1.9 | 1.8 | 1.8 | 1.7 | 1.8 | 1.9 | 1.5 |
| Korea[1] | 12.4 | 11.9 | 11.3 | 12.4 | 11.6 | 11.7 | 11.6 | 11.4 | 14.2 | 15.1 |
| Lao PDR | .. | .. | 1.1 | 0.9 | 0.7 | 0.7 | 1.1 | 1.2 | 1.2 | 1.0 |
| Malaysia | 0.0 | 0.0 | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Maldives | .. | 0.2 | 0.4 | 0.3 | 0.2 | 0.7 | 0.3 | 0.2 | 0.0 | 0.0 |
| Mongolia | .. | .. | 1.9 | 2.6 | 2.7 | 2.6 | 2.2 | 2.5 | 2.9 | 2.7 |
| Nauru | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| New Zealand[1] | 5.3 | 4.9 | 6.6 | 6.2 | 6.1 | 6.0 | 5.8 | 6.2 | 5.5 | 5.7 |
| Pakistan[3] | .. | .. | .. | 1.1 | 1.1 | 1.5 | 1.7 | 1.4 | 1.0 | 1.0 |
| Papua New Guinea | 3.2 | 1.2 | 1.0 | 0.6 | 0.8 | 0.4 | 0.9 | 0.4 | 0.4 | 0.0 |
| Philippines | 3.1 | 3.4 | 3.0 | 2.8 | 2.7 | 2.8 | 2.6 | 2.5 | 2.7 | 2.8 |
| Samoa | .. | 0.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Singapore | 11.2 | 11.2 | 14.5 | 13.0 | 13.0 | 14.1 | 14.0 | 13.2 | 11.4 | 15.3 |
| Solomon Islands | .. | .. | 0.6 | 0.8 | 0.7 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 |
| Thailand | 2.2 | 2.3 | 1.3 | 2.7 | 2.3 | 2.8 | 2.7 | 2.7 | 1.4 | 1.4 |
| Tokelau | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Vanuatu | 3.2 | 3.6 | 4.4 | 3.0 | 2.9 | 3.0 | 3.1 | 3.6 | 3.4 | 2.6 |
| Viet Nam | .. | 0.4 | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Africa (31) average[4] | .. | .. | 2.0 | 2.0 | 2.0 | 1.7 | 1.8 | 1.8 | 1.7 | .. |
| Asia-Pacific (29) average[5] | .. | .. | 3.2 | 3.0 | 2.9 | 2.9 | 2.9 | 3.0 | 3.1 | 3.0 |
| LAC average[6] | 3.9 | 5.4 | 4.2 | 4.2 | 4.0 | 4.0 | 3.9 | 4.0 | 3.7 | 4.1 |
| OECD average[1, 7] | 5.3 | 5.4 | 5.4 | 5.7 | 6.5 | 5.8 | 5.5 | 5.6 | 5.7 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Other taxes on property data have not been available separately since 2020. They are included in other local tax revenues classified under heading 6200.
4. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
5. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
6. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
7. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

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## Table 3.11. Taxes on goods and services (5000) as percentage of GDP

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 11.4 | 12.3 | 11.7 | 12.0 | 12.4 | 12.8 | 12.6 | 13.1 |
| Australia[1] | 8.8 | 8.3 | 7.2 | 7.7 | 7.4 | 7.5 | 7.3 | 7.3 | 7.6 | .. |
| Bangladesh | 4.3 | 4.6 | 5.1 | 4.9 | 5.0 | 5.3 | 5.1 | 4.5 | 5.0 | .. |
| Bhutan | 2.9 | 4.8 | 4.9 | 5.9 | 6.1 | 6.9 | 6.0 | 4.3 | 3.3 | 4.0 |
| Cambodia | .. | 7.0 | 6.7 | 11.6 | 11.7 | 12.0 | 13.5 | 15.7 | 13.0 | 11.5 |
| China | .. | .. | 11.9 | 10.7 | 10.2 | 10.0 | 9.6 | 9.1 | 8.4 | 8.1 |
| Cook Islands | .. | .. | 16.3 | 17.4 | 18.0 | 17.2 | 17.4 | 17.3 | 15.5 | 18.6 |
| Fiji | .. | .. | 14.6 | 16.8 | 15.3 | 15.9 | 16.1 | 15.6 | 10.9 | 10.1 |
| Georgia | 7.6 | 11.9 | 13.0 | 13.1 | 12.4 | 13.8 | 13.4 | 13.9 | 12.6 | 13.5 |
| Indonesia | 3.5 | 4.9 | 4.7 | 5.2 | 4.8 | 5.0 | 5.0 | 4.7 | 4.3 | 4.8 |
| Japan[1] | 4.9 | 5.0 | 4.9 | 6.3 | 6.2 | 6.5 | 6.2 | 6.2 | 6.9 | .. |
| Kazakhstan | 6.9 | 9.0 | 11.9 | 7.2 | 7.2 | 8.2 | 8.5 | 8.6 | 6.9 | 7.4 |
| Kyrgyzstan | 9.3 | 11.9 | 13.2 | 15.0 | 15.7 | 15.5 | 16.5 | 15.5 | 13.3 | 15.1 |
| Korea[1] | 8.0 | 7.4 | 7.5 | 6.7 | 7.0 | 7.0 | 7.0 | 7.0 | 6.8 | 6.9 |
| Lao PDR | .. | .. | 8.7 | 9.6 | 9.2 | 8.4 | 8.3 | 8.1 | 7.2 | 7.3 |
| Malaysia | 5.6 | 5.4 | 3.9 | 4.8 | 5.0 | 4.7 | 3.2 | 3.2 | 3.2 | 3.0 |
| Maldives | .. | 10.9 | 8.3 | 14.3 | 14.9 | 15.4 | 15.3 | 15.0 | 12.7 | 14.4 |
| Mongolia | .. | .. | 11.5 | 9.4 | 9.8 | 10.6 | 12.2 | 11.8 | 10.6 | 11.1 |
| Nauru | .. | .. | .. | 8.6 | 6.1 | 8.7 | 9.6 | 9.2 | 9.0 | 9.9 |
| New Zealand[1] | 11.3 | 11.6 | 12.0 | 12.3 | 12.0 | 12.0 | 12.2 | 12.1 | 12.8 | 12.6 |
| Pakistan | .. | .. | .. | 7.1 | 7.0 | 7.1 | 6.5 | 6.4 | 6.9 | 6.6 |
| Papua New Guinea | 4.0 | 8.0 | 5.0 | 5.2 | 6.3 | 6.3 | 5.7 | 6.2 | 5.3 | 5.3 |
| Philippines | 6.4 | 5.8 | 5.9 | 6.3 | 6.4 | 6.8 | 7.5 | 7.7 | 7.3 | 7.7 |
| Samoa | .. | 16.3 | 14.6 | 17.2 | 17.7 | 18.1 | 18.4 | 18.5 | 19.1 | 19.3 |
| Singapore | 4.7 | 4.0 | 4.3 | 4.1 | 4.1 | 3.9 | 3.8 | 3.8 | 3.6 | 3.5 |
| Solomon Islands | .. | .. | 13.1 | 16.0 | 15.1 | 15.9 | 17.2 | 14.0 | 13.3 | 12.9 |
| Thailand | 9.4 | 10.6 | 9.6 | 10.6 | 10.3 | 10.1 | 10.0 | 9.5 | 9.4 | 9.6 |
| Tokelau | .. | .. | 8.6 | 7.4 | 6.7 | 7.4 | 9.5 | 8.9 | 10.2 | 11.1 |
| Vanuatu | 15.7 | 16.4 | 16.3 | 16.4 | 15.3 | 16.6 | 17.3 | 16.4 | 13.6 | 10.6 |
| Viet Nam | .. | 10.1 | 10.6 | 9.0 | 9.3 | 9.1 | 8.7 | 8.7 | 7.6 | 7.8 |
| Africa (31) average[2] | .. | .. | 7.4 | 8.0 | 8.1 | 8.2 | 8.3 | 8.4 | 8.0 | .. |
| Asia-Pacific (29) average[3] | .. | .. | 9.7 | 10.2 | 10.0 | 10.3 | 10.5 | 10.3 | 9.4 | 9.7 |
| LAC average[4] | 9.4 | 9.8 | 10.0 | 10.6 | 10.6 | 10.7 | 10.7 | 10.7 | 10.1 | 10.8 |
| OECD average[1, 5] | 10.8 | 10.8 | 10.5 | 10.8 | 10.9 | 10.9 | 10.8 | 10.7 | 10.6 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.

2. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.

3. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.

4. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.

5. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

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## Table 3.12. Taxes on goods and services (5000) as percentage of total taxation

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 56.5 | 58.1 | 54.9 | 57.4 | 59.4 | 57.0 | 56.1 | 57.7 |
| Australia[1] | 28.8 | 27.9 | 28.8 | 27.5 | 27.0 | 26.4 | 25.5 | 26.3 | 26.5 | .. |
| Bangladesh | 71.6 | 70.5 | 61.3 | 54.7 | 58.0 | 59.8 | 59.8 | 58.0 | 56.6 | .. |
| Bhutan | 32.2 | 48.8 | 34.8 | 43.5 | 47.4 | 49.0 | 46.3 | 40.6 | 38.0 | 37.1 |
| Cambodia | .. | 88.8 | 91.4 | 74.6 | 74.0 | 71.2 | 72.1 | 72.3 | 65.9 | 64.0 |
| China[2] | .. | .. | .. | .. | .. | .. | .. | 41.3 | 41.7 | 38.4 |
| Cook Islands | .. | 60.8 | 60.6 | 65.0 | 66.5 | 63.4 | 61.4 | 66.4 | 60.0 | 69.1 |
| Fiji | .. | .. | 67.4 | 71.2 | 66.2 | 65.6 | 68.6 | 70.0 | 65.8 | 67.1 |
| Georgia | 53.0 | 58.8 | 58.2 | 55.5 | 50.4 | 57.0 | 57.1 | 57.5 | 56.7 | 60.0 |
| Indonesia | 44.7 | 39.9 | 41.8 | 43.3 | 39.8 | 42.7 | 41.8 | 40.6 | 42.7 | 44.5 |
| Japan[1] | 19.3 | 19.4 | 18.7 | 21.0 | 20.4 | 21.0 | 19.5 | 19.7 | 20.9 | .. |
| Kazakhstan | 34.7 | 35.1 | 50.2 | 46.5 | 48.1 | 51.0 | 50.2 | 51.8 | 49.0 | 47.4 |
| Kyrgyzstan | 79.7 | 75.7 | 74.4 | 78.7 | 80.2 | 80.7 | 81.2 | 79.7 | 76.4 | 75.6 |
| Korea[1] | 38.4 | 34.3 | 33.7 | 28.0 | 28.1 | 27.7 | 26.3 | 25.8 | 24.4 | 23.1 |
| Lao PDR | .. | .. | 76.2 | 76.4 | 77.4 | 76.2 | 76.6 | 76.4 | 78.1 | 74.9 |
| Malaysia | 39.8 | 34.7 | 28.4 | 33.0 | 35.6 | 34.8 | 25.8 | 25.9 | 27.6 | 25.6 |
| Maldives | .. | 96.0 | 92.7 | 73.7 | 75.4 | 76.7 | 79.0 | 78.5 | 66.7 | 81.4 |
| Mongolia | .. | .. | 45.5 | 48.9 | 51.3 | 49.6 | 50.8 | 49.5 | 50.4 | 46.1 |
| Nauru | .. | .. | .. | 47.8 | 41.3 | 35.1 | 29.8 | 21.4 | 21.7 | 27.1 |
| New Zealand[1] | 34.7 | 32.1 | 39.6 | 38.9 | 38.3 | 38.4 | 37.8 | 38.7 | 38.0 | 37.3 |
| Pakistan | .. | .. | .. | 63.9 | 63.0 | 62.3 | 63.8 | 64.2 | 66.7 | 64.0 |
| Papua New Guinea | 28.2 | 31.1 | 29.6 | 34.3 | 43.2 | 45.3 | 42.2 | 45.9 | 44.4 | 43.8 |
| Philippines | 42.0 | 39.9 | 41.2 | 39.1 | 39.2 | 40.3 | 43.0 | 42.5 | 40.8 | 42.4 |
| Samoa | .. | 79.0 | 75.3 | 76.9 | 77.2 | 77.9 | 77.0 | 77.0 | 76.2 | 76.2 |
| Singapore | 31.1 | 34.0 | 34.4 | 31.7 | 31.8 | 28.5 | 29.5 | 28.8 | 29.0 | 28.0 |
| Solomon Islands | .. | .. | 69.1 | 69.1 | 70.1 | 69.8 | 73.1 | 70.6 | 70.5 | 69.3 |
| Thailand | 61.9 | 56.4 | 54.4 | 56.2 | 56.9 | 57.4 | 56.7 | 55.1 | 57.2 | 58.7 |
| Tokelau | .. | .. | 48.9 | 48.9 | 45.4 | 44.2 | 52.7 | 46.3 | 49.2 | 50.1 |
| Vanuatu | 96.8 | 96.4 | 95.6 | 97.0 | 97.1 | 97.0 | 96.9 | 96.5 | 96.6 | 97.4 |
| Viet Nam | .. | 53.3 | 53.0 | 49.5 | 50.5 | 49.2 | 47.2 | 45.9 | 43.2 | 43.0 |
| Africa (31) average[3] | .. | .. | 52.5 | 51.3 | 52.2 | 52.4 | 52.4 | 51.9 | 50.4 | .. |
| Asia-Pacific (29) average[4] | .. | .. | 53.9 | 53.5 | 53.5 | 53.4 | 53.3 | 52.1 | 51.0 | 51.6 |
| LAC average[5] | 56.9 | 53.4 | 51.1 | 50.3 | 50.5 | 50.5 | 50.2 | 49.8 | 48.5 | 50.0 |
| OECD average[1, 6] | 33.9 | 33.9 | 34.0 | 33.3 | 33.1 | 33.1 | 32.8 | 32.6 | 32.1 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

StatLink https://stat.link/3m9uqx

## Table 3.13. Taxes on general consumption (5110) as percentage of GDP

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 8.3 | 8.6 | 8.0 | 7.7 | 7.6 | 7.7 | 8.1 | 8.4 |
| Australia[1] | 3.7 | 4.0 | 3.4 | 3.7 | 3.6 | 3.6 | 3.4 | 3.3 | 3.6 | .. |
| Bangladesh | 1.8 | 2.1 | 2.8 | 2.7 | 2.7 | 2.9 | 3.0 | 2.7 | 2.9 | .. |
| Bhutan | 1.5 | 1.8 | 2.1 | 2.6 | 2.5 | 2.6 | 2.7 | 2.8 | 2.3 | 2.8 |
| Cambodia | .. | 2.8 | 2.0 | 5.0 | 5.1 | 5.3 | 5.6 | 6.6 | 6.0 | 5.2 |
| China[2] | .. | .. | 9.1 | 7.8 | 7.6 | 7.6 | 7.3 | 6.7 | 6.1 | 5.8 |
| Cook Islands | .. | .. | 11.0 | 12.5 | 12.5 | 12.0 | 12.7 | 12.6 | 10.5 | 14.4 |
| Fiji | .. | .. | 8.7 | 9.8 | 7.5 | 7.8 | 7.6 | 7.5 | 5.3 | 5.4 |
| Georgia | 4.7 | 8.3 | 10.1 | 10.3 | 9.2 | 10.1 | 9.9 | 10.6 | 9.2 | 10.3 |
| Indonesia | 2.3 | 3.3 | 3.4 | 3.7 | 3.3 | 3.5 | 3.6 | 3.4 | 2.9 | 3.3 |
| Japan[1] | 2.3 | 2.5 | 2.5 | 4.1 | 4.0 | 4.0 | 4.0 | 4.2 | 4.9 | .. |
| Kazakhstan | 4.4 | 4.5 | 3.1 | 2.3 | 3.2 | 3.1 | 3.3 | 3.9 | 3.6 | 3.3 |
| Kyrgyzstan | 5.8 | 8.6 | 10.3 | 10.8 | 10.7 | 10.5 | 11.2 | 10.1 | 8.8 | 10.4 |
| Korea[1] | 3.6 | 3.8 | 3.9 | 3.6 | 3.9 | 4.1 | 4.1 | 4.3 | 4.2 | 4.3 |
| Lao PDR | .. | .. | 3.3 | 4.3 | 3.6 | 3.5 | 3.4 | 3.3 | 2.8 | 3.2 |
| Malaysia[3] | 1.7 | 1.4 | 1.0 | 2.7 | 3.3 | 3.2 | 1.7 | 1.0 | 1.0 | 0.9 |
| Maldives | .. | 0.0 | 0.0 | 9.6 | 9.3 | 9.4 | 9.4 | 9.0 | 7.5 | 9.3 |
| Mongolia | .. | .. | 5.9 | 4.6 | 4.8 | 5.8 | 6.7 | 6.6 | 5.8 | 6.3 |
| Nauru | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| New Zealand[1] | 8.1 | 8.6 | 9.3 | 9.5 | 9.4 | 9.5 | 9.5 | 9.5 | 10.4 | 10.4 |
| Pakistan | .. | .. | .. | 4.4 | 4.2 | 4.4 | 3.8 | 3.8 | 4.1 | 4.3 |
| Papua New Guinea | 3.3 | 3.6 | 2.3 | 2.7 | 3.9 | 3.8 | 3.2 | 3.3 | 3.0 | 2.9 |
| Philippines | 2.6 | 2.6 | 3.5 | 4.0 | 4.1 | 4.2 | 4.3 | 4.3 | 3.8 | 4.0 |
| Samoa | .. | 7.6 | 6.8 | 9.1 | 8.8 | 9.3 | 9.6 | 9.9 | 10.0 | 10.2 |
| Singapore | 1.3 | 1.8 | 2.4 | 2.4 | 2.5 | 2.3 | 2.2 | 2.2 | 2.1 | 2.1 |
| Solomon Islands | .. | .. | 6.3 | 7.0 | 6.2 | 6.7 | 6.7 | 5.7 | 5.6 | 6.0 |
| Thailand | 3.5 | 4.6 | 3.7 | 3.9 | 3.9 | 3.8 | 3.9 | 3.6 | 3.5 | 3.9 |
| Tokelau | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Vanuatu | 9.1 | 10.5 | 6.6 | 7.2 | 6.6 | 7.3 | 8.2 | 7.6 | 6.2 | 5.0 |
| Viet Nam | .. | 5.0 | 5.7 | 4.9 | 4.8 | 5.0 | 4.9 | 4.7 | 4.2 | 4.4 |
| Africa (31) average[4] | .. | .. | 4.2 | 4.7 | 4.7 | 4.7 | 4.8 | 4.9 | 4.5 | .. |
| Asia-Pacific (29) average[5] | .. | .. | 5.0 | 5.6 | 5.4 | 5.5 | 5.5 | 5.5 | 5.0 | 5.3 |
| LAC average[6] | 4.9 | 5.5 | 5.9 | 6.6 | 6.7 | 6.7 | 6.8 | 6.7 | 6.4 | 7.0 |
| OECD average[1, 7] | 6.6 | 6.7 | 6.6 | 6.8 | 6.9 | 6.9 | 7.0 | 6.9 | 6.9 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
3. Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset. GST was abolished by the government in 2018 and replaced by sales tax and service tax.
4. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
5. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
6. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
7. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

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## Table 3.14. Taxes on general consumption (5110) as percentage of total taxation

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 40.9 | 40.9 | 37.7 | 36.9 | 36.5 | 34.4 | 36.0 | 37.1 |
| Australia[1] | 12.0 | 13.2 | 13.5 | 13.2 | 13.0 | 12.5 | 12.0 | 12.0 | 12.7 | .. |
| Bangladesh | 30.5 | 32.7 | 33.1 | 30.1 | 31.6 | 32.4 | 35.0 | 34.9 | 33.4 | .. |
| Bhutan | 16.7 | 18.0 | 15.1 | 19.3 | 19.3 | 18.4 | 21.0 | 26.8 | 25.9 | 26.1 |
| Cambodia | .. | 35.9 | 27.3 | 31.7 | 32.4 | 31.2 | 30.1 | 30.5 | 30.6 | 28.9 |
| China[2, 3] | .. | .. | .. | .. | .. | .. | .. | 30.2 | 30.3 | 27.8 |
| Cook Islands | .. | 39.6 | 41.1 | 46.6 | 46.1 | 44.4 | 44.6 | 48.5 | 40.5 | 53.6 |
| Fiji | .. | .. | 40.4 | 41.3 | 32.4 | 32.3 | 32.2 | 33.8 | 32.2 | 35.5 |
| Georgia | 32.4 | 40.9 | 45.3 | 43.8 | 37.4 | 41.6 | 42.4 | 44.2 | 41.3 | 45.6 |
| Indonesia | 29.4 | 27.0 | 29.6 | 30.4 | 27.8 | 30.5 | 30.3 | 29.0 | 29.0 | 29.9 |
| Japan[1] | 9.1 | 9.5 | 9.6 | 13.7 | 13.3 | 13.0 | 12.8 | 13.2 | 14.9 | .. |
| Kazakhstan | 22.2 | 17.7 | 13.1 | 14.8 | 21.3 | 19.1 | 19.4 | 23.2 | 25.5 | 21.4 |
| Kyrgyzstan | 49.7 | 54.5 | 58.0 | 56.7 | 54.8 | 54.4 | 55.4 | 52.2 | 50.4 | 51.7 |
| Korea[1] | 17.0 | 17.4 | 17.5 | 15.3 | 15.8 | 16.0 | 15.3 | 15.7 | 15.1 | 14.4 |
| Lao PDR | .. | .. | 28.6 | 33.9 | 30.5 | 31.8 | 31.4 | 31.4 | 30.6 | 33.1 |
| Malaysia[4] | 11.9 | 9.2 | 7.2 | 18.9 | 23.6 | 24.2 | 13.4 | 8.2 | 9.1 | 7.5 |
| Maldives | .. | 0.0 | 0.0 | 49.5 | 47.1 | 46.7 | 48.6 | 46.9 | 39.2 | 52.5 |
| Mongolia | .. | .. | 23.4 | 23.7 | 25.0 | 27.0 | 28.2 | 27.5 | 27.8 | 26.5 |
| Nauru | .. | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| New Zealand[1] | 24.9 | 23.8 | 30.7 | 30.2 | 29.9 | 30.2 | 29.6 | 30.4 | 30.6 | 30.6 |
| Pakistan | .. | .. | .. | 39.7 | 37.6 | 38.4 | 37.3 | 38.5 | 39.8 | 41.7 |
| Papua New Guinea | 23.8 | 13.9 | 13.3 | 17.9 | 26.6 | 27.1 | 23.4 | 24.5 | 24.8 | 23.5 |
| Philippines | 17.0 | 18.1 | 24.8 | 24.9 | 25.2 | 25.3 | 24.7 | 23.6 | 21.1 | 22.0 |
| Samoa | .. | 36.7 | 35.0 | 40.4 | 38.5 | 40.0 | 40.1 | 41.1 | 40.1 | 40.2 |
| Singapore | 8.3 | 14.9 | 19.6 | 18.6 | 18.9 | 16.5 | 16.8 | 16.5 | 16.8 | 16.9 |
| Solomon Islands | .. | .. | 33.3 | 30.1 | 28.8 | 29.4 | 28.8 | 28.6 | 29.5 | 32.1 |
| Thailand | 23.1 | 24.5 | 20.8 | 20.8 | 21.5 | 21.9 | 22.2 | 20.6 | 21.1 | 23.8 |
| Tokelau | .. | .. | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Vanuatu | 56.4 | 61.5 | 38.8 | 42.8 | 41.6 | 42.5 | 45.8 | 44.6 | 44.1 | 46.5 |
| Viet Nam | .. | 26.6 | 28.4 | 26.7 | 26.0 | 27.1 | 26.8 | 24.9 | 23.9 | 24.3 |
| Africa (31) average[5] | .. | .. | 29.6 | 29.3 | 29.6 | 29.8 | 30.0 | 29.5 | 28.4 | .. |
| Asia-Pacific (29) average[6] | .. | .. | 25.2 | 28.1 | 27.6 | 27.8 | 27.5 | 27.6 | 27.0 | 28.3 |
| LAC average[7] | 27.9 | 28.6 | 29.6 | 30.9 | 31.5 | 31.2 | 31.5 | 31.1 | 30.9 | 32.2 |
| OECD average[1, 8] | 20.5 | 21.1 | 21.3 | 21.0 | 20.8 | 21.1 | 21.1 | 21.1 | 20.9 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
4. Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset. GST was abolished by the government in 2018 and replaced by sales tax and service tax.
5. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
8. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

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## Table 3.15. Taxes on specific goods and services (5120) as percentage of GDP

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 2.6 | 3.0 | 3.0 | 3.6 | 4.2 | 4.4 | 4.0 | 3.7 |
| Australia[1] | 4.3 | 3.6 | 3.0 | 2.9 | 2.8 | 2.9 | 2.8 | 2.9 | 2.9 | .. |
| Bangladesh | 2.5 | 2.5 | 2.3 | 2.2 | 2.3 | 2.4 | 2.1 | 1.8 | 2.0 | .. |
| Bhutan | 1.4 | 3.0 | 2.8 | 3.1 | 3.4 | 4.1 | 3.0 | 1.3 | 0.8 | 1.0 |
| Cambodia | .. | 4.2 | 2.5 | 6.4 | 6.3 | 6.5 | 7.5 | 8.7 | 6.6 | 5.9 |
| China[2] | .. | .. | 2.5 | 2.5 | 2.2 | 2.2 | 2.0 | 2.2 | 2.0 | 2.0 |
| Cook Islands | .. | .. | 5.0 | 4.7 | 5.3 | 4.9 | 4.6 | 4.5 | 4.7 | 4.1 |
| Fiji | .. | .. | 5.8 | 7.0 | 7.8 | 8.0 | 8.5 | 8.0 | 5.5 | 4.8 |
| Georgia | 2.8 | 3.5 | 2.9 | 2.8 | 3.2 | 3.7 | 3.5 | 3.2 | 3.4 | 3.3 |
| Indonesia | 1.2 | 1.6 | 1.4 | 1.6 | 1.4 | 1.4 | 1.4 | 1.3 | 1.4 | 1.6 |
| Japan[1] | 2.0 | 2.0 | 1.9 | 1.8 | 1.7 | 2.0 | 1.7 | 1.6 | 1.5 | .. |
| Kazakhstan | 2.1 | 3.9 | 8.3 | 4.6 | 3.7 | 4.8 | 4.9 | 4.5 | 3.1 | 3.8 |
| Kyrgyzstan | 2.8 | 2.8 | 2.7 | 4.1 | 4.8 | 4.9 | 5.0 | 5.2 | 4.4 | 4.6 |
| Korea[1] | 4.1 | 3.4 | 3.4 | 2.6 | 2.6 | 2.6 | 2.5 | 2.4 | 2.2 | 2.2 |
| Lao PDR | .. | .. | 4.3 | 4.1 | 4.5 | 3.7 | 4.3 | 4.1 | 3.2 | 3.4 |
| Malaysia | 2.9 | 3.2 | 2.4 | 1.6 | 1.3 | 1.0 | 1.2 | 1.8 | 1.8 | 1.9 |
| Maldives | .. | 10.7 | 8.1 | 4.6 | 5.4 | 5.9 | 5.8 | 5.9 | 5.0 | 5.0 |
| Mongolia | .. | .. | 4.8 | 4.1 | 4.1 | 3.8 | 4.5 | 4.5 | 4.1 | 4.1 |
| Nauru | .. | .. | .. | 8.0 | 5.7 | 8.3 | 9.0 | 8.6 | 8.4 | 9.3 |
| New Zealand[1] | 2.5 | 2.2 | 1.9 | 1.9 | 1.8 | 1.8 | 1.9 | 1.8 | 1.7 | 1.5 |
| Pakistan | .. | .. | .. | 2.6 | 2.8 | 2.7 | 2.7 | 2.5 | 2.7 | 2.3 |
| Papua New Guinea | 0.6 | 4.4 | 2.8 | 2.5 | 2.4 | 2.5 | 2.5 | 2.9 | 2.4 | 2.5 |
| Philippines | 3.7 | 3.1 | 2.2 | 2.2 | 2.2 | 2.4 | 3.1 | 3.3 | 3.4 | 3.6 |
| Samoa | .. | 8.7 | 7.8 | 8.2 | 8.9 | 8.8 | 8.8 | 8.6 | 9.0 | 9.1 |
| Singapore | 2.0 | 1.6 | 1.3 | 1.3 | 1.2 | 1.2 | 1.1 | 1.1 | 1.0 | 1.0 |
| Solomon Islands | .. | .. | 6.7 | 8.9 | 8.8 | 9.0 | 10.3 | 8.2 | 7.6 | 6.8 |
| Thailand | 5.6 | 5.7 | 5.7 | 5.4 | 5.3 | 5.3 | 5.1 | 5.1 | 4.9 | 4.9 |
| Tokelau | .. | .. | 8.6 | 7.4 | 6.7 | 7.4 | 9.5 | 8.9 | 10.2 | 11.1 |
| Vanuatu | 6.5 | 6.0 | 7.0 | 6.4 | 6.1 | 6.4 | 6.4 | 6.0 | 5.5 | 4.4 |
| Viet Nam | .. | 4.7 | 4.4 | 3.7 | 4.0 | 3.6 | 3.3 | 3.5 | 3.0 | 3.0 |
| Africa (31) average[3] | .. | .. | 3.0 | 3.2 | 3.3 | 3.3 | 3.3 | 3.3 | 3.2 | .. |
| Asia-Pacific (29) average[4] | .. | .. | 4.2 | 4.1 | 4.1 | 4.3 | 4.5 | 4.4 | 4.0 | 4.0 |
| LAC average[5] | 4.3 | 4.0 | 3.7 | 3.6 | 3.5 | 3.6 | 3.6 | 3.7 | 3.3 | 3.5 |
| OECD average[1, 6] | 3.7 | 3.5 | 3.3 | 3.3 | 3.4 | 3.3 | 3.2 | 3.1 | 3.0 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.

2. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.

3. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.

4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.

5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.

6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

StatLink https://stat.link/tkeorz

## Table 3.16. Taxes on specific goods and services (5120) as percentage of total taxation

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 12.7 | 14.2 | 14.1 | 17.4 | 19.9 | 19.5 | 17.7 | 16.4 |
| Australia[1] | 14.1 | 12.1 | 12.0 | 10.5 | 10.1 | 10.1 | 9.9 | 10.6 | 10.1 | .. |
| Bangladesh | 41.1 | 37.8 | 28.2 | 24.6 | 26.4 | 27.4 | 24.8 | 23.1 | 23.2 | .. |
| Bhutan | 15.5 | 30.8 | 19.6 | 22.6 | 26.4 | 28.8 | 23.4 | 11.9 | 9.5 | 8.9 |
| Cambodia | .. | 52.9 | 33.6 | 41.1 | 39.8 | 38.3 | 40.4 | 40.3 | 33.3 | 32.9 |
| China[2, 3] | .. | .. | .. | .. | .. | .. | .. | 9.9 | 10.1 | 9.6 |
| Cook Islands | .. | 20.3 | 18.6 | 17.7 | 19.5 | 18.1 | 16.1 | 17.3 | 18.1 | 15.4 |
| Fiji | .. | .. | 26.9 | 29.8 | 33.7 | 33.2 | 36.3 | 36.1 | 33.5 | 31.5 |
| Georgia | 19.6 | 17.4 | 13.0 | 11.7 | 13.0 | 15.4 | 14.7 | 13.4 | 15.4 | 14.4 |
| Indonesia | 15.3 | 12.9 | 12.2 | 12.9 | 12.0 | 12.2 | 11.6 | 11.6 | 13.7 | 14.6 |
| Japan[1] | 7.9 | 7.7 | 7.2 | 5.8 | 5.7 | 6.6 | 5.3 | 5.1 | 4.5 | .. |
| Kazakhstan | 10.3 | 15.2 | 35.1 | 29.5 | 24.9 | 30.1 | 29.1 | 26.8 | 21.8 | 24.3 |
| Kyrgyzstan | 23.7 | 18.0 | 15.4 | 21.2 | 24.6 | 25.4 | 24.8 | 26.6 | 25.1 | 23.1 |
| Korea[1] | 19.7 | 15.9 | 15.1 | 10.9 | 10.5 | 10.1 | 9.4 | 8.7 | 7.8 | 7.4 |
| Lao PDR | .. | .. | 37.8 | 32.9 | 37.9 | 33.7 | 39.3 | 38.8 | 34.4 | 35.2 |
| Malaysia | 20.5 | 20.8 | 17.3 | 11.0 | 9.0 | 7.8 | 9.4 | 14.4 | 15.7 | 15.9 |
| Maldives | .. | 93.6 | 90.8 | 23.5 | 27.6 | 29.3 | 29.8 | 30.9 | 26.5 | 28.0 |
| Mongolia | .. | .. | 19.0 | 21.3 | 21.6 | 17.8 | 18.9 | 18.8 | 19.6 | 16.9 |
| Nauru | .. | .. | .. | 44.6 | 38.2 | 33.3 | 27.8 | 19.9 | 20.3 | 25.3 |
| New Zealand[1] | 7.5 | 6.2 | 6.4 | 6.1 | 5.9 | 5.7 | 5.8 | 5.8 | 5.0 | 4.4 |
| Pakistan | .. | .. | .. | 23.6 | 24.8 | 23.3 | 26.0 | 25.3 | 26.5 | 21.8 |
| Papua New Guinea | 4.5 | 17.2 | 16.3 | 16.4 | 16.7 | 18.2 | 18.8 | 21.4 | 19.6 | 20.2 |
| Philippines | 24.5 | 20.9 | 15.7 | 13.7 | 13.4 | 14.5 | 17.8 | 18.4 | 19.3 | 19.9 |
| Samoa | .. | 42.3 | 40.2 | 36.5 | 38.7 | 38.0 | 36.9 | 35.9 | 36.1 | 36.0 |
| Singapore | 13.0 | 13.5 | 10.3 | 10.0 | 9.2 | 8.8 | 8.7 | 8.7 | 8.3 | 8.1 |
| Solomon Islands | .. | .. | 35.3 | 38.4 | 40.6 | 39.8 | 43.9 | 41.3 | 40.2 | 36.4 |
| Thailand | 37.0 | 30.3 | 32.1 | 28.3 | 29.0 | 30.0 | 28.8 | 29.4 | 30.0 | 29.7 |
| Tokelau | .. | .. | 48.9 | 48.9 | 45.4 | 44.2 | 52.7 | 46.3 | 49.2 | 50.1 |
| Vanuatu | 40.4 | 34.9 | 40.8 | 38.1 | 38.7 | 37.6 | 36.0 | 35.4 | 39.2 | 40.8 |
| Viet Nam | .. | 25.1 | 22.3 | 20.5 | 21.8 | 19.7 | 17.9 | 18.3 | 16.8 | 16.2 |
| Africa (31) average[4] | .. | .. | 21.5 | 21.0 | 21.7 | 21.7 | 21.4 | 21.4 | 20.9 | .. |
| Asia-Pacific (29) average[5] | .. | .. | 25.2 | 22.9 | 23.3 | 23.1 | 23.5 | 22.3 | 21.6 | 21.3 |
| LAC average[6] | 27.4 | 23.2 | 19.7 | 17.4 | 17.2 | 17.4 | 16.9 | 16.9 | 16.1 | 16.3 |
| OECD average[1, 7] | 11.6 | 10.9 | 10.8 | 10.3 | 10.2 | 10.0 | 9.7 | 9.5 | 9.1 | .. |

Note: .. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
4. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
5. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
6. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
7. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.

StatLink https://stat.link/gfc914

## Table 3.17. Gross domestic product for tax reporting years at market prices, in local currency

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | 1 031 338 | 2 242 881 | 3 460 203 | 5 043 633 | 5 067 294 | 5 564 493 | 6 017 035 | 6 543 322 | 6 181 903 | 6 982 963 |
| Australia[1] | 706 385 | 998 436 | 1 417 898 | 1 657 744 | 1 759 315 | 1 842 945 | 1 946 228 | 1 980 866 | 2 069 178 | 2 296 599 |
| Bangladesh[1] | 3 489 966 | 5 777 980 | 10 970 839 | 20 758 210 | 23 243 070 | 26 392 480 | 29 514 288 | 31 704 694 | 35 301 848 | 39 717 164 |
| Bhutan[1] | 20 460 | 37 394 | 76 860 | 136 911 | 152 390 | 163 456 | 172 951 | 175 428 | 180 034 | 199 184 |
| Cambodia | .. | 25 754 000 | 47 048 000 | 73 423 000 | 81 242 000 | 89 831 000 | 99 544 000 | 110 014 048 | 105 891 753 | 110 505 916 |
| China | 10 028 | 18 732 | 41 212 | 68 886 | 74 640 | 83 204 | 91 928 | 98 652 | 101 357 | 114 924 |
| Cook Islands[1] | .. | .. | 339 219 | 439 214 | 465 766 | 526 808 | 576 363 | 542 250 | 349 508 | 396 927 |
| Fiji | 3 572 | 5 040 | 6 024 | 9 822 | 10 327 | 11 065 | 11 651 | 11 843 | 9 710 | 8 896 |
| Georgia | 6 213 | 11 947 | 21 822 | 33 935 | 35 836 | 40 762 | 44 599 | 49 253 | 49 267 | 60 003 |
| Indonesia | 1 520 683 | 3 035 611 | 6 864 133 | 11 526 333 | 12 401 729 | 13 589 826 | 14 838 756 | 15 832 657 | 15 443 353 | 16 976 691 |
| Japan[2] | 537 616 | 534 110 | 504 872 | 540 739 | 544 827 | 555 712 | 556 650 | 556 558 | 534 730 | 541 581 |
| Kazakhstan | 2 599 902 | 7 590 594 | 21 815 517 | 40 884 134 | 46 971 150 | 54 378 858 | 61 819 536 | 69 532 627 | 70 649 033 | 83 951 588 |
| Kyrgyzstan | 65 358 | 100 899 | 220 369 | 430 489 | 476 331 | 530 476 | 569 386 | 619 103 | 601 820 | 739 819 |
| Korea | 651 634 | 957 448 | 1 322 611 | 1 658 020 | 1 740 780 | 1 835 698 | 1 898 193 | 1 924 498 | 1 940 726 | 2 071 658 |
| Lao PDR | 14 132 | 32 483 | 61 997 | 117 252 | 129 279 | 140 698 | 152 414 | 163 080 | 167 669 | 180 751 |
| Malaysia | 356 401 | 543 578 | 821 434 | 1 176 941 | 1 249 698 | 1 372 310 | 1 447 760 | 1 512 738 | 1 418 000 | 1 545 372 |
| Maldives | .. | 14 891 | 33 129 | 63 147 | 67 300 | 73 153 | 81 586 | 86 284 | 57 623 | 83 098 |
| Mongolia | 1 292 | 3 041 | 9 757 | 22 895 | 23 931 | 28 011 | 32 583 | 37 839 | 37 883 | 44 703 |
| Nauru[1] | .. | 39 025 | 66 458 | 133 797 | 144 521 | 169 130 | 174 807 | 185 993 | 195 194 | 207 963 |
| New Zealand[1] | 122 218 | 164 467 | 205 656 | 258 837 | 275 547 | 295 702 | 310 170 | 318 642 | 341 978 | 359 476 |
| Pakistan[1] | 5 106 830 | 9 247 408 | 20 570 400 | 32 725 049 | 35 552 819 | 39 189 810 | 43 798 401 | 47 540 409 | 55 795 515 | 66 949 907 |
| Papua New Guinea | 9 736 | 15 095 | 38 752 | 60 139 | 65 038 | 72 522 | 79 405 | 83 845 | 85 348 | 93 314 |
| Philippines | 3 697 556 | 5 917 282 | 9 399 451 | 13 944 157 | 15 132 381 | 16 556 651 | 18 265 190 | 19 517 863 | 17 951 574 | 19 410 614 |
| Samoa[1] | 843 | 1 326 | 1 760 | 2 206 | 2 244 | 2 254 | 2 390 | 2 344 | 2 169 | 2 170 |
| Singapore[2] | 168 827 | 218 012 | 335 614 | 426 433 | 450 102 | 479 817 | 513 524 | 513 502 | 488 986 | 591 918 |
| Solomon Islands | .. | 4 163 | 7 243 | 10 352 | 10 964 | 11 593 | 12 847 | 13 234 | 12 617 | 12 690 |
| Thailand[3] | 4 849 547 | 7 454 616 | 10 620 555 | 13 589 050 | 14 345 024 | 15 245 782 | 16 167 922 | 16 807 808 | 15 878 094 | 15 988 545 |
| Tokelau[1, 4] | .. | .. | 9 597 | 14 222 | 14 838 | 15 000 | 15 739 | 15 800 | 15 800 | 15 500 |
| Vanuatu | 37 627 | 43 148 | 64 996 | 79 657 | 84 707 | 94 887 | 100 771 | 107 450 | 104 929 | 106 348 |
| Viet Nam | 441 646 | 914 001 | 2 739 843 | 5 191 324 | 5 639 401 | 6 293 905 | 7 009 042 | 7 707 200 | 8 044 386 | 8 479 667 |

Note: .. Not available

GDP data are in millions of local currency units except for China, Indonesia, Japan, Korea, Lao PDR, Mongolia and Viet Nam whose data are in billions, and Cook Islands, Nauru and Tokelau whose data are in thousands.

1. Data are reported on a fiscal year basis ending 30th June. The year Y is calculated as the sum of Q3(Y) to Q2(Y+1).
2. Data are on a fiscal year basis ending 31st March. The year Y is calculated as the sum of Q2(Y) to Q1(Y+1).
3. Data are on a fiscal year basis ending 30th September. The year Y is calculated as the sum of Q4(Y-1) to Q3(Y).
4. 2021: Data are provisional.

Source: OECD National Accounts data for Australia, Indonesia, Japan, Korea and New Zealand; national sources for Armenia, China, Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, Malaysia, Maldives, Mongolia, Philippines, Tokelau and Viet Nam; Asian Development Bank's Key Indicators Database for Solomon Islands; IMF *World Economic Outlook* (April 2023) data for Bangladesh, Bhutan, Lao PDR, Nauru, Pakistan, Papua New Guinea, Singapore, Thailand and Vanuatu; a combination of national sources and IMF data for Cambodia, Georgia and Samoa. Data for 2021 were estimated for the Solomon Islands and for 2020 and 2021 for Vanuatu, using the GDP growth rates of the IMF's *World Economic Outlook* April 2023 edition.

StatLink https://stat.link/bxsljm

## Table 3.18. Gross domestic product for tax reporting years at market prices, in millions of US dollars at market exchange rates

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | 1 912 | 4 900 | 9 260 | 10 553 | 10 546 | 11 527 | 12 458 | 13 619 | 12 642 | 13 861 |
| Australia[1] | 409 540 | 762 472 | 1 300 634 | 1 245 403 | 1 307 833 | 1 412 480 | 1 454 132 | 1 377 029 | 1 423 990 | 1 725 178 |
| Bangladesh[1] | 66 932 | 89 821 | 158 576 | 267 151 | 296 986 | 333 558 | 359 393 | 377 306 | 416 324 | 468 328 |
| Bhutan[1] | 469 | 858 | 1 647 | 2 207 | 2 297 | 2 460 | 2 654 | 2 487 | 2 484 | 2 702 |
| Cambodia | .. | 6 286 | 11 232 | 18 082 | 20 043 | 22 206 | 24 598 | 27 087 | 25 771 | 26 601 |
| China | 1 211 344 | 2 285 887 | 6 087 209 | 11 061 553 | 11 233 136 | 12 310 500 | 13 894 818 | 14 279 903 | 14 687 780 | 17 820 621 |
| Cook Islands[1] | .. | .. | 244 | 306 | 324 | 374 | 399 | 357 | 227 | 281 |
| Fiji | 1 678 | 2 980 | 3 140 | 4 682 | 4 930 | 5 353 | 5 581 | 5 482 | 4 477 | 4 296 |
| Georgia | 3 144 | 6 590 | 12 242 | 14 953 | 15 141 | 16 242 | 17 599 | 17 477 | 15 846 | 18 625 |
| Indonesia | 180 566 | 312 692 | 755 256 | 860 741 | 932 066 | 1 015 488 | 1 042 711 | 1 119 452 | 1 062 532 | 1 187 732 |
| Japan[2] | 4 988 761 | 4 845 929 | 5 751 570 | 4 467 294 | 5 007 929 | 4 954 364 | 5 041 061 | 5 105 580 | 5 008 027 | 4 934 483 |
| Kazakhstan | 18 292 | 57 125 | 148 047 | 184 388 | 137 289 | 166 806 | 179 340 | 181 667 | 171 082 | 197 112 |
| Kyrgyzstan | 1 368 | 2 459 | 4 794 | 6 678 | 6 813 | 7 703 | 8 271 | 8 872 | 7 792 | 8 747 |
| Korea | 576 483 | 934 708 | 1 143 672 | 1 466 039 | 1 499 680 | 1 623 074 | 1 725 373 | 1 651 423 | 1 644 313 | 1 810 966 |
| Lao PDR | 1 720 | 3 079 | 7 506 | 14 418 | 15 905 | 17 055 | 18 131 | 18 770 | 18 511 | 18 533 |
| Malaysia | 93 790 | 143 544 | 255 218 | 301 360 | 301 918 | 319 249 | 358 994 | 365 283 | 337 612 | 373 034 |
| Maldives | .. | 1 163 | 2 588 | 4 098 | 4 367 | 4 747 | 5 294 | 5 599 | 3 739 | 5 392 |
| Mongolia | 1 200 | 2 523 | 7 185 | 11 620 | 11 154 | 11 481 | 13 207 | 14 206 | 13 466 | 15 689 |
| Nauru[1] | .. | 31 | 49 | 76 | 99 | 111 | 126 | 122 | 128 | 147 |
| New Zealand[1] | 55 525 | 115 800 | 148 185 | 180 503 | 191 815 | 210 104 | 214 612 | 209 926 | 221 767 | 254 262 |
| Pakistan[1] | 98 643 | 155 792 | 245 134 | 322 595 | 340 723 | 373 932 | 398 046 | 348 503 | 352 574 | 417 843 |
| Papua New Guinea | 3 499 | 4 866 | 14 251 | 21 723 | 20 759 | 22 743 | 24 110 | 24 751 | 24 667 | 26 970 |
| Philippines | 83 667 | 107 420 | 208 369 | 306 446 | 318 627 | 328 481 | 346 842 | 376 823 | 361 751 | 394 087 |
| Samoa[1] | 271 | 486 | 694 | 910 | 858 | 889 | 931 | 895 | 804 | 844 |
| Singapore[2] | 97 930 | 130 986 | 246 140 | 310 173 | 325 796 | 347 461 | 380 715 | 376 424 | 354 404 | 440 585 |
| Solomon Islands | .. | 553 | 898 | 1 308 | 1 379 | 1 470 | 1 615 | 1 619 | 1 536 | 1 545 |
| Thailand[3] | 120 652 | 185 116 | 335 010 | 396 635 | 406 545 | 449 365 | 500 192 | 541 302 | 507 459 | 499 956 |
| Tokelau[1, 4] | .. | .. | 7 | 10 | 10 | 11 | 11 | 10 | 10 | 11 |
| Vanuatu | 273 | 390 | 652 | 744 | 775 | 880 | 928 | 930 | 1 008 | 942 |
| Viet Nam | 31 176 | 57 648 | 143 212 | 236 795 | 252 146 | 277 071 | 304 470 | 331 818 | 346 310 | 369 736 |

Note: .. Not available

This table is produced based on GDP data in local currency from Table 3.17 and exchange rate data from Table 3.20.

1. Data are reported on a fiscal year basis ending 30th June. The year Y is calculated as the sum of Q3(Y) to Q2(Y+1).
2. Data are on a fiscal year basis ending 31st March. The year Y is calculated as the sum of Q2(Y) to Q1(Y+1).
3. Data are on a fiscal year basis ending 30th September. The year Y is calculated as the sum of Q4(Y-1) to Q3(Y).
4. 2021: Data are provisional.

StatLink https://stat.link/whsjfu

## Table 3.19. Total tax revenue in millions of US dollars at market exchange rates

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | .. | .. | 1 868 | 2 230 | 2 244 | 2 399 | 2 605 | 3 048 | 2 833 | 3 150 |
| Australia | 117 291 | 225 719 | 346 463 | 344 314 | 365 268 | 397 957 | 401 214 | 379 582 | 424 220 | .. |
| Bangladesh | 4 018 | 5 884 | 13 171 | 23 680 | 25 788 | 29 562 | 30 409 | 29 363 | 36 478 | .. |
| Bhutan | 42 | 85 | 232 | 298 | 296 | 349 | 345 | 261 | 217 | 290 |
| Cambodia | .. | 496 | 821 | 2 824 | 3 158 | 3 756 | 4 586 | 5 865 | 5 082 | 4 784 |
| China[1] | .. | .. | 1 081 334 | 2 005 970 | 1 961 783 | 2 135 984 | 2 364 009 | 3 154 303 | 2 948 831 | 3 749 420 |
| Cook Islands | .. | 54 | 66 | 82 | 88 | 101 | 113 | 93 | 59 | 75 |
| Fiji | .. | .. | 680 | 1 105 | 1 140 | 1 296 | 1 312 | 1 221 | 741 | 650 |
| Georgia | 452 | 1 330 | 2 731 | 3 530 | 3 712 | 3 948 | 4 122 | 4 208 | 3 531 | 4 206 |
| Indonesia | 14 213 | 38 642 | 85 766 | 104 245 | 111 934 | 117 917 | 124 842 | 129 724 | 107 010 | 129 056 |
| Japan | 1 224 625 | 1 235 070 | 1 545 057 | 1 386 433 | 1 504 546 | 1 537 453 | 1 594 730 | 1 616 775 | 1 649 178 | .. |
| Kazakhstan | 3 643 | 14 590 | 35 169 | 28 652 | 20 478 | 26 711 | 30 416 | 30 294 | 24 057 | 30 744 |
| Kyrgyzstan | 160 | 386 | 852 | 1 276 | 1 329 | 1 484 | 1 678 | 1 721 | 1 358 | 1 752 |
| Korea | 120 547 | 202 441 | 256 154 | 347 879 | 371 149 | 411 689 | 460 420 | 449 659 | 456 264 | 540 942 |
| Lao PDR | .. | .. | 860 | 1 810 | 1 894 | 1 883 | 1 970 | 1 978 | 1 698 | 1 798 |
| Malaysia | 13 180 | 22 219 | 35 287 | 43 776 | 42 357 | 42 697 | 44 898 | 45 476 | 38 653 | 43 923 |
| Maldives | .. | 133 | 231 | 794 | 861 | 955 | 1 026 | 1 072 | 713 | 956 |
| Mongolia | .. | .. | 1 819 | 2 244 | 2 129 | 2 461 | 3 157 | 3 391 | 2 826 | 3 763 |
| Nauru | .. | .. | .. | 18 | 16 | 32 | 42 | 56 | 56 | 57 |
| New Zealand | 17 340 | 40 073 | 46 955 | 56 778 | 60 856 | 64 909 | 67 383 | 65 127 | 78 233 | 85 887 |
| Pakistan | .. | .. | .. | 36 083 | 38 040 | 42 644 | 40 689 | 34 828 | 36 289 | 43 222 |
| Papua New Guinea | 491 | 1 247 | 2 417 | 3 302 | 3 025 | 3 168 | 3 269 | 3 339 | 2 969 | 3 268 |
| Philippines | 12 769 | 15 677 | 29 566 | 49 723 | 51 717 | 55 129 | 60 328 | 68 058 | 64 552 | 71 171 |
| Samoa | .. | 100 | 134 | 204 | 197 | 206 | 223 | 215 | 201 | 214 |
| Singapore | 14 865 | 15 433 | 30 691 | 40 476 | 42 488 | 48 057 | 49 081 | 49 587 | 44 507 | 55 647 |
| Solomon Islands | .. | .. | 171 | 302 | 298 | 334 | 379 | 321 | 290 | 287 |
| Thailand | 18 414 | 34 843 | 59 001 | 74 959 | 73 563 | 78 798 | 88 385 | 93 324 | 83 547 | 82 061 |
| Tokelau | .. | .. | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Vanuatu | 44 | 67 | 111 | 126 | 122 | 151 | 166 | 158 | 142 | 102 |
| Viet Nam | .. | 10 894 | 28 580 | 43 023 | 46 297 | 51 020 | 55 847 | 62 800 | 61 200 | 67 371 |

Note: .. Not available

This table is produced based on total tax revenues in local currency from Chapter 4 and exchange rate data from Table 3.20.

1. 2007 to 2018: The figures for China do not include revenue from social security contributions as detailed data were not available.

StatLink https://stat.link/xz5p3a

## Table 3.20. Exchange rates used, national currency per US dollar

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Armenia | 539.53 | 457.69 | 373.66 | 477.92 | 480.49 | 482.72 | 482.99 | 480.45 | 489.01 | 503.77 |
| Australia | 1.73 | 1.31 | 1.09 | 1.33 | 1.35 | 1.31 | 1.34 | 1.44 | 1.45 | 1.33 |
| Bangladesh | 52.14 | 64.33 | 69.18 | 77.70 | 78.26 | 79.12 | 82.12 | 84.03 | 84.79 | 84.81 |
| Bhutan | 43.64 | 43.58 | 46.65 | 62.04 | 66.35 | 66.43 | 65.16 | 70.53 | 72.47 | 73.72 |
| Cambodia | 3 840.75 | 4 097.04 | 4 188.75 | 4 060.49 | 4 053.47 | 4 045.30 | 4 046.86 | 4 061.58 | 4 108.98 | 4 154.17 |
| China | 8.28 | 8.20 | 6.77 | 6.23 | 6.65 | 6.76 | 6.62 | 6.91 | 6.90 | 6.45 |
| Cook Islands | 2.20 | 1.42 | 1.39 | 1.43 | 1.44 | 1.41 | 1.45 | 1.52 | 1.54 | 1.41 |
| Fiji | 2.13 | 1.69 | 1.92 | 2.10 | 2.10 | 2.07 | 2.09 | 2.16 | 2.17 | 2.07 |
| Georgia | 1.98 | 1.81 | 1.78 | 2.27 | 2.37 | 2.51 | 2.53 | 2.82 | 3.11 | 3.22 |
| Indonesia | 8 421.78 | 9 708.00 | 9 088.49 | 13 391.17 | 13 305.63 | 13 382.56 | 14 230.93 | 14 143.23 | 14 534.49 | 14 293.37 |
| Japan | 107.77 | 110.22 | 87.78 | 121.04 | 108.79 | 112.17 | 110.42 | 109.01 | 106.78 | 109.75 |
| Kazakhstan | 142.13 | 132.88 | 147.36 | 221.73 | 342.13 | 326.00 | 344.71 | 382.75 | 412.95 | 425.91 |
| Kyrgyzstan | 47.78 | 41.03 | 45.96 | 64.46 | 69.91 | 68.87 | 68.84 | 69.78 | 77.23 | 84.58 |
| Korea | 1 130.36 | 1 024.33 | 1 156.46 | 1 130.95 | 1 160.77 | 1 131.00 | 1 100.16 | 1 165.36 | 1 180.27 | 1 143.95 |
| Lao PDR | 8 217.50 | 10 551.43 | 8 259.59 | 8 132.19 | 8 128.29 | 8 249.74 | 8 406.38 | 8 688.24 | 9 057.93 | 9 753.11 |
| Malaysia | 3.80 | 3.79 | 3.22 | 3.91 | 4.14 | 4.30 | 4.03 | 4.14 | 4.20 | 4.14 |
| Maldives | 11.77 | 12.80 | 12.80 | 15.41 | 15.41 | 15.41 | 15.41 | 15.41 | 15.41 | 15.41 |
| Mongolia | 1 076.44 | 1 205.25 | 1 357.90 | 1 970.31 | 2 145.53 | 2 439.78 | 2 467.05 | 2 663.54 | 2 813.29 | 2 849.32 |
| Nauru | 1.73 | 1.31 | 1.09 | 1.33 | 1.35 | 1.31 | 1.34 | 1.44 | 1.45 | 1.33 |
| New Zealand | 2.20 | 1.42 | 1.39 | 1.43 | 1.44 | 1.41 | 1.45 | 1.52 | 1.54 | 1.41 |
| Pakistan | 51.77 | 59.36 | 83.92 | 101.44 | 104.35 | 104.81 | 110.03 | 136.41 | 158.25 | 160.23 |
| Papua New Guinea | 2.78 | 3.10 | 2.72 | 2.77 | 3.13 | 3.19 | 3.29 | 3.39 | 3.46 | 3.46 |
| Philippines | 44.19 | 55.09 | 45.11 | 45.50 | 47.49 | 50.40 | 52.66 | 51.80 | 49.62 | 49.26 |
| Samoa | 3.12 | 2.73 | 2.54 | 2.42 | 2.61 | 2.54 | 2.57 | 2.62 | 2.70 | 2.57 |
| Singapore | 1.72 | 1.66 | 1.36 | 1.38 | 1.38 | 1.38 | 1.35 | 1.36 | 1.38 | 1.34 |
| Solomon Islands | 5.09 | 7.53 | 8.07 | 7.92 | 7.95 | 7.89 | 7.95 | 8.17 | 8.21 | 8.21 |
| Thailand | 40.19 | 40.27 | 31.70 | 34.26 | 35.29 | 33.93 | 32.32 | 31.05 | 31.29 | 31.98 |
| Tokelau | 2.20 | 1.42 | 1.39 | 1.43 | 1.44 | 1.41 | 1.45 | 1.52 | 1.54 | 1.41 |
| Vanuatu | 137.87 | 110.53 | 99.70 | 107.00 | 109.31 | 107.77 | 108.53 | 115.57 | 104.10 | 112.94 |
| Viet Nam | 14 166.28 | 15 854.78 | 19 131.32 | 21 923.26 | 22 365.60 | 22 715.85 | 23 020.47 | 23 227.17 | 23 228.83 | 22 934.39 |

Source: OECD National Accounts data for Australia, the Cook Islands, Indonesia, Japan, Korea, Nauru and New Zealand; IMF's *World Economic Outlook* (April 2023) for Armenia, Bangladesh, Bhutan, Cambodia, China, Fiji, Georgia, Kazakhstan, Kyrgyzstan, Lao PDR, Malaysia, Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, Thailand, Viet Nam and Vanuatu.

StatLink https://stat.link/rfis7w

# 4 Country tables, tax revenues, 1990-2021

## Country tax revenue tables, 1990-2021

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2021.

Figures referring to 1998-99, 2001-06, 2008-09 and 2011-15 in Tables 4.1 to 4.29 have been omitted because of lack of space. Full time series can be accessed at https://stats.oecd.org/ within the theme Public Sector, Taxation and Market Regulation/Taxation/Revenue Statistics Asian and Pacific Economies.

## Table 4.1. Armenia: Details of tax revenue

Million AMD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | .. | **697 866** | **1 065 644** | **1 078 294** | **1 158 078** | **1 258 121** | **1 464 300** | **1 385 199** | **1 586 900** |
| 1000 Taxes on income, profits and capital gains | .. | .. | **151 753** | **423 881** | **459 965** | **451 204** | **526 726** | **591 614** | **559 929** | **584 920** |
| 1100 Of individuals | .. | .. | 73 940 | 320 221 | 332 779 | 341 227 | 356 639 | 410 348 | 411 165 | 426 317 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 77 813 | 103 660 | 127 187 | 109 977 | 170 087 | 181 266 | 148 763 | 158 603 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | **105 336** | **10 876** | **13 372** | **15 816** | **17 381** | **18 672** | **24 758** | **42 963** |
| 2100 Employees | .. | .. | 105 336 | 10 876 | 13 372 | 15 816 | 17 381 | 18 672 | 24 758 | 42 963 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Other non-reccurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | **394 444** | **619 606** | **591 702** | **665 153** | **747 330** | **834 264** | **776 501** | **915 966** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | 374 410 | 587 201 | 558 393 | 628 029 | 709 468 | 788 405 | 743 055 | 849 060 |
| 5110 General taxes on goods and services | .. | .. | 285 681 | 435 793 | 406 347 | 427 075 | 459 559 | 503 375 | 498 187 | 588 401 |
| 5111 Value added taxes | .. | .. | 285 681 | 423 933 | 391 088 | 408 784 | 438 219 | 474 377 | 471 588 | 555 986 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 0 | 11 859 | 15 260 | 18 291 | 21 339 | 28 998 | 26 599 | 32 414 |
| 5120 Taxes on specific goods and services | .. | .. | 88 729 | 151 408 | 152 045 | 200 954 | 249 910 | 285 029 | 244 868 | 260 659 |
| 5121 Excises | .. | .. | 15 270 | 48 989 | 59 745 | 82 325 | 108 962 | 127 535 | 123 556 | 113 138 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 27 843 | 61 487 | 55 428 | 72 562 | 80 236 | 95 147 | 68 261 | 84 840 |
| 5124 Taxes on exports | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 20 722 | 9 676 | 9 491 | 5 949 | 6 463 | 4 086 | 0 | 0 |
| Patent payment | .. | .. | 0 | 6 571 | 6 288 | 5 949 | 6 463 | 4 086 | 0 | 0 |
| Flat-sum payment | .. | .. | 20 722 | 3 105 | 3 203 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | 24 895 | 31 256 | 27 381 | 40 118 | 54 249 | 58 261 | 53 051 | 62 682 |
| Environmental tax and natural resource use payment | .. | .. | 0 | 31 256 | 27 381 | 40 118 | 54 249 | 58 261 | 53 051 | 62 682 |
| Flat-sum payment for tobacco products | .. | .. | 24 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | .. | 20 035 | 32 405 | 33 310 | 37 125 | 37 862 | 45 860 | 33 446 | 66 905 |
| 5210 Recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 6000 Other taxes | **..** | **..** | **46 333** | **11 282** | **13 255** | **25 905** | **-33 316** | **19 750** | **24 011** | **43 052** |
| Other tax revenue | .. | .. | 46 333 | 11 282 | 13 255 | 25 905 | 21 990 | 21 206 | 24 385 | 47 183 |
| Transitional tax overpayments | .. | .. | 0 | 0 | 0 | 0 | -55 306 | -1 456 | -374 | -4 132 |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Year ending 31st December.
Data are on a cash basis.
Category 'Personal income tax from individuals' includes the tax withheld by employers from the remuneration paid to employees.
Category 'Flat-sum payment for tobacco products' substitutes VAT, excise tax and customs duty for the products imported into the Republic of Armenia, and VAT and excise tax for the products manufactured in the Republic of Armenia.
Source: State Revenue Committee, Armenia.

StatLink https://stat.link/7xs0d4

## Table 4.2. Australia: Details of tax revenue

Million AUD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **214 753** | **298 028** | **356 747** | **460 729** | **484 020** | **526 007** | **557 151** | **548 914** | **590 730** | **..** |
| 1000 Taxes on income, profits and capital gains | **124 427** | **175 695** | **202 184** | **261 345** | **277 446** | **308 737** | **334 829** | **324 826** | **348 274** | **..** |
| 1100 Of individuals | 80 991 | 118 239 | 138 163 | 191 720 | 198 479 | 212 461 | 229 434 | 230 798 | 236 926 | .. |
| 1110 On income and profits | 80 991 | 118 239 | 138 163 | 191 720 | 198 479 | 212 461 | 229 434 | 230 798 | 236 926 | .. |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 1200 Corporate | 43 436 | 57 456 | 64 021 | 69 625 | 78 967 | 96 276 | 105 395 | 94 028 | 111 348 | .. |
| 1210 On profits | 43 436 | 57 456 | 64 021 | 69 625 | 78 967 | 96 276 | 105 395 | 94 028 | 111 348 | .. |
| Income tax on companies | 42 221 | 56 284 | 62 549 | 67 794 | 76 991 | 94 294 | 103 296 | 91 918 | 109 819 | .. |
| Dividend and interest taxes | 846 | 1 172 | 1 472 | 1 831 | 1 976 | 1 982 | 2 099 | 2 110 | 1 529 | .. |
| Other withholding taxes | 369 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 2000 Social security contributions | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **..** |
| 2100 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **9 624** | **13 464** | **18 492** | **23 354** | **23 799** | **25 520** | **26 923** | **25 701** | **26 383** | **..** |
| 4000 Taxes on property | **18 825** | **25 680** | **33 498** | **49 168** | **52 066** | **52 942** | **53 114** | **53 982** | **59 509** | **..** |
| 4100 Recurrent taxes on immovable property | 9 067 | 13 285 | 19 907 | 26 649 | 28 745 | 30 305 | 32 694 | 33 803 | 34 471 | .. |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Estate duty central government | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| St. and loc. estate probate and succession | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 9 758 | 12 395 | 13 591 | 22 519 | 23 321 | 22 637 | 20 420 | 20 179 | 25 038 | .. |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5000 Taxes on goods and services | **61 877** | **83 189** | **102 573** | **126 862** | **130 709** | **138 808** | **142 285** | **144 405** | **156 564** | **..** |
| 5100 Taxes on production, sale, transfer, etc. | 56 179 | 75 360 | 90 824 | 109 050 | 111 934 | 118 867 | 122 053 | 123 639 | 135 100 | .. |
| 5110 General taxes | 25 830 | 39 436 | 48 146 | 60 680 | 63 029 | 65 700 | 66 829 | 65 720 | 75 298 | .. |
| 5111 Value added taxes | 23 854 | 38 468 | 46 910 | 59 177 | 61 505 | 64 062 | 65 147 | 64 048 | 73 297 | .. |
| 5112 Sales tax | 1 976 | 968 | 1 236 | 1 503 | 1 524 | 1 638 | 1 682 | 1 672 | 2 001 | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5120 Taxes on specific goods and services | 30 349 | 35 924 | 42 678 | 48 370 | 48 905 | 53 167 | 55 224 | 57 919 | 59 802 | .. |
| 5121 Excise duties | 19 768 | 22 796 | 26 689 | 22 541 | 22 773 | 23 673 | 24 486 | 24 065 | 25 856 | .. |
| Excises central government | 19 019 | 21 927 | 25 803 | 21 625 | 21 895 | 22 763 | 23 488 | 23 116 | 24 503 | .. |
| Statutory corporate payments | 295 | 273 | 452 | 405 | 335 | 346 | 435 | 480 | 819 | .. |
| Primary production charges | 454 | 596 | 434 | 511 | 543 | 564 | 563 | 469 | 534 | .. |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5123 Customs and import duties | 4 606 | 4 988 | 5 828 | 14 046 | 14 196 | 15 690 | 15 944 | 19 507 | 18 123 | .. |
| Customs duties central government | 4 606 | 4 988 | 5 828 | 14 046 | 14 196 | 15 690 | 15 944 | 19 507 | 18 123 | .. |
| 5124 Taxes on exports | 0 | 14 | 11 | 11 | 11 | 0 | 0 | 0 | 0 | .. |
| Customs duties on coal exports | .. | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| Other | .. | 14 | 11 | 11 | 11 | .. | .. | .. | .. | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5126 Taxes on specific services | 5 975 | 8 126 | 10 150 | 11 772 | 11 925 | 13 804 | 14 794 | 14 347 | 15 823 | .. |
| Taxes race meetings | 301 | 353 | 373 | 265 | 233 | 265 | 411 | 596 | 795 | .. |
| Poker machines | 2 074 | 2 846 | 3 125 | 3 684 | 3 717 | 3 881 | 3 986 | 3 202 | 3 935 | .. |
| Lotteries | 890 | 1 013 | 1 141 | 1 362 | 1 286 | 1 330 | 1 632 | 1 676 | 1 813 | .. |
| Levies on fire insurance companies | 574 | 812 | 1 232 | 786 | 803 | 812 | 806 | 932 | 1 115 | .. |
| Other | 2 136 | 3 102 | 4 279 | 5 675 | 5 886 | 7 516 | 7 959 | 7 941 | 8 165 | .. |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5200 Taxes on use of goods and perform activities | 5 698 | 7 829 | 11 749 | 17 812 | 18 775 | 19 941 | 20 232 | 20 766 | 21 464 | .. |
| 5210 Recurrent taxes | 5 698 | 7 829 | 11 749 | 15 898 | 16 730 | 17 915 | 17 902 | 18 609 | 19 831 | .. |
| 5211 Paid by households: motor vehicles | 2 748 | 3 813 | 5 064 | 7 253 | 7 519 | 7 709 | 7 914 | 8 128 | 8 479 | .. |
| 5212 Paid by others: motor vehicles | 1 285 | 1 783 | 2 397 | 2 649 | 2 755 | 3 077 | 3 072 | 3 174 | 3 653 | .. |
| Fees on motor vehicle registry | 778 | 1 099 | 1 499 | 1 530 | 1 596 | 1 838 | 1 864 | 1 975 | 2 201 | .. |
| Drivers licences | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| Stamp duty on vehicle registry | 506 | 684 | 898 | 1 119 | 1 159 | 1 239 | 1 208 | 1 199 | 1 452 | .. |
| 5213 Paid in respect of other goods | 1 665 | 2 233 | 4 288 | 5 996 | 6 456 | 7 129 | 6 916 | 7 307 | 7 699 | .. |
| Broadcasting tv licences | 210 | 290 | 150 | 128 | 0 | 52 | 52 | 37 | 14 | .. |
| Business franchise lic. tobac. fuel | 227 | 2 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | .. |
| Other taxes | 1 129 | 1 939 | 4 136 | 5 846 | 6 433 | 7 040 | 6 819 | 7 265 | 7 675 | .. |
| Liquor taxes | 97 | 3 | 1 | 22 | 23 | 36 | 45 | 5 | 10 | .. |
| Dog licenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 1 914 | 2 046 | 2 026 | 2 330 | 2 157 | 1 633 | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 6000 Other taxes | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **..** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Data are on a fiscal year basis beginning 1st July.
From 1998 taxes are recorded on an accrual basis; prior to that they were on a cash basis.
Direct taxes paid by public trading enterprises are excluded from receipts.
The figures for total tax revenue do not match the published totals in Taxation Revenue Australia. The latter is based on an accrual IMF GFS methodology and there are some differences between that and the OECD equivalent.
Heading 5213 includes radio and television licenses fees, though these are usually not regarded as a tax revenue in the OECD list.
Headings for non-wastable tax credits 1110 and 1210 include the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), film tax offset, and research and development tax offsets. The estimation of non-wastable credits into the expenditure and transfer components is in accordance with the OECD guidelines on the treatment and the data for this memorandum item has been provided by the Australian Taxation Office.
Source: Australian Bureau of Statistics.

StatLink https://stat.link/hd319e

## Table 4.3. Bangladesh: Details of tax revenue

Million BDT

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **209 490** | **378 475** | **911 182** | **1 839 968** | **2 018 284** | **2 339 088** | **2 497 270** | **2 467 352** | **3 093 116** | **..** |
| 1000 Taxes on income, profits and capital gains | **59 506** | **111 740** | **352 411** | **833 254** | **847 425** | **940 510** | **1 004 792** | **1 037 012** | **1 343 180** | **..** |
| 1100 Of individuals | 19 638 | 26 413 | 98 932 | 253 798 | 209 198 | 206 378 | 247 706 | 248 090 | 339 550 | .. |
| 1110 On income and profits | 19 638 | 26 413 | 98 932 | 253 798 | 209 198 | 206 378 | 247 706 | 248 090 | 339 550 | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 15 371 | 45 208 | 131 143 | 259 491 | 318 351 | 360 581 | 336 180 | 370 870 | 509 330 | .. |
| 1210 On profits | 15 371 | 45 208 | 131 143 | 259 491 | 318 351 | 360 581 | 336 180 | 370 870 | 509 330 | .. |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 24 498 | 40 119 | 122 336 | 319 964 | 319 876 | 373 551 | 420 906 | 418 052 | 494 300 | .. |
| 2000 Social security contributions | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **..** |
| 4000 Taxes on property | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **..** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Other non-reccurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | **149 984** | **266 735** | **558 771** | **1 006 714** | **1 170 859** | **1 398 578** | **1 492 478** | **1 430 341** | **1 749 936** | **..** |
| 5100 Taxes on production, sale, transfer, etc | 149 984 | 266 735 | 558 771 | 1 006 714 | 1 170 859 | 1 398 578 | 1 492 478 | 1 430 341 | 1 749 936 | .. |
| 5110 General taxes on goods and services | 63 798 | 123 582 | 301 907 | 554 500 | 638 489 | 757 662 | 873 720 | 860 973 | 1 033 131 | .. |
| 5111 Value added taxes | 63 798 | 123 582 | 301 907 | 554 500 | 638 489 | 757 662 | 873 720 | 860 973 | 1 033 131 | .. |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5120 Taxes on specific goods and services | 86 186 | 143 153 | 256 864 | 452 215 | 532 370 | 640 916 | 618 757 | 569 367 | 716 805 | .. |
| 5121 Excises | 33 694 | 62 292 | 136 974 | 261 913 | 311 106 | 377 759 | 364 795 | 324 463 | 408 880 | .. |
| Supplementary duty (SD) | 33 694 | 62 292 | 136 974 | 261 913 | 311 106 | 377 759 | 364 795 | 324 463 | 408 880 | .. |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5123 Customs and import duties | 51 007 | 78 254 | 115 769 | 180 118 | 210 692 | 243 198 | 242 695 | 235 595 | 304 565 | .. |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5126 Taxes on specific services | 1 485 | 2 607 | 4 120 | 10 184 | 10 572 | 19 959 | 11 267 | 9 310 | 3 359 | .. |
| Travel tax | 1 485 | 2 607 | 4 120 | 10 184 | 10 572 | 19 959 | 11 267 | 9 310 | 3 359 | .. |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5200 Taxes on use of goods and to perform activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5210 Recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 6000 Other taxes | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **..** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Data are on a fiscal year basis ending 31st June. For example, the data for 2020 represent 1 July 2020 to 31 June 2021.
The data are on a cash basis.
Data for fiscal year 2021 are not available.
Source: National Board of Revenue of Bangladesh.

StatLink https://stat.link/omq6kb

## Table 4.4. Bhutan: Details of tax revenue

Million BTN

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **1 851** | **3 692** | **10 816** | **18 518** | **19 649** | **23 181** | **22 461** | **18 398** | **15 748** | **21 369** |
| 1000 Taxes on income, profits and capital gains | **1 217** | **1 833** | **6 925** | **10 337** | **10 355** | **11 808** | **11 956** | **10 941** | **9 632** | **13 326** |
| 1100 Of individuals | 66 | 113 | 705 | 1 764 | 953 | 1 335 | 1 543 | 2 291 | 1 367 | 1 964 |
| 1110 On income and profits | 66 | 113 | 705 | 1 764 | 953 | 1 335 | 1 543 | 2 291 | 1 367 | 1 964 |
| Salary income | .. | .. | .. | 1 617 | 696 | 1 111 | 1 270 | .. | .. | .. |
| Rental income | .. | .. | .. | 32 | 34 | 37 | 43 | .. | .. | .. |
| Dividends and interest | .. | .. | .. | 92 | 125 | 106 | 122 | .. | .. | .. |
| Other income | .. | .. | .. | 23 | 97 | 80 | 108 | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 1 151 | 1 720 | 6 220 | 8 573 | 9 402 | 10 473 | 10 412 | 8 651 | 8 265 | 11 362 |
| 1210 On profits | 1 151 | 1 720 | 6 220 | 8 573 | 9 402 | 10 473 | 10 412 | 8 651 | 8 265 | 11 362 |
| Corporate income tax | 920 | 1 363 | 5 110 | 7 430 | 8 149 | 9 014 | 9 022 | 7 512 | 7 225 | 10 064 |
| Druk Holdings and Investments (DHI) | 0 | 0 | 1 372 | .. | .. | .. | .. | .. | .. | .. |
| Druk Green Power Corporation Limited (DGPC) | 0 | 778 | 1 953 | .. | .. | .. | .. | .. | .. | .. |
| Bhutan Power Corporation Limited (BPC) | 0 | 0 | 346 | .. | .. | .. | .. | .. | .. | .. |
| Others | 920 | 585 | 1 439 | .. | .. | .. | .. | .. | .. | .. |
| Business income tax | 232 | 357 | 1 110 | 1 143 | 1 254 | 1 459 | 1 390 | 1 139 | 1 040 | 1 298 |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **22** | **44** | **105** | **57** | **-80** | **-9** | **74** | **-32** | **14** | **-12** |
| Health contribution | 22 | 44 | 105 | 57 | -80 | -9 | 74 | -32 | 14 | -12 |
| 4000 Taxes on property | **5** | **9** | **6** | **67** | **55** | **34** | **33** | **27** | **119** | **125** |
| 4100 Recurrent taxes on immovable property | 5 | 9 | 6 | 4 | 3 | 7 | 7 | 5 | 9 | 9 |
| 4110 Households | 5 | 9 | 6 | 4 | 3 | 7 | 7 | 5 | 9 | 9 |
| 4120 Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 63 | 52 | 28 | 25 | 22 | 110 | 116 |
| 4500 Other non-reccurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **596** | **1 801** | **3 760** | **8 056** | **9 318** | **11 348** | **10 399** | **7 462** | **5 983** | **7 930** |
| 5100 Taxes on production, sale, transfer, etc | 596 | 1 801 | 3 760 | 7 765 | 8 974 | 10 953 | 9 978 | 7 117 | 5 579 | 7 473 |
| 5110 General taxes on goods and services | 309 | 663 | 1 636 | 3 575 | 3 796 | 4 270 | 4 714 | 4 922 | 4 085 | 5 576 |
| 5111 Value added taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | 309 | 663 | 1 636 | 3 575 | 3 796 | 4 270 | 4 714 | 4 922 | 4 085 | 5 576 |
| Goods and commodities | .. | .. | .. | 1 979 | 1 710 | 1 315 | 1 370 | 1 486 | 2 468 | 3 573 |
| Beer | .. | .. | .. | 767 | 952 | 1 137 | 1 212 | 1 438 | 1 024 | 1 202 |
| Vehicles | .. | .. | .. | 0 | 0 | 540 | 643 | 757 | 321 | 0 |
| Petroleum products | .. | .. | .. | 234 | 434 | 414 | 522 | 296 | 0 | 520 |
| Hotels and restaurants | .. | .. | .. | 318 | 393 | 448 | 500 | 440 | 55 | 75 |
| Telecom services | .. | .. | .. | 178 | 179 | 223 | 252 | 323 | 3 | 0 |
| Cement | .. | .. | .. | 50 | 70 | 92 | 97 | 97 | 59 | 75 |
| Aerated water | .. | .. | .. | 26 | 35 | 76 | 94 | 85 | 121 | 91 |
| Entertainment services | .. | .. | .. | 23 | 23 | 26 | 25 | 0 | 34 | 40 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 287 | 1 138 | 2 124 | 4 190 | 5 178 | 6 683 | 5 264 | 2 196 | 1 494 | 1 898 |
| 5121 Excises | 130 | 880 | 1 605 | 2 483 | 3 580 | 4 834 | 3 406 | 803 | 342 | 386 |
| Distillery products | 130 | 123 | 321 | 539 | 663 | 885 | 906 | 680 | 342 | .. |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Excise duty refund from India | 0 | 756 | 1 284 | 1 944 | 2 917 | 3 949 | 2 500 | 123 | 0 | .. |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 139 | 242 | 483 | 1 605 | 1 472 | 1 712 | 1 704 | 1 280 | 1 149 | 1 502 |
| Customs duty on goods and commodities and customs service charge | .. | .. | .. | 597 | 563 | 773 | 678 | 468 | 555 | 510 |
| Fuel | .. | .. | .. | 348 | 411 | 405 | 525 | 401 | 293 | 466 |
| Motor vehicles | .. | .. | .. | 659 | 499 | 534 | 501 | 411 | 301 | 526 |
| 5124 Taxes on exports | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 5 | 16 | 35 | 103 | 126 | 137 | 154 | 112 | 4 | 9 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | 0 | 0 | 0 | 291 | 344 | 395 | 422 | 345 | 404 | 457 |
| 5210 Recurrent taxes | .. | .. | .. | 259 | 303 | 323 | 351 | 290 | 331 | 379 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 172 | 198 | 214 | 238 | 193 | 196 | 245 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | .. | 87 | 105 | 110 | 114 | 97 | 135 | 134 |
| 5220 Non-recurrent taxes | .. | .. | .. | 32 | 41 | 72 | 70 | 54 | 74 | 77 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **11** | **5** | **20** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Heading 1100: Figures for 2019, 2020 and 2021 include a small amount of fines and penalties which are not considered tax revenues by the OECD and could not be separated from other personal income tax revenues.

Heading 1200: Figures for 2019 and 2021 include a small amount of fines and penalties which are not considered tax revenues by the OECD and could not be separated from other corporate income tax revenues.

Heading 4110: Property taxes related to “SEZ/Protected Area/Special Area” have been added to this heading in this edition.

Source: Ministry of Finance, Bhutan.

StatLink https://stat.link/6kwbyn

## Table 4.5. Cambodia: Details of tax revenue

Million KHR

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | **2 032 849** | **3 440 971** | **11 468 515** | **12 800 088** | **15 192 684** | **18 560 887** | **23 821 776** | **20 881 713** | **19 874 770** |
| 1000 Taxes on income, profits and capital gains | .. | **222 384** | **290 876** | **2 472 094** | **2 952 788** | **3 798 294** | **4 367 432** | **5 467 480** | **6 110 374** | **6 219 331** |
| 1100 Of individuals | .. | 50 421 | 197 724 | 753 929 | 835 720 | 1 031 691 | 1 106 117 | 1 296 595 | 1 343 255 | 1 334 585 |
| 1110 On income and profits | .. | 50 421 | 197 724 | 753 929 | 835 720 | 1 031 691 | 1 106 117 | 1 296 595 | 1 343 255 | 1 334 585 |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | 171 963 | 93 153 | 1 718 165 | 2 117 068 | 2 766 603 | 3 261 315 | 4 170 885 | 4 767 119 | 4 884 746 |
| 1210 On profits | .. | 171 963 | 93 153 | 1 718 165 | 2 117 068 | 2 766 603 | 3 261 315 | 4 170 885 | 4 767 119 | 4 884 746 |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | **0** | **0** | **437 990** | **365 151** | **563 393** | **794 284** | **1 103 579** | **981 380** | **906 867** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 95 025 | 91 568 | 108 472 | 134 017 | 161 581 | 153 965 | 161 847 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 342 964 | 273 583 | 454 921 | 660 267 | 941 997 | 827 415 | 745 019 |
| 4500 Other non-reccurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | **1 804 697** | **3 146 690** | **8 550 924** | **9 476 106** | **10 823 127** | **13 388 678** | **17 234 748** | **13 769 113** | **12 728 646** |
| 5100 Taxes on production, sale, transfer, etc | .. | 1 804 697 | 2 095 323 | 8 353 361 | 9 242 602 | 10 552 076 | 13 083 945 | 16 866 195 | 13 337 004 | 12 285 114 |
| 5110 General taxes on goods and services | .. | 730 329 | 940 348 | 3 639 882 | 4 142 807 | 4 734 680 | 5 581 051 | 7 272 114 | 6 380 770 | 5 752 233 |
| 5111 Value added taxes | .. | 719 084 | 940 348 | 3 612 478 | 4 142 115 | 4 734 640 | 5 580 970 | 7 272 100 | 6 380 768 | 5 752 233 |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | 11 245 | 0 | 27 403 | 692 | 40 | 81 | 14 | 2 | 0 |
| 5120 Taxes on specific goods and services | .. | 1 074 368 | 1 154 975 | 4 713 480 | 5 099 795 | 5 817 395 | 7 502 894 | 9 594 081 | 6 956 234 | 6 532 881 |
| 5121 Excises | .. | 380 007 | 902 367 | 2 568 103 | 3 095 077 | 3 832 780 | 5 128 519 | 6 674 530 | 4 750 955 | 4 399 607 |
| 5122 Profits of fiscal monopolies | .. | 0 | 261 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | 551 280 | 0 | 1 808 836 | 1 957 120 | 1 920 676 | 2 303 136 | 2 848 269 | 2 174 133 | 2 087 208 |
| 5124 Taxes on exports | .. | 96 691 | 118 637 | 180 241 | 31 364 | 45 512 | 51 473 | 48 779 | 23 807 | 43 521 |
| 5125 Taxes on investment goods | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | 46 389 | 132 307 | 156 300 | 16 233 | 18 427 | 19 767 | 22 504 | 7 339 | 2 545 |
| 5127 Other taxes on internat. trade and transactions | .. | 0 | 1 404 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | 0 | 1 051 366 | 197 563 | 233 504 | 271 052 | 304 733 | 368 553 | 432 110 | 443 532 |
| 5210 Recurrent taxes | .. | .. | 1 051 366 | 197 563 | 233 504 | 271 052 | 304 733 | 368 553 | 432 110 | 443 532 |
| 5211 Paid by households: motor vehicles | .. | .. | 1 032 930 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | 18 436 | 197 563 | 233 504 | 271 052 | 304 733 | 368 553 | 432 110 | 443 532 |
| 5220 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | **5 768** | **3 405** | **7 508** | **6 044** | **7 870** | **10 494** | **15 970** | **20 845** | **19 926** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 5 768 | 3 405 | 7 508 | 6 044 | 7 870 | 10 494 | 15 970 | 20 845 | 19 926 |

Note: .. Not available

Year ending 31st December.
The data are on an accrual basis.
Local government revenue data are not available before 2012.
Heading 2000: Social security contribution data are not available.
Source: Ministry of Economy and Finance of Cambodia.

StatLink https://stat.link/z42kfa

## Table 4.6. China: Details of tax revenue

Billion CNY

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **..** | **..** | **7 321** | **12 492** | **13 035** | **14 437** | **15 640** | **21 791** | **20 349** | **24 180** |
| 1000 Taxes on income, profits and capital gains | **..** | **..** | **1 896** | **3 958** | **4 315** | **4 899** | **5 484** | **5 416** | **5 446** | **6 293** |
| 1100 Of individuals | .. | .. | 484 | 862 | 1 009 | 1 197 | 1 387 | 1 039 | 1 157 | 1 399 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 1 412 | 3 097 | 3 306 | 3 703 | 4 097 | 4 377 | 4 289 | 4 894 |
| Enterprise income tax | .. | .. | 1 284 | 2 713 | 2 885 | 3 212 | 3 532 | 3 730 | 3 643 | 4 204 |
| Land appreciation tax | .. | .. | 128 | 383 | 421 | 491 | 564 | 647 | 647 | 690 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **5 999** | **4 922** | **6 910** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | 5 999 | 4 922 | 6 910 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **..** | **..** | **540** | **1 153** | **1 099** | **1 208** | **1 321** | **1 386** | **1 505** | **1 691** |
| 4100 Recurrent taxes on immovable property | .. | .. | 190 | 419 | 448 | 496 | 528 | 518 | 490 | 540 |
| 4110 Households | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | .. | .. | 190 | 419 | 448 | 496 | 528 | 518 | 490 | 540 |
| House property tax | .. | .. | 89 | 205 | 222 | 260 | 289 | 299 | 284 | 328 |
| Urban and town land use tax | .. | .. | 100 | 214 | 226 | 236 | 239 | 220 | 206 | 213 |
| 4200 Recurrent taxes on net wealth | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | 351 | 734 | 651 | 712 | 793 | 868 | 1 015 | 1 150 |
| Stamp tax on securities transactions | .. | .. | 54 | 255 | 125 | 107 | 98 | 123 | 177 | 248 |
| Other stamp duties | .. | .. | 50 | 89 | 96 | 114 | 122 | 123 | 131 | 160 |
| Deed tax | .. | .. | 246 | 390 | 430 | 491 | 573 | 621 | 706 | 743 |
| 4500 Other non-reccurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **..** | **..** | **4 885** | **7 381** | **7 621** | **8 329** | **8 836** | **8 990** | **8 476** | **9 286** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | 4 769 | 7 105 | 7 345 | 8 081 | 8 601 | 8 736 | 8 229 | 9 051 |
| 5110 General taxes on goods and services | .. | .. | 3 730 | 5 397 | 5 688 | 6 284 | 6 734 | 6 581 | 6 170 | 6 720 |
| 5111 Value added taxes | .. | .. | 2 614 | 3 466 | 4 538 | 6 284 | 6 734 | 6 581 | 6 170 | 6 720 |
| Domestic VAT | .. | .. | 2 109 | 3 111 | 4 071 | 5 638 | 6 153 | 6 235 | 5 679 | 6 352 |
| Import VAT | .. | .. | 1 049 | 1 253 | 1 278 | 1 597 | 1 688 | 1 512 | 1 391 | 1 660 |
| Urban maintenance and construction tax | .. | .. | 189 | 389 | 403 | 436 | 484 | 482 | 461 | 522 |
| Refund of VAT for export | .. | .. | -733 | -1 287 | -1 215 | -1 387 | -1 591 | -1 648 | -1 361 | -1 814 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 1 116 | 1 931 | 1 150 | 0 | 0 | 0 | 0 | 0 |
| Business tax | .. | .. | 1 116 | 1 931 | 1 150 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | 1 039 | 1 707 | 1 658 | 1 797 | 1 867 | 2 155 | 2 059 | 2 331 |
| 5121 Excises | .. | .. | 794 | 1 348 | 1 302 | 1 362 | 1 420 | 1 684 | 1 627 | 1 822 |
| Domestic excise tax | .. | .. | 607 | 1 054 | 1 022 | 1 023 | 1 063 | 1 256 | 1 203 | 1 388 |
| Import excise tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 69 | 62 | 72 |
| Motor vehicles purchase tax | .. | .. | 179 | 279 | 267 | 328 | 345 | 350 | 353 | 352 |
| Leaf tobacco tax | .. | .. | 8 | 14 | 13 | 12 | 11 | 11 | 11 | 12 |
| Refund of excise tax for export | .. | .. | 0 | 0 | 0 | 0 | 0 | -2 | -2 | -2 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 203 | 256 | 260 | 300 | 285 | 289 | 256 | 281 |
| 5124 Taxes on exports | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5126 Taxes on specific services | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | 42 | 103 | 95 | 135 | 163 | 182 | 175 | 229 |
| Resources tax | .. | .. | 42 | 103 | 95 | 135 | 163 | 182 | 175 | 229 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | .. | 116 | 276 | 276 | 248 | 235 | 254 | 246 | 235 |
| 5210 Recurrent taxes | .. | .. | 24 | 61 | 68 | 77 | 83 | 88 | 95 | 102 |
| Vehicle and vessel tax | .. | .. | 24 | 61 | 68 | 77 | 83 | 88 | 95 | 102 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | 92 | 214 | 208 | 170 | 152 | 166 | 152 | 132 |
| Cultivated land use tax | .. | .. | 89 | 210 | 203 | 165 | 132 | 139 | 126 | 107 |
| Vessel tonnage tax | .. | .. | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 6 |
| Environmental protection tax | .. | .. | 0 | 0 | 0 | 0 | 15 | 22 | 21 | 20 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis
Heading 2000: Social security contribution data for China include contributions from old-age insurance, medical insurance, unemployment insurance and employment injury insurance. The figures also include contributions to individual accounts, which are not considered as tax revenues by the OECD, as disaggregation is not available. Data are not available before 2019.
Heading 5111: In years prior to 2019, import VAT also includes import excise tax as they cannot be distinguished. Similarly, before 2019, refund of VAT for export also includes refund of excise tax for export as they cannot be distinguished. In both cases, the VAT portion accounts for the majority of combined revenues. The heading "Urban maintenance and construction tax" is a surtax of both VAT and excises, but it is not possible to distinguish revenues between the two sources. It is classified under heading 5111 as VAT is the main source of these revenues. A small portion of urban maintenance and construction tax should be attributed to the central government. This portion has been identified since 2019 but it is not possible to separate the central and local portions in previous years.
Heading 5128: A small portion of resources tax should be attributed to the central government. This portion has been identified since 2019 but it is not possible to separate the central and local portions in previous years.
Source: Ministry of Finance of China.

StatLink https://stat.link/6j0qnc

## Table 4.7. Cook Islands: Details of tax revenue

Thousand NZD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | **76 374** | **91 161** | **117 445** | **126 010** | **142 539** | **163 423** | **141 406** | **90 254** | **106 580** |
| 1000 Taxes on income, profits and capital gains | .. | **29 951** | **35 916** | **41 090** | **42 210** | **52 127** | **63 029** | **47 495** | **36 108** | **32 882** |
| 1100 Of individuals | .. | 19 370 | 26 277 | 27 696 | 26 055 | 30 039 | 38 432 | 30 025 | 19 396 | 26 228 |
| 1110 On income and profits | .. | 19 370 | 26 277 | 27 696 | 26 055 | 30 039 | 38 432 | 30 025 | 19 396 | 26 228 |
| Net Income Tax | .. | 19 370 | 26 361 | 24 768 | 24 298 | 28 197 | 36 929 | 28 757 | 17 842 | 24 759 |
| Withholding Tax | .. | 0 | -84 | 2 928 | 1 757 | 1 842 | 1 504 | 1 268 | 1 554 | 1 469 |
| 1120 On capital gains | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | 10 582 | 9 638 | 13 394 | 16 155 | 22 089 | 24 596 | 17 470 | 16 712 | 6 654 |
| 1210 On profits | .. | 10 582 | 9 638 | 13 394 | 16 155 | 22 089 | 24 596 | 17 470 | 16 712 | 6 654 |
| 1220 On capital gains of corporates | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Other non-reccurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | **46 422** | **55 246** | **76 355** | **83 800** | **90 411** | **100 394** | **93 911** | **54 146** | **73 698** |
| 5100 Taxes on production, sale, transfer, etc | .. | 45 801 | 54 398 | 75 495 | 82 703 | 89 199 | 99 252 | 93 095 | 52 940 | 73 492 |
| 5110 General taxes on goods and services | .. | 30 268 | 37 444 | 54 708 | 58 140 | 63 330 | 72 958 | 68 579 | 36 574 | 57 105 |
| 5111 Value added taxes | .. | 30 258 | 37 381 | 54 659 | 58 124 | 63 330 | 72 958 | 68 579 | 36 574 | 57 105 |
| VAT revenues (gross) | .. | 37 728 | 45 454 | 67 855 | 70 574 | 82 054 | 86 189 | 82 242 | 49 989 | .. |
| VAT refunds | .. | -5 042 | -4 365 | -7 433 | -7 796 | -9 965 | -3 697 | -3 959 | -8 571 | .. |
| VAT on Crown Appropriations | .. | -2 428 | -3 707 | -5 763 | -4 653 | -8 759 | -9 535 | -9 704 | -9 499 | .. |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | 10 | 63 | 49 | 16 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 15 533 | 16 955 | 20 787 | 24 564 | 25 869 | 26 294 | 24 516 | 16 366 | 16 387 |
| 5121 Excises | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | 13 597 | 11 052 | 12 320 | 14 330 | 15 098 | 14 566 | 15 407 | 13 408 | 11 967 |
| 5124 Taxes on exports | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | 1 935 | 5 903 | 8 468 | 10 234 | 10 771 | 11 729 | 9 109 | 431 | 4 420 |
| 5127 Other taxes on internat. trade and transactions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 527 | 0 |
| 5128 Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | 621 | 847 | 860 | 1 097 | 1 212 | 1 142 | 816 | 1 206 | 206 |
| 5210 Recurrent taxes | .. | 204 | 207 | 229 | 209 | 291 | 271 | 323 | 282 | 206 |
| 5211 Paid by households: motor vehicles | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | 204 | 207 | 229 | 209 | 291 | 271 | 323 | 282 | 206 |
| 5220 Non-recurrent taxes | .. | 417 | 640 | 631 | 888 | 922 | 871 | 493 | 924 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Figures exclude tax revenues collected by sub-national governments as the data are not available.
Source: Ministry of Finance and Economic Management of the Cook Islands.

StatLink https://stat.link/r9s8dz

## Table 4.8. Fiji: Details of tax revenue

Million FJD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | .. | **1 304** | **2 318** | **2 387** | **2 679** | **2 739** | **2 637** | **1 607** | **1 346** |
| 1000 Taxes on income, profits and capital gains | .. | .. | **426** | **598** | **730** | **845** | **769** | **712** | **509** | **443** |
| 1100 Of individuals | .. | .. | 184 | 211 | 222 | 231 | 224 | 202 | 182 | 165 |
| 1110 On income and profits | .. | .. | 184 | 187 | 198 | 200 | 177 | 182 | 163 | 144 |
| PAYE | .. | .. | 184 | 159 | 167 | 167 | 146 | 152 | 137 | 125 |
| Social responsibility tax | .. | .. | 0 | 8 | 11 | 10 | 8 | 7 | 6 | 4 |
| Fringe benefit tax | .. | .. | 0 | 20 | 21 | 24 | 22 | 23 | 19 | 15 |
| 1120 On capital gains | .. | .. | 0 | 24 | 23 | 31 | 47 | 20 | 20 | 21 |
| 1200 Corporate | .. | .. | 242 | 386 | 508 | 614 | 545 | 510 | 326 | 277 |
| 1210 On profits | .. | .. | 242 | 386 | 508 | 614 | 545 | 510 | 326 | 277 |
| Company Tax | .. | .. | 161 | 291 | 348 | 445 | 385 | 358 | 232 | 195 |
| Dividend and Withholding | .. | .. | 73 | 85 | 105 | 121 | 120 | 119 | 93 | 68 |
| Provisional tax | .. | .. | 11 | 10 | 49 | 59 | 61 | 68 | 32 | 15 |
| Other income taxes | .. | .. | 30 | 45 | 44 | 49 | 57 | 49 | 33 | 45 |
| Income tax refunds | .. | .. | -34 | -45 | -38 | -60 | -78 | -83 | -63 | -46 |
| 1220 On capital gains of corporates | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | .. | **0** | **71** | **78** | **78** | **92** | **79** | **42** | **0** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 71 | 78 | 78 | 92 | 79 | 42 | 0 |
| 4500 Other non-reccurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | **878** | **1 650** | **1 580** | **1 757** | **1 879** | **1 846** | **1 057** | **903** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | 877 | 1 648 | 1 578 | 1 755 | 1 877 | 1 844 | 1 056 | 903 |
| 5110 General taxes on goods and services | .. | .. | 526 | 958 | 774 | 864 | 882 | 892 | 518 | 479 |
| 5111 Value added taxes | .. | .. | 496 | 893 | 653 | 744 | 789 | 804 | 496 | 478 |
| VAT revenues (gross) | .. | .. | 646 | 1 204 | 943 | 987 | 1 049 | 1 014 | 733 | 678 |
| VAT refunds | .. | .. | -150 | -311 | -290 | -243 | -259 | -210 | -237 | -200 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 31 | 65 | 121 | 121 | 93 | 88 | 22 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | 350 | 690 | 804 | 890 | 995 | 952 | 538 | 424 |
| 5121 Excises | .. | .. | 88 | 145 | 246 | 313 | 394 | 370 | 185 | 134 |
| Environmental levy | .. | .. | 0 | 0 | 67 | 108 | 161 | 166 | 55 | 20 |
| Import excises | .. | .. | 20 | 43 | 47 | 54 | 61 | 41 | 13 | 4 |
| Domestic excises | .. | .. | 81 | 106 | 134 | 154 | 174 | 167 | 125 | 112 |
| Other excises | .. | .. | 5 | 2 | 2 | 2 | 2 | 2 | 1 | 0 |
| Rebates | .. | .. | -17 | -6 | -5 | -5 | -4 | -6 | -9 | -3 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 252 | 392 | 398 | 419 | 441 | 420 | 305 | 281 |
| 5124 Taxes on exports | .. | .. | 9 | 10 | 10 | 10 | 9 | 8 | 8 | 8 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 0 | 143 | 150 | 148 | 150 | 154 | 39 | 2 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5128 Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | .. | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 0 |
| 5210 Recurrent taxes | .. | .. | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 0 |
| 5211 Paid by households: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 0 |
| 5220 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Figures exclude tax revenues collected by sub-national governments as the data are not available.
The resource tax and the tourist VAT refund registration fee (about 0.9% of GDP in 2021) are not included in tax revenues. These revenues are considered as non-tax revenue in accordance with the OECD classification, as set out in the Interpretative Guide in Annex A.
Source: Revenue and Customs Service of Fiji.

StatLink https://stat.link/tvkgb8

## Table 4.9. Georgia: Details of tax revenue

Million GEL

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **894** | **2 412** | **4 868** | **8 011** | **8 786** | **9 909** | **10 445** | **11 860** | **10 979** | **13 550** |
| 1000 Taxes on income, profits and capital gains | **189** | **501** | **1 778** | **3 248** | **3 470** | **3 676** | **3 984** | **4 349** | **4 246** | **4 791** |
| 1100 Of individuals | 108 | 291 | 1 202 | 2 223 | 2 414 | 2 919 | 3 247 | 3 483 | 3 327 | 3 776 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 80 | 210 | 576 | 1 025 | 1 056 | 757 | 737 | 866 | 919 | 1 015 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **145** | **429** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 145 | 429 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | 429 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **46** | **60** | **192** | **290** | **363** | **395** | **441** | **474** | **434** | **511** |
| 4100 Recurrent taxes on immovable property | 46 | 60 | 192 | 290 | 363 | 395 | 441 | 474 | 434 | 511 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Other non-reccurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **474** | **1 418** | **2 834** | **4 445** | **4 426** | **5 645** | **5 966** | **6 825** | **6 227** | **8 128** |
| 5100 Taxes on production, sale, transfer, etc | 464 | 1 408 | 2 834 | 4 445 | 4 426 | 5 645 | 5 966 | 6 825 | 6 227 | 8 128 |
| 5110 General taxes on goods and services | 289 | 987 | 2 203 | 3 506 | 3 286 | 4 123 | 4 427 | 5 239 | 4 533 | 6 173 |
| 5111 Value added taxes | 289 | 987 | 2 203 | 3 506 | 3 286 | 4 123 | 4 427 | 5 239 | 4 533 | 6 173 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 175 | 421 | 631 | 940 | 1 140 | 1 523 | 1 539 | 1 586 | 1 694 | 1 955 |
| 5121 Excises | 95 | 286 | 548 | 822 | 1 009 | 1 421 | 1 452 | 1 498 | 1 615 | 1 865 |
| Tobacco | .. | 82 | 248 | 377 | 555 | 650 | 669 | 724 | 785 | 878 |
| Alcoholic beverages | .. | 21 | 41 | 71 | 79 | 74 | 74 | 72 | 67 | 86 |
| Petroleum | .. | 83 | 96 | 95 | 129 | 265 | 275 | 275 | 257 | 295 |
| Diesel | .. | 27 | 49 | 82 | 87 | 203 | 226 | 224 | 199 | 235 |
| Kerosene and other oil products | .. | 5 | 8 | 10 | 9 | 17 | 18 | 20 | 21 | 26 |
| Natural gas for cars | .. | 0 | 5 | 21 | 13 | 30 | 35 | 31 | 22 | 21 |
| Motor cars engine volume | .. | 42 | 60 | 117 | 111 | 109 | 123 | 118 | 140 | 185 |
| Other excises | .. | 26 | 41 | 49 | 27 | 73 | 32 | 34 | 124 | 138 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 53 | 124 | 70 | 69 | 70 | 72 | 73 | 79 | 74 | 86 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 0 | 0 | 13 | 49 | 61 | 30 | 14 | 9 | 5 | 4 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 Recurrent taxes | 10 | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | 0 | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | 10 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **40** | **3** | **64** | **27** | **527** | **193** | **54** | **212** | **73** | **120** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Heading 2000: social security contributions in Georgia were collected by social security funds before 2005 and by the Budgetary Central Government between 2005 and 2007. Social security contributions were abolished in 2008.
Source: Ministry of Finance, Georgia.

StatLink https://stat.link/1xebgz

## Table 4.10. Indonesia: Details of tax revenue

Billion IDR

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **119 697** | **375 136** | **779 484** | **1 395 962** | **1 489 357** | **1 578 033** | **1 776 622** | **1 834 711** | **1 555 331** | **1 844 652** |
| 1000 Taxes on income, profits and capital gains | **57 073** | **175 541** | **357 046** | **602 308** | **666 212** | **646 793** | **749 977** | **772 266** | **594 033** | **706 176** |
| 1100 Of individuals | .. | 59 733 | 62 221 | 132 761 | 209 879 | 149 726 | 163 346 | 179 370 | 168 150 | 172 551 |
| 1110 On income and profits | .. | .. | 59 540 | 128 550 | 205 754 | 145 606 | 156 783 | 172 444 | 162 111 | 164 904 |
| 1120 On capital gains | .. | .. | 2 682 | 4 211 | 4 124 | 4 120 | 6 563 | 6 927 | 6 039 | 7 647 |
| 1200 Corporate | .. | 115 808 | 294 824 | 469 547 | 456 334 | 497 067 | 586 631 | 592 895 | 425 883 | 533 625 |
| 1210 On profits | .. | .. | 287 843 | 434 471 | 426 922 | 486 885 | 577 541 | 585 031 | 419 083 | 524 283 |
| 1220 On capital gains | .. | .. | 6 981 | 35 076 | 29 412 | 10 182 | 9 090 | 7 865 | 6 800 | 9 342 |
| 1300 Unallocable between 1100 and 1200 | 57 073 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **..** | **..** | **..** | **7 715** | **47 220** | **54 401** | **63 643** | **79 631** | **91 024** | **97 548** |
| 2100 Employees | .. | .. | .. | 1 590 | 1 829 | 2 121 | 2 494 | 2 814 | 1 825 | 2 469 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | 3 505 | 4 108 | 4 650 | 5 322 | 5 926 | 3 791 | 7 207 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | 2 620 | 41 283 | 47 630 | 55 827 | 70 891 | 85 409 | 87 871 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **4 456** | **19 649** | **40 537** | **33 826** | **24 253** | **21 854** | **24 901** | **26 744** | **26 038** | **18 924** |
| 4100 Recurrent taxes on immovable property | 3 525 | 16 217 | 28 581 | 29 250 | 19 443 | 16 770 | 19 445 | 21 146 | 20 954 | 14 834 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 931 | 3 432 | 11 956 | 4 576 | 4 809 | 5 083 | 5 456 | 5 598 | 5 085 | 4 090 |
| Tax on acquisition of land and buildings | 931 | 3 432 | 11 956 | 4 576 | 4 809 | 5 083 | 5 456 | 5 598 | 5 085 | 4 090 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **53 547** | **149 791** | **325 685** | **603 869** | **592 291** | **674 209** | **743 395** | **745 592** | **663 844** | **821 114** |
| 5100 Taxes on production, sale, transfer, etc | 53 547 | 149 791 | 325 685 | 603 869 | 592 291 | 674 209 | 743 395 | 745 592 | 663 844 | 821 114 |
| 5110 General taxes | 35 232 | 101 296 | 230 605 | 424 288 | 413 295 | 481 707 | 537 924 | 532 116 | 450 813 | 551 900 |
| 5111 Value added taxes | 35 232 | 101 296 | 218 133 | 410 391 | 396 042 | 463 528 | 520 390 | 515 972 | 441 773 | 538 735 |
| 5112 Sales tax | 0 | 0 | 12 472 | 13 897 | 17 253 | 18 179 | 17 534 | 16 144 | 9 041 | 13 165 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 18 315 | 48 495 | 95 080 | 179 581 | 178 996 | 192 502 | 205 470 | 213 476 | 213 031 | 269 214 |
| 5121 Excises | 11 287 | 33 256 | 66 166 | 144 641 | 143 525 | 153 288 | 159 589 | 172 422 | 176 309 | 195 518 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 6 697 | 14 921 | 20 017 | 31 213 | 32 472 | 35 066 | 39 117 | 37 527 | 32 443 | 39 123 |
| 5124 Taxes on exports | 331 | 318 | 8 898 | 3 727 | 2 999 | 4 147 | 6 765 | 3 527 | 4 278 | 34 573 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 Recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **4 621** | **30 155** | **56 216** | **148 244** | **159 380** | **180 775** | **194 707** | **210 479** | **180 392** | **200 890** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 4 621 | 30 155 | 56 216 | 148 244 | 159 380 | 180 775 | 194 707 | 210 479 | 180 392 | 200 890 |
| Other local level | 3 784 | 28 105 | 56 177 | 147 829 | 157 166 | 180 101 | 194 190 | 208 938 | 179 170 | 199 263 |
| Other non local level | 837 | 2 050 | 39 | 416 | 2 214 | 674 | 517 | 1 541 | 1 221 | 1 627 |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Revenue data in 2016 and 2017 include revenues from the "Tax Amnesty" policy which will not be repeated in the following year.
Revenue data since 2008 have been updated based on more detailed classification provided by the government.
Heading 2000: Social security contribution data are obtained from BPJS Kesehatan and BPJS Ketenagakerjaan. The government of Indonesia does not consider social security contributions as part of tax revenues.
Heading 2100: Includes Death Benefit (JK), a life insurance with payment for participants upon the death of their wives/husbands/children or for families upon the death of participants.
Heading 2200: Includes Work Accident Insurance (JKK) which provides protection against the risks of work-related accidents, and Unemployment Insurance (JKP) which provides cash stipends and training to the unemployed. JKP was introduced in 2020.
Heading 2400: Includes Pension Insurance (JP), and mandatory contributions from BPJS Health for formal workers. Data in 2015 only include Pension Insurance (JP). Contributions from the BPJS Health since 2018 have been estimated.
Source: Fiscal Policy Agency, Ministry of Finance; BPJS Kesehatan (Social Security Administrator for Health); BPJS Ketenagakerjaan (Employees Social Security System).

StatLink https://stat.link/5tvugn

## Table 4.11. Japan: Details of tax revenue

Billion JPY

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **136 236** | **137 943** | **132 484** | **163 533** | **164 970** | **171 805** | **175 564** | **175 380** | **177 308** | **109 883** |
| 1000 Taxes on income, profits and capital gains | **47 398** | **46 631** | **40 034** | **50 969** | **50 448** | **52 658** | **56 083** | **53 994** | **53 934** | **57 047** |
| 1100 Of individuals | 28 677 | 25 222 | 24 663 | 30 847 | 30 670 | 32 325 | 33 492 | 32 947 | 33 189 | 33 753 |
| 1110 On income and profits | 28 677 | 25 222 | 24 663 | 30 847 | 30 670 | 32 325 | 33 492 | 32 947 | 33 189 | 33 753 |
| Income tax | 18 789 | 16 702 | 12 984 | 18 178 | 17 978 | 19 276 | 20 316 | 19 571 | 19 591 | 20 448 |
| Prefectural inhabitants tax | 3 621 | 2 606 | 4 699 | 5 252 | 5 128 | 5 376 | 4 863 | 4 840 | 4 955 | 4 900 |
| Municipal inhabitants tax | 6 044 | 5 699 | 6 795 | 7 224 | 7 365 | 7 471 | 8 106 | 8 325 | 8 427 | 8 185 |
| Enterprise tax | 223 | 216 | 184 | 194 | 198 | 203 | 207 | 211 | 216 | 220 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 18 721 | 21 408 | 15 372 | 20 122 | 19 778 | 20 333 | 22 591 | 21 046 | 20 745 | 23 293 |
| 1210 On profits | 18 721 | 21 408 | 15 372 | 20 122 | 19 778 | 20 333 | 22 591 | 21 046 | 20 745 | 23 293 |
| Corporation tax | 11 747 | 13 274 | 8 968 | 10 832 | 10 332 | 11 995 | 12 318 | 10 797 | 11 235 | 12 887 |
| Prefectural inhabitants tax | 879 | 979 | 777 | 859 | 763 | 762 | 835 | 821 | 548 | 482 |
| Municipal inhabitants tax | 2 176 | 2 457 | 1 954 | 2 324 | 2 392 | 2 224 | 2 427 | 2 395 | 1 813 | 1 883 |
| Enterprise tax | 3 918 | 4 698 | 2 253 | 3 510 | 4 395 | 3 991 | 4 243 | 4 385 | 4 082 | 4 503 |
| Local special corporate tax | 0 | 0 | 1 420 | 2 081 | 1 782 | 1 858 | 2 088 | 2 044 | 978 | 0 |
| Local corporate tax | 0 | 0 | 0 | 516 | 629 | 654 | 681 | 604 | 1 418 | 1 704 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **47 968** | **50 848** | **54 461** | **64 465** | **66 622** | **68 616** | **70 588** | **71 993** | **71 550** | **..** |
| 2100 Employees | 19 830 | 20 982 | 23 593 | 28 224 | 29 312 | 30 348 | 31 243 | 31 954 | 31 839 | .. |
| 2110 On a payroll basis | 19 830 | 20 982 | 23 593 | 28 224 | 29 312 | 30 348 | 31 243 | 31 954 | 31 839 | .. |
| 2120 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 2200 Employers | 22 456 | 23 154 | 24 674 | 29 479 | 30 540 | 31 648 | 32 664 | 33 488 | 33 245 | .. |
| 2210 On a payroll basis | 22 456 | 23 154 | 24 674 | 29 479 | 30 540 | 31 648 | 32 664 | 33 488 | 33 245 | .. |
| 2220 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 2300 Self-employed or non-employed | 5 683 | 6 712 | 6 194 | 6 763 | 6 771 | 6 620 | 6 681 | 6 552 | 6 465 | .. |
| 2310 On a payroll basis | 5 683 | 6 712 | 6 194 | 6 763 | 6 771 | 6 620 | 6 681 | 6 552 | 6 465 | .. |
| 2320 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **14 294** | **13 327** | **12 878** | **13 400** | **13 772** | **14 073** | **14 196** | **14 340** | **14 328** | **14 337** |
| 4100 Recurrent taxes on immovable property | 10 414 | 10 116 | 10 225 | 10 005 | 10 165 | 10 323 | 10 386 | 10 612 | 10 719 | 10 503 |
| Prefectural property tax | 11 | 16 | 5 | 2 | 3 | 4 | 11 | 8 | 9 | 7 |
| Municipal property tax | 9 041 | 8 862 | 8 961 | 8 755 | 9 077 | 9 025 | 9 083 | 9 286 | 9 380 | 9 190 |
| City planning tax | 1 318 | 1 233 | 1 256 | 1 244 | 1 262 | 1 277 | 1 291 | 1 318 | 1 330 | 1 305 |
| Special landholding tax | 43 | 4 | 3 | 3 | 7 | 1 | 0 | 0 | 0 | 0 |
| Water and land utilization tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land value tax | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 1 782 | 1 566 | 1 250 | 1 968 | 2 131 | 2 292 | 2 333 | 2 301 | 2 315 | 2 555 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Inheritance tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tax on gifts | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 2 099 | 1 646 | 1 403 | 1 426 | 1 476 | 1 458 | 1 477 | 1 427 | 1 294 | 1 280 |
| Bourse tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Securities transaction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bank of Japan note issue tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp revenues | 1 532 | 1 169 | 1 024 | 1 050 | 1 079 | 1 052 | 1 073 | 1 023 | 920 | 894 |
| Real property acquisition tax | 567 | 477 | 379 | 377 | 397 | 407 | 404 | 404 | 374 | 386 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **26 227** | **26 786** | **24 730** | **34 286** | **33 711** | **36 031** | **34 252** | **34 599** | **37 053** | **38 045** |
| 5100 Taxes on production, sale, transfer, etc. | 23 180 | 23 722 | 22 160 | 31 871 | 31 254 | 33 582 | 31 754 | 32 046 | 34 433 | 35 451 |
| 5110 General taxes | 12 350 | 13 135 | 12 675 | 22 400 | 21 931 | 22 249 | 22 496 | 23 148 | 26 395 | 27 064 |
| 5111 Value added taxes | 12 350 | 13 135 | 12 675 | 22 400 | 21 931 | 22 249 | 22 496 | 23 148 | 26 395 | 27 064 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5120 Taxes on specific goods and services | 10 830 | 10 588 | 9 485 | 9 470 | 9 323 | 11 333 | 9 258 | 8 898 | 8 038 | 8 387 |
| 5121 Excise duties | 9 837 | 9 571 | 8 622 | 8 351 | 8 316 | 10 241 | 8 121 | 7 891 | 7 167 | 7 486 |
| Liquor tax | 1 816 | 1 585 | 1 389 | 1 338 | 1 320 | 1 304 | 1 275 | 1 247 | 1 134 | 1 176 |
| Sugar excises | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local gasoline tax | 296 | 311 | 294 | 264 | 261 | 256 | 251 | 244 | 220 | 228 |
| Gasoline tax | 2 769 | 2 908 | 2 750 | 2 465 | 2 434 | 2 396 | 2 348 | 2 281 | 2 058 | 2 128 |
| Liquefied petroleum gas tax | 28 | 29 | 24 | 18 | 17 | 17 | 15 | 14 | 9 | 8 |
| Aviation fuel tax | 104 | 105 | 89 | 66 | 66 | 67 | 68 | 65 | 11 | 56 |
| Commodity tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Playing-card tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prefectural tobacco tax | 282 | 275 | 256 | 153 | 149 | 141 | 139 | 140 | 134 | 143 |
| Municipal tobacco tax | 865 | 845 | 788 | 936 | 911 | 862 | 850 | 854 | 817 | 875 |
| Timber delivery tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mineral product tax | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Electricity and gas tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Diesel oil tax | 1 208 | 1 086 | 918 | 925 | 933 | 949 | 958 | 945 | 910 | 930 |
| Vehicle acquisition tax | 464 | 453 | 192 | 137 | 146 | 190 | 198 | 104 | 0 | 0 |
| Promotion of power resources development tax | 375 | 359 | 349 | 316 | 320 | 326 | 322 | 316 | 311 | 305 |
| Petroleum and coal tax | 489 | 493 | 502 | 630 | 702 | 691 | 701 | 638 | 608 | 606 |
| Tobacco tax | 876 | 887 | 908 | 954 | 914 | 864 | 861 | 874 | 840 | 912 |
| Special tobacco tax | 264 | 233 | 163 | 148 | 141 | 134 | 125 | 124 | 112 | 113 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Monopoly profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5123 Customs and import duties | 877 | 930 | 786 | 1 049 | 939 | 1 024 | 1 071 | 941 | 820 | 846 |
| Customs duty | 877 | 930 | 786 | 1 049 | 939 | 1 024 | 1 071 | 941 | 820 | 846 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 116 | 87 | 77 | 70 | 68 | 67 | 66 | 66 | 52 | 56 |
| Travel tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Admission tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local entertainment tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Golf course utilization tax | 81 | 62 | 55 | 48 | 46 | 45 | 43 | 43 | 39 | 41 |
| Meal and lodging tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special local consumption tax | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bathing tax | 23 | 24 | 22 | 23 | 22 | 23 | 22 | 23 | 12 | 14 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 3 047 | 3 064 | 2 570 | 2 416 | 2 457 | 2 450 | 2 498 | 2 553 | 2 620 | 2 594 |
| 5210 Recurrent taxes | 3 027 | 3 043 | 2 548 | 2 393 | 2 435 | 2 427 | 2 475 | 2 530 | 2 599 | 2 574 |
| Automobile tax | 1 765 | 1 753 | 1 616 | 1 543 | 1 535 | 1 541 | 1 550 | 1 588 | 1 623 | 1 619 |
| Light vehicle tax | 125 | 152 | 178 | 200 | 238 | 249 | 258 | 269 | 285 | 292 |
| Motor vehicle tonnage tax | 1 134 | 1 136 | 753 | 649 | 660 | 637 | 665 | 671 | 690 | 661 |
| Hunter licence tax | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hunting tax | 1 | 3 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Mine lot tax | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 20 | 21 | 21 | 22 | 22 | 22 | 23 | 23 | 21 | 20 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **348** | **351** | **381** | **413** | **418** | **427** | **445** | **454** | **444** | **454** |
| 6100 Paid solely by business | 324 | 297 | 330 | 361 | 366 | 371 | 378 | 387 | 385 | 393 |
| Business office tax | 324 | 297 | 330 | 361 | 366 | 371 | 378 | 387 | 385 | 393 |
| 6200 Other | 24 | 54 | 52 | 52 | 52 | 56 | 67 | 68 | 60 | 62 |
| Taxes not in local tax law | 24 | 54 | 52 | 52 | 52 | 56 | 65 | 67 | 60 | 62 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 0 | 0 |

Note: .. Not available

Data are on a fiscal year basis beginning 1st April.

From 1990, data are on accrual basis.

The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000): in principle accrual basis, Central government taxes: accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes: accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May).

Heading 2000 includes some unidentifiable voluntary contributions.

Heading 2300: Includes contibutions to the National pension, National Health Insurance and the Farmer's pension fund.

Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.
Source: Tax Bureau, Ministry of Finance.

StatLink https://stat.link/nia2tq

## Table 4.12. Kazakhstan: Details of tax revenue

Million KZT

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **517 777** | **1 938 712** | **5 182 379** | **6 352 963** | **7 006 053** | **8 707 756** | **10 484 416** | **11 594 940** | **9 934 305** | **13 094 122** |
| 1000 Taxes on income, profits and capital gains | **214 545** | **1 001 587** | **2 072 357** | **2 467 977** | **2 610 413** | **3 128 907** | **3 972 562** | **4 204 258** | **3 500 145** | **4 971 175** |
| 1100 Of individuals | 51 016 | 122 999 | 312 332 | 598 807 | 691 778 | 750 212 | 838 394 | 876 324 | 929 588 | 1 134 136 |
| 1110 On income and profits | 51 016 | 122 999 | 312 332 | 598 807 | 691 778 | 750 212 | 838 394 | 876 324 | 929 588 | 1 134 136 |
| From non-foreign citizens | 51 016 | 122 999 | 276 089 | 566 974 | 688 023 | 744 662 | 831 567 | 869 181 | 923 762 | 1 125 119 |
| From foreign citizens | 0 | 0 | 36 243 | 31 832 | 3 755 | 5 550 | 6 828 | 7 143 | 5 826 | 9 017 |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 163 529 | 878 588 | 1 760 025 | 1 869 170 | 1 918 635 | 2 378 695 | 3 134 167 | 3 327 934 | 2 570 557 | 3 837 039 |
| 1210 On profits | 163 529 | 878 588 | 1 760 025 | 1 869 170 | 1 918 635 | 2 378 695 | 3 134 167 | 3 327 934 | 2 570 557 | 3 837 039 |
| From non-oil companies | 163 529 | 508 771 | 847 057 | 1 236 561 | 1 445 066 | 1 545 293 | 1 703 353 | 1 975 134 | 2 045 260 | 2 835 075 |
| From oil companies | 0 | 369 817 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| From oil companies to National Fund | 0 | 0 | 912 968 | 632 609 | 473 569 | 833 402 | 1 430 814 | 1 352 800 | 525 297 | 1 001 965 |
| 1220 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **0** | **13 758** | **131 041** | **240 590** | **264 710** | **297 615** | **330 852** | **369 835** | **526 657** | **726 163** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | 13 758 | 131 041 | 240 590 | 264 710 | 297 615 | 330 852 | 369 835 | 526 657 | 726 163 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **99 082** | **197 300** | **253 830** | **464 674** | **530 440** | **576 607** | **618 505** | **696 635** | **727 139** | **841 279** |
| The social tax | 99 082 | 197 300 | 253 830 | 464 674 | 530 440 | 576 607 | 618 505 | 696 635 | 727 139 | 841 279 |
| 4000 Taxes on property | **21 013** | **45 996** | **124 632** | **226 853** | **227 862** | **257 012** | **298 617** | **322 481** | **309 811** | **347 658** |
| 4100 Recurrent taxes on immovable property | 20 504 | 44 526 | 122 146 | 224 752 | 226 815 | 255 868 | 298 455 | 322 481 | 309 811 | 347 658 |
| 4110 Households | 3 230 | 2 865 | 4 402 | 10 164 | 11 906 | 3 922 | 22 374 | 29 386 | 29 289 | 31 293 |
| 4120 Others | 17 274 | 41 661 | 117 744 | 214 588 | 214 909 | 251 946 | 276 082 | 293 095 | 280 522 | 316 366 |
| Uniform land tax | 235 | 351 | 762 | 833 | 944 | 1 004 | 1 036 | 1 055 | 399 | 134 |
| Property tax | 13 699 | 35 157 | 104 745 | 200 710 | 200 685 | 236 542 | 269 534 | 292 040 | 280 122 | 316 232 |
| Land tax | 3 340 | 6 153 | 12 238 | 13 045 | 13 281 | 14 401 | 5 512 | 0 | 0 | 0 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 509 | 1 470 | 2 486 | 2 101 | 1 047 | 1 143 | 161 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **179 452** | **680 033** | **2 600 514** | **2 952 727** | **3 372 218** | **4 437 419** | **5 259 064** | **6 000 743** | **4 868 250** | **6 207 711** |
| 5100 Taxes on production, sale, transfer, etc | 168 678 | 637 765 | 2 497 709 | 2 816 629 | 3 238 137 | 4 285 158 | 5 080 971 | 5 799 325 | 4 698 929 | 5 995 253 |
| 5110 General taxes | 115 159 | 343 926 | 677 229 | 943 051 | 1 495 682 | 1 664 699 | 2 034 314 | 2 693 127 | 2 532 524 | 2 807 691 |
| 5111 Value added taxes | 115 159 | 343 926 | 677 229 | 943 051 | 1 495 682 | 1 664 699 | 2 034 314 | 2 693 127 | 2 532 524 | 2 807 691 |
| Domestic VAT | 75 625 | 68 319 | 197 358 | 203 247 | 525 318 | 532 864 | 800 800 | 1 221 658 | 1 078 752 | 972 016 |
| Domestic VAT to National Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| VAT on imported goods | 39 534 | 255 621 | 435 869 | 667 404 | 860 801 | 1 017 876 | 1 124 959 | 1 338 188 | 1 325 816 | 1 710 973 |
| Other VAT | 0 | 19 986 | 44 002 | 72 399 | 109 563 | 113 959 | 108 554 | 133 281 | 127 956 | 124 702 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 53 519 | 293 839 | 1 820 480 | 1 873 579 | 1 742 455 | 2 620 458 | 3 046 657 | 3 106 198 | 2 166 406 | 3 187 562 |
| 5121 Excises | 19 285 | 33 416 | 61 423 | 161 068 | 205 231 | 255 994 | 311 856 | 343 409 | 432 653 | 468 483 |
| Alcohol | 12 939 | 9 821 | 15 691 | 36 345 | 40 712 | 58 793 | 79 874 | 75 013 | 81 047 | 92 392 |
| Tobacco | 5 182 | 5 976 | 22 903 | 98 346 | 121 403 | 137 791 | 163 140 | 195 093 | 218 874 | 232 546 |
| Petroleum product | 1 164 | 14 962 | 20 966 | 26 216 | 42 042 | 58 146 | 67 504 | 71 761 | 127 499 | 141 039 |
| Automobiles | 0 | 2 636 | 1 864 | 931 | 0 | 0 | 0 | 0 | 0 | 0 |
| Others | 0 | 21 | 0 | -770 | 1 075 | 1 265 | 1 338 | 1 542 | 5 234 | 2 506 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 18 471 | 62 249 | 354 487 | 189 522 | 266 484 | 296 905 | 331 629 | 372 223 | 344 453 | 434 881 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5124 Taxes on exports | 0 | 940 | 492 870 | 920 175 | 807 011 | 1 154 883 | 1 586 728 | 1 647 138 | 763 976 | 1 454 320 |
| Taxes on exports | .. | 940 | 22 060 | 692 855 | 688 122 | 904 476 | 1 099 662 | 1 215 970 | 603 666 | 1 054 575 |
| Taxes on exports to National Fund | .. | 0 | 470 810 | 227 320 | 118 889 | 250 408 | 487 066 | 431 168 | 160 311 | 399 745 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 0 | 5 149 | 14 566 | 24 798 | 25 856 | 27 144 | 43 076 | 38 673 | 27 142 | 28 827 |
| Telecommunication | .. | 3 890 | 5 535 | 8 151 | 8 124 | 8 286 | 8 596 | 9 281 | 10 020 | 10 886 |
| Placement of outdoor advertisements | .. | 1 259 | 3 723 | 6 076 | 5 855 | 5 510 | 5 615 | 6 047 | 5 095 | 5 962 |
| Gambling business | .. | 0 | 3 693 | 9 231 | 10 518 | 11 746 | 26 846 | 21 003 | 11 628 | 11 955 |
| Others | .. | 0 | 1 614 | 1 340 | 1 359 | 1 602 | 2 018 | 2 341 | 399 | 25 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 15 763 | 192 086 | 897 133 | 578 015 | 437 873 | 885 532 | 773 369 | 704 755 | 598 180 | 801 051 |
| Production of useful minerals of non-oil sector companies | 15 763 | 108 453 | 122 128 | 118 073 | 159 276 | 259 183 | 308 717 | 365 225 | 333 013 | 449 863 |
| Production of useful minerals of oil sector companies | 0 | 83 633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Production of useful minerals of oil sector co. to National Fund | 0 | 0 | 775 005 | 459 942 | 278 597 | 626 350 | 464 652 | 339 530 | 265 167 | 351 188 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 10 774 | 42 268 | 102 806 | 136 098 | 134 081 | 152 261 | 178 093 | 201 419 | 169 321 | 212 458 |
| 5210 Recurrent taxes | 5 901 | 7 099 | 26 327 | 42 319 | 46 879 | 59 981 | 67 191 | 73 032 | 59 601 | 73 307 |
| 5211 Paid by households: motor vehicles | 3 930 | 4 877 | 21 565 | 34 466 | 38 572 | 51 271 | 57 814 | 63 210 | 49 564 | 61 939 |
| 5212 Paid by others: motor vehicles | 1 971 | 2 199 | 4 697 | 7 812 | 8 307 | 8 710 | 9 377 | 9 823 | 10 037 | 11 368 |
| 5213 Paid in respect of other goods | 0 | 23 | 65 | 41 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 4 873 | 35 169 | 76 478 | 93 779 | 87 202 | 92 280 | 110 902 | 128 386 | 109 720 | 139 151 |
| Emissions into the environment | 0 | 25 523 | 57 982 | 63 379 | 67 216 | 72 529 | 87 126 | 100 810 | 85 593 | 110 934 |
| Others | 4 873 | 9 646 | 18 497 | 30 399 | 19 985 | 19 752 | 23 776 | 27 577 | 24 127 | 28 216 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **3 684** | **37** | **6** | **141** | **410** | **10 198** | **4 816** | **988** | **2 303** | **136** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 3 684 | 37 | 6 | 141 | 410 | 10 198 | 4 816 | 988 | 2 303 | 136 |

Note: .. Not available
Year ending 31st December.
Data are on a cash basis.
The share of the Republic of Kazakhstan under production sharing contracts of oil companies, the bonuses of oil and non-oil sector companies, the levy for the use of the radio-frequency spectrum, the payment to compensate for historic costs as well as certain other items are classified as non-tax revenues according to the OECD Interpretative Guide, but are considered as tax revenues in Kazakhstan.
Headings 1210, 5124 and 5128: These categories include revenues that are paid to the National Fund of the Republic of Kazakhstan. This fund was created in 2000 as a stabilisation fund and includes revenues levied from oil and gas companies.
Heading 2000: Social security contribution data since 2017 have included contributions to compulsory social health insurance. Social security contribution revenues are not considered as tax revenues in Kazakhstan but are considered as tax revenues under the OECD Interpretative Guide, subject to certain criteria.
Heading 4120: The uniform land tax is a presumptive tax for farmers and peasants' households. Such payers are not obliged to pay personal income tax, land tax, environmental fees, transport tax, property tax and other mandatory payments to the budget. The uniform land tax is levied on the value of land in use.
Source: Ministry of Finance of the Republic of Kazakhstan.

StatLink https://stat.link/wk0i7x

## Table 4.13. Korea: Details of tax revenue

Billion KRW

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **136 295** | **207 345** | **295 968** | **393 559** | **430 752** | **465 470** | **506 548** | **523 985** | **538 450** | **619 084** |
| 1000 Taxes on income, profits and capital gains | **39 254** | **60 609** | **82 905** | **119 151** | **134 503** | **149 420** | **172 976** | **174 040** | **166 564** | **205 574** |
| 1100 Of individuals | 19 950 | 27 570 | 42 098 | 67 600 | 75 711 | 83 121 | 93 274 | 91 714 | 101 286 | 126 210 |
| 1110 On income and profits | 18 569 | 23 118 | 33 935 | 55 744 | 62 028 | 67 987 | 75 251 | 75 613 | 77 630 | 89 503 |
| Income tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dividends and interest income tax | 0 | 3 127 | 4 425 | 4 561 | 4 125 | 4 517 | 4 982 | 5 577 | 5 830 | 6 863 |
| Wages and salaries income tax | 0 | 10 382 | 15 517 | 27 055 | 30 994 | 34 034 | 38 000 | 38 466 | 40 905 | 47 231 |
| Other income tax | 0 | 2 082 | 2 986 | 4 467 | 5 346 | 5 333 | 5 975 | 6 640 | 6 645 | 7 321 |
| Global income tax | 16 128 | 4 607 | 6 369 | 12 784 | 14 348 | 16 049 | 17 483 | 16 778 | 16 073 | 15 990 |
| Defence tax on income tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on income tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rural dev. tax on interest, bus. Inc. & cap. gains relief | 156 | 116 | 179 | 105 | 109 | 104 | 111 | 139 | 225 | 326 |
| Inhabitant tax on income tax (local) | 2 285 | 2 804 | 4 459 | 6 772 | 7 106 | 7 950 | 8 700 | 8 013 | 7 952 | 11 772 |
| 1120 On capital gains | 1 381 | 4 452 | 8 163 | 11 856 | 13 683 | 15 134 | 18 023 | 16 101 | 23 656 | 36 707 |
| Capital gains tax | 1 381 | 4 452 | 8 163 | 11 856 | 13 683 | 15 134 | 18 023 | 16 101 | 23 656 | 36 707 |
| 1200 Corporate | 19 271 | 33 039 | 40 807 | 51 551 | 58 792 | 66 299 | 79 702 | 82 326 | 65 278 | 79 364 |
| 1210 On profits | 19 271 | 33 039 | 40 807 | 51 551 | 58 792 | 66 299 | 79 702 | 82 326 | 65 278 | 79 364 |
| Corporation tax - withholding | 8 577 | 5 682 | 9 095 | 12 317 | 11 986 | 11 990 | 13 174 | 14 168 | 13 179 | 14 928 |
| Corporation tax - final returns | 9 302 | 24 123 | 28 173 | 32 713 | 40 130 | 47 187 | 57 763 | 58 006 | 42 335 | 55 468 |
| Defence tax on corporation tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inhabitant tax on corporation tax (local) | 1 142 | 2 696 | 3 094 | 6 217 | 6 270 | 6 785 | 8 307 | 9 729 | 9 293 | 8 343 |
| Rural development tax corporate income | 251 | 538 | 445 | 304 | 406 | 337 | 458 | 423 | 471 | 625 |
| Excess profit tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital gains tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business income tax | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Real estate income tax | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Defence tax on real estate & business income | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Rural dev. tax on bus. inc. & cap. gains relief | 30 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Inhabitant tax before 1990 (local) | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Farm land tax (local) | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Inhabitant tax on farm land tax (local) | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2000 Social security contributions | **22 759** | **43 902** | **69 090** | **104 693** | **112 658** | **119 676** | **128 660** | **140 071** | **150 854** | **162 209** |
| 2100 Employees | 8 578 | 17 632 | 28 213 | 44 281 | 48 077 | 51 125 | 55 257 | 60 682 | 65 384 | 70 297 |
| Veterans' relief fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Soldiers' annuity fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unemployment assurance | 598 | 1 016 | 1 358 | 3 076 | 3 251 | 3 418 | 3 666 | 4 027 | 4 895 | 5 159 |
| National welfare pension fund | 4 325 | 7 746 | 11 004 | 15 821 | 16 862 | 17 864 | 19 090 | 20 630 | 21 722 | 22 879 |
| Social benefit fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Insurance | 2 066 | 6 060 | 11 783 | 19 868 | 21 470 | 22 814 | 24 920 | 27 911 | 30 184 | 33 453 |
| Teachers' pensions | 279 | 520 | 868 | 1 125 | 1 410 | 1 507 | 1 595 | 1 678 | 1 780 | 1 818 |
| Government employees pensions | 1 144 | 2 004 | 2 878 | 3 876 | 4 533 | 4 934 | 5 371 | 5 796 | 6 134 | 6 302 |
| Military personal pensions | 166 | 286 | 322 | 515 | 551 | 588 | 615 | 640 | 669 | 686 |
| 2110 On a payroll basis | 8 578 | 17 632 | 28 213 | 44 281 | 48 077 | 51 125 | 55 257 | 60 682 | 65 384 | 70 297 |
| 2120 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2200 Employers | 9 409 | 18 486 | 30 856 | 47 846 | 51 190 | 54 063 | 58 712 | 63 780 | 67 676 | 72 773 |
| Ind. works' insurance fund | 1 876 | 3 182 | 4 632 | 6 062 | 6 283 | 6 429 | 7 346 | 7 539 | 7 088 | 7 498 |
| Soldiers' annuity fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pneumoconiosis fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unemployment insurance | 1 449 | 2 164 | 2 860 | 5 499 | 5 790 | 6 082 | 6 517 | 7 063 | 8 024 | 8 398 |
| Veterans' relief fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| National welfare pension fund | 4 340 | 7 759 | 11 052 | 15 895 | 16 928 | 17 922 | 19 155 | 20 631 | 21 722 | 22 879 |
| Social benefit fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Insurance | 1 547 | 4 997 | 11 718 | 19 493 | 21 074 | 22 397 | 24 346 | 27 110 | 29 288 | 32 373 |
| Teachers' pensions | 197 | 384 | 594 | 897 | 1 115 | 1 233 | 1 348 | 1 437 | 1 554 | 1 625 |
| Government employees pensions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | 9 409 | 18 486 | 30 856 | 47 846 | 51 190 | 54 063 | 58 712 | 63 780 | 67 676 | 72 773 |
| 2220 On an income tax basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2300 Self-employed or non-employed | 4 772 | 7 784 | 10 021 | 12 566 | 13 391 | 14 488 | 14 691 | 15 609 | 17 794 | 19 139 |
| 2310 On a payroll basis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2320 On an income tax basis | 4 772 | 7 784 | 10 021 | 12 566 | 13 391 | 14 488 | 14 691 | 15 609 | 17 794 | 19 139 |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 3000 Taxes on payroll and workforce | **258** | **514** | **714** | **1 122** | **1 293** | **1 376** | **1 492** | **1 597** | **1 607** | **1 755** |
| Workshop tax on workforce (local) | 258 | 514 | 714 | 1 122 | 1 293 | 1 376 | 1 492 | 1 597 | 1 607 | 1 755 |
| Vocational training promotion fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4000 Taxes on property | **16 846** | **24 697** | **33 516** | **48 625** | **49 820** | **54 406** | **58 811** | **59 732** | **76 512** | **93 263** |
| 4100 Recurrent taxes on immovable property | 3 385 | 5 030 | 9 270 | 12 486 | 13 095 | 14 319 | 15 589 | 17 750 | 20 044 | 24 486 |
| Property tax (local) | 728 | 2 588 | 4 817 | 9 294 | 9 930 | 10 662 | 11 532 | 12 677 | 13 773 | 14 974 |
| City planning tax on urban real estate (local) | 815 | 1 352 | 2 465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community facilities tax (local) | 341 | 446 | 650 | 1 351 | 1 450 | 1 513 | 1 626 | 1 681 | 1 777 | 1 841 |
| Tax on excessive land holdings (local) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on aggregate land holdings (local) | 1 282 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rural dev. tax on local agg. land holdings tax | 81 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on excessively increased land value | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Comprehensive real estate tax | 0 | 441 | 1 029 | 1 399 | 1 294 | 1 652 | 1 873 | 2 671 | 3 601 | 6 130 |
| Rural dev. tax on comprehensive real estate tax | 0 | 91 | 208 | 267 | 240 | 302 | 356 | 505 | 680 | 1 172 |
| 4110 Households | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4120 Others | 138 | 107 | 101 | 175 | 181 | 190 | 202 | 216 | 213 | 369 |
| Workshop tax on property (local) | 138 | 107 | 101 | 175 | 181 | 190 | 202 | 216 | 213 | 369 |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 989 | 1 873 | 3 076 | 5 044 | 5 350 | 6 785 | 7 359 | 8 329 | 10 375 | 15 006 |
| 4310 Estate and inheritance taxes | 449 | 702 | 1 203 | 1 944 | 1 995 | 2 342 | 2 832 | 3 154 | 3 904 | 6 945 |
| Inheritance tax | 449 | 702 | 1 203 | 1 944 | 1 995 | 2 342 | 2 832 | 3 154 | 3 904 | 6 945 |
| Defence tax on inheritance tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4320 Gift taxes | 540 | 1 171 | 1 873 | 3 100 | 3 355 | 4 443 | 4 527 | 5 175 | 6 471 | 8 061 |
| Gift tax | 540 | 1 171 | 1 873 | 3 100 | 3 355 | 4 443 | 4 527 | 5 175 | 6 471 | 8 061 |
| Defence tax on gift tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 11 935 | 17 796 | 21 170 | 31 095 | 31 375 | 33 302 | 35 863 | 33 653 | 46 093 | 53 771 |
| Registration tax (local) | 4 528 | 6 784 | 7 370 | 1 831 | 1 708 | 1 608 | 1 718 | 1 837 | 2 053 | 2 155 |
| Registration tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on registration tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rural dev. tax on local acquisition tax | 246 | 471 | 632 | 969 | 954 | 1 028 | 993 | 947 | 1 164 | 1 343 |
| Rural dev. tax on local registration tax | 66 | 64 | 144 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Securities transactions tax | 2 736 | 2 370 | 3 667 | 4 670 | 4 468 | 4 508 | 6 241 | 4 473 | 8 759 | 10 256 |
| Rural dev. tax on securities transaction tax | 823 | 958 | 2 010 | 1 861 | 1 637 | 1 775 | 2 217 | 1 635 | 3 616 | 5 340 |
| Acquisition tax (local) | 3 148 | 6 649 | 6 825 | 20 810 | 21 702 | 23 487 | 23 813 | 23 915 | 29 536 | 33 717 |
| Stamp tax | 388 | 500 | 522 | 953 | 906 | 896 | 881 | 846 | 965 | 960 |
| 4500 Non-recurrent taxes | 537 | -2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Asset revaluation tax | 537 | -2 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **52 271** | **71 041** | **99 769** | **110 326** | **121 197** | **129 065** | **133 095** | **135 276** | **131 353** | **143 100** |
| 5100 Taxes on production, sale, transfer, etc. | 50 023 | 69 069 | 96 573 | 103 254 | 113 644 | 121 293 | 125 207 | 127 551 | 123 219 | 134 745 |
| 5110 General taxes | 23 212 | 36 118 | 51 800 | 60 162 | 68 229 | 74 361 | 77 471 | 82 174 | 81 452 | 89 022 |
| 5111 Value added taxes | 23 212 | 36 118 | 51 800 | 60 162 | 68 229 | 74 361 | 77 471 | 82 174 | 81 452 | 89 022 |
| Value added tax | 23 212 | 36 118 | 51 800 | 60 162 | 68 229 | 74 361 | 77 471 | 82 174 | 81 452 | 89 022 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Business tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 26 811 | 32 951 | 44 773 | 43 092 | 45 415 | 46 932 | 47 736 | 45 377 | 41 767 | 45 723 |
| 5121 Excise duties | 18 155 | 24 888 | 31 340 | 31 857 | 34 762 | 35 779 | 36 218 | 34 691 | 33 013 | 35 792 |
| Commodity tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on commodity tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Liquor tax | 1 963 | 2 601 | 2 878 | 3 228 | 3 209 | 3 035 | 3 261 | 3 504 | 3 008 | 2 673 |
| Defence tax on liquor tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on liquor tax | 516 | 693 | 724 | 808 | 813 | 745 | 788 | 844 | 733 | 608 |
| Textile tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Petroleum tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport tax on petrol products | 8 404 | 10 288 | 13 970 | 14 055 | 15 303 | 15 553 | 15 335 | 14 563 | 13 938 | 16 598 |
| Education tax on transport tax | 1 247 | 1 543 | 2 133 | 2 154 | 2 289 | 2 320 | 2 304 | 2 190 | 2 041 | 2 497 |
| Electricity and gas tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special excise tax | 2 985 | 4 399 | 5 066 | 8 001 | 8 881 | 9 861 | 10 451 | 9 719 | 9 218 | 9 364 |
| Defence tax on special excise tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on special excise tax | 498 | 579 | 501 | 515 | 463 | 602 | 545 | 455 | 440 | 435 |
| Rural development on special excise tax | 37 | 45 | 24 | 61 | 60 | 60 | 56 | 58 | 57 | 59 |
| Tobacco sales tax (local) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tobacco consumption tax (local) | 2 251 | 2 448 | 2 875 | 3 035 | 3 744 | 3 603 | 3 478 | 3 358 | 3 578 | 3 558 |
| Motor fuel tax (local) | 254 | 2 292 | 3 169 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Monopoly profit | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5123 Customs and import duties | 5 936 | 6 530 | 11 046 | 8 907 | 8 434 | 8 938 | 9 213 | 8 250 | 7 413 | 8 629 |
| Customs duties | 5 800 | 6 317 | 10 666 | 8 495 | 8 045 | 8 529 | 8 815 | 7 882 | 7 059 | 8 227 |
| Defence tax on customs duties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special customs duties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tonnage tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on imports | 99 | 173 | 336 | 390 | 366 | 382 | 370 | 345 | 341 | 388 |
| Rural dev. tax on customs exemptions | 37 | 40 | 44 | 22 | 23 | 27 | 28 | 23 | 13 | 14 |
| Previous year receipts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 2 720 | 1 533 | 2 387 | 2 328 | 2 219 | 2 215 | 2 305 | 2 436 | 1 341 | 1 302 |
| Telephone tax | 1 457 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on telephone tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on entertainment tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Entertainment tax (local) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Travel tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Admission tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Defence tax on admission tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on banking & insurance | 473 | 537 | 951 | 1 004 | 951 | 959 | 1 092 | 1 277 | 1 138 | 1 175 |
| Horse race tax (local) | 566 | 692 | 1 068 | 1 089 | 1 060 | 1 051 | 1 016 | 970 | 169 | 106 |
| Rural dev. tax on horse race tax | 84 | 147 | 215 | 235 | 208 | 205 | 197 | 189 | 34 | 21 |
| Butchery tax (local) | 51 | 47 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Regional development tax (local) | 89 | 110 | 95 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 2 248 | 1 972 | 3 196 | 7 072 | 7 553 | 7 772 | 7 888 | 7 725 | 8 134 | 8 355 |
| 5210 Recurrent taxes | 2 248 | 1 972 | 3 196 | 7 072 | 7 553 | 7 772 | 7 888 | 7 725 | 8 134 | 8 355 |
| License tax (local) | 241 | 70 | 76 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Automobile tax (local) | 2 007 | 1 902 | 3 120 | 7 072 | 7 553 | 7 772 | 7 888 | 7 725 | 8 134 | 8 355 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **4 907** | **6 582** | **9 974** | **9 642** | **11 281** | **11 527** | **11 514** | **13 269** | **11 560** | **13 183** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 4 907 | 6 582 | 9 974 | 9 642 | 11 281 | 11 527 | 11 514 | 13 269 | 11 560 | 13 183 |
| Unallocable tax revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Previous year tax | 1 474 | 2 111 | 4 449 | 3 435 | 4 147 | 4 389 | 4 430 | 5 873 | 4 165 | 5 147 |
| Previous year tax (local) | 474 | 633 | 654 | 392 | 868 | 715 | 540 | 719 | 259 | 437 |
| Unallocable defence tax | -3 | -9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Education tax on local taxes | 2 962 | 3 847 | 4 871 | 5 815 | 6 266 | 6 423 | 6 544 | 6 677 | 7 136 | 7 599 |

Note: .. Not available
Year ending 31st December.
Data are on cash basis.
Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teachers pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.
Heading 2200: From 2007, this includes long-term care insurance.
Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink https://stat.link/ts6chq

## Table 4.14. Kyrgyzstan: Details of tax revenue

Million KGS

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **7 639** | **15 843** | **39 157** | **82 234** | **92 929** | **102 184** | **115 483** | **120 064** | **104 906** | **148 168** |
| 1000 Taxes on income, profits and capital gains | **1 371** | **3 489** | **8 746** | **15 899** | **16 673** | **17 940** | **19 738** | **22 268** | **22 732** | **31 942** |
| 1100 Of individuals | 754 | 1 744 | 4 407 | 9 514 | 10 594 | 11 110 | 11 474 | 12 862 | 12 151 | 15 325 |
| 1110 On income and profits | 754 | 1 744 | 4 407 | 9 514 | 10 594 | 11 110 | 11 474 | 12 862 | 12 151 | 15 325 |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 573 | 1 283 | 1 932 | 4 111 | 3 659 | 4 301 | 5 504 | 6 465 | 8 356 | 13 601 |
| 1210 On profits | 573 | 1 283 | 1 932 | 4 111 | 3 659 | 4 301 | 5 504 | 6 465 | 8 356 | 13 601 |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 44 | 462 | 2 408 | 2 274 | 2 419 | 2 529 | 2 760 | 2 941 | 2 226 | 3 016 |
| Single tax for small businesses | 0 | 0 | 131 | 178 | 211 | 202 | 229 | 272 | 237 | 359 |
| Patent based tax | 0 | 125 | 1 493 | 2 097 | 2 208 | 2 327 | 2 531 | 2 669 | 1 988 | 2 646 |
| Tax on special funds of budgetary organisations | 0 | 0 | 784 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Others | 44 | 337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 2000 Social security contributions | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** | **..** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **179** | **319** | **1 264** | **1 597** | **1 698** | **1 818** | **1 966** | **2 107** | **2 019** | **2 258** |
| 4100 Recurrent taxes on immovable property | 179 | 319 | 1 264 | 1 597 | 1 698 | 1 818 | 1 966 | 2 107 | 2 019 | 2 258 |
| Real estate tax | 0 | 0 | 465 | 643 | 708 | 766 | 838 | 878 | 897 | 1 021 |
| Land tax | 179 | 319 | 799 | 954 | 990 | 1 052 | 1 128 | 1 229 | 1 123 | 1 236 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Other non-reccurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **6 089** | **11 997** | **29 145** | **64 736** | **74 556** | **82 423** | **93 778** | **95 655** | **80 151** | **111 967** |
| 5100 Taxes on production, sale, transfer, etc | 5 609 | 11 483 | 28 744 | 64 047 | 73 759 | 81 616 | 92 649 | 94 591 | 79 162 | 110 883 |
| 5110 General taxes on goods and services | 3 797 | 8 631 | 22 707 | 46 606 | 50 891 | 55 617 | 64 033 | 62 678 | 52 862 | 76 594 |
| 5111 Value added taxes | 2 976 | 7 089 | 14 602 | 33 221 | 39 297 | 45 131 | 52 786 | 50 912 | 39 461 | 63 634 |
| VAT on domestic products | 1 237 | 1 337 | 4 232 | 9 173 | 11 942 | 12 560 | 11 885 | 12 092 | 10 654 | 15 355 |
| VAT on imported products | 1 739 | 5 751 | 10 370 | 24 047 | 27 355 | 32 571 | 40 901 | 38 820 | 28 807 | 48 280 |
| 5112 Sales tax | 0 | 0 | 3 699 | 7 508 | 6 014 | 4 034 | 4 283 | 4 216 | 3 782 | 4 930 |
| 5113 Other | 821 | 1 542 | 4 406 | 5 876 | 5 580 | 6 452 | 6 964 | 7 550 | 9 619 | 8 030 |
| Road tax | 0 | 0 | 48 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Deductions for the prevention and liquidation of emergency situations | 589 | 937 | -6 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax on gross income from Kumtor | 0 | 0 | 4 364 | 5 874 | 5 580 | 6 452 | 6 964 | 7 550 | 9 619 | 8 030 |
| Others | 232 | 605 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 1 812 | 2 852 | 6 037 | 17 441 | 22 868 | 25 999 | 28 616 | 31 913 | 26 300 | 34 288 |
| 5121 Excises | 1 518 | 1 150 | 1 689 | 7 757 | 9 059 | 9 506 | 10 296 | 9 945 | 8 994 | 11 371 |
| Excises on domestic products | 1 052 | 489 | 521 | 1 229 | 1 745 | 1 763 | 1 767 | 1 275 | 977 | 1 104 |
| Excises on imported products | 466 | 660 | 1 169 | 6 528 | 7 314 | 7 744 | 8 529 | 8 670 | 8 017 | 10 267 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 275 | 1 664 | 4 342 | 9 682 | 13 803 | 16 474 | 18 300 | 21 965 | 17 296 | 22 896 |
| 5124 Taxes on exports | 0 | 0 | 6 | 2 | 7 | 19 | 19 | 3 | 10 | 21 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 18 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | 480 | 514 | 401 | 689 | 797 | 807 | 1 129 | 1 064 | 989 | 1 085 |
| 5210 Recurrent taxes | 480 | 514 | 401 | 689 | 797 | 807 | 844 | 843 | 784 | 823 |
| 5211 Paid by households: motor vehicles | 35 | 42 | 401 | 577 | 675 | 688 | 727 | 737 | 680 | 697 |
| 5212 Paid by others: motor vehicles | 435 | 472 | 0 | 112 | 122 | 119 | 116 | 106 | 104 | 126 |
| 5213 Paid in respect of other goods | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 285 | 221 | 204 | 261 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **0** | **37** | **2** | **2** | **3** | **2** | **1** | **34** | **3** | **2 002** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 37 | 2 | 2 | 3 | 2 | 1 | 34 | 3 | 2 002 |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
The figures refer to state government revenues which included both central and local government revenues.
Data are classified according to the OECD Interpretative Guide, which differs from the national classification. The totals shown for tax and non-tax revenue are therefore different from the totals presented on the website of the National Statistical Committee.
Heading 2000: Data for social security contributions are not available.
Source: National Statistical Committee of Kyrgyzstan.

StatLink https://stat.link/umlfcd

## Table 4.15. Lao PDR: Details of tax revenue

Billion LAK

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | .. | **7 101** | **14 719** | **15 393** | **15 532** | **16 565** | **17 185** | **15 377** | **17 540** |
| 1000 Taxes on income, profits and capital gains | .. | .. | **1 613** | **3 347** | **3 375** | **3 582** | **3 692** | **3 856** | **3 179** | **4 227** |
| 1100 Of individuals | .. | .. | 482 | 1 140 | 1 624 | 1 603 | 1 619 | 1 646 | 1 451 | 1 494 |
| 1110 On income and profits | .. | .. | 482 | 1 140 | 1 624 | 1 603 | 1 619 | 1 646 | 1 451 | 1 494 |
| 1120 On capital gains | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | 1 131 | 2 206 | 1 751 | 1 980 | 2 073 | 2 209 | 1 728 | 2 733 |
| 1210 On profits | .. | .. | 1 131 | 2 206 | 1 751 | 1 980 | 2 073 | 2 209 | 1 728 | 2 733 |
| 1220 On capital gains of corporates | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | .. | **76** | **130** | **105** | **113** | **188** | **201** | **188** | **169** |
| 4100 Recurrent taxes on immovable property | .. | .. | 76 | 130 | 105 | 113 | 188 | 201 | 188 | 169 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Other non-reccurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | **5 412** | **11 242** | **11 913** | **11 837** | **12 684** | **13 128** | **12 010** | **13 144** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | 4 720 | 9 834 | 10 524 | 10 172 | 11 718 | 12 059 | 10 000 | 11 967 |
| 5110 General taxes on goods and services | .. | .. | 2 033 | 4 988 | 4 688 | 4 934 | 5 201 | 5 389 | 4 706 | 5 801 |
| 5111 Value added taxes | .. | .. | 400 | 4 744 | 4 688 | 4 934 | 5 201 | 5 389 | 4 706 | 5 801 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 1 633 | 244 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | 2 687 | 4 846 | 5 836 | 5 238 | 6 516 | 6 670 | 5 295 | 6 166 |
| 5121 Excises | .. | .. | 1 749 | 3 253 | 4 124 | 4 234 | 4 743 | 4 972 | 3 602 | 4 288 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 855 | 1 382 | 1 655 | 971 | 1 059 | 967 | 1 070 | 1 182 |
| 5124 Taxes on exports | .. | .. | 70 | 205 | 49 | 29 | 38 | 45 | 15 | 23 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 12 | 6 | 7 | 4 | 676 | 686 | 608 | 673 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | .. | 692 | 1 408 | 1 389 | 1 665 | 966 | 1 068 | 2 009 | 1 178 |
| 5210 Recurrent taxes | .. | .. | 692 | 1 408 | 1 389 | 1 665 | 966 | 1 068 | 2 009 | 1 178 |
| 5211 Paid by households: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | 692 | 1 408 | 1 389 | 1 665 | 966 | 1 068 | 2 009 | 1 178 |
| 5220 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Year ending 31st December.

The data are on a cash basis.
Heading 2000: Detailed data on revenues from social security contributions were not available.
Revenues from the natural resource tax are not included in this table. Although considered to be tax revenues by Lao PDR, these revenues are considered to be non-tax revenue under the OECD classification, as set out in the Interpretative Guides in Annex A and B.
Source: Ministry of Finance, Lao PDR.

StatLink https://stat.link/d3sj5e

## Table 4.16. Malaysia: Details of tax revenue

Million MYR

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **50 083** | **84 141** | **113 573** | **170 962** | **175 325** | **183 537** | **181 064** | **188 328** | **162 346** | **181 959** |
| 1000 Taxes on income, profits and capital gains | **27 339** | **51 040** | **75 058** | **105 751** | **103 967** | **110 260** | **123 953** | **128 307** | **106 572** | **123 477** |
| 1100 Of individuals | 7 015 | 8 649 | 17 805 | 26 321 | 27 566 | 28 945 | 32 605 | 38 680 | 38 953 | 27 051 |
| 1110 On income and profits | 7 015 | 8 649 | 17 805 | 26 321 | 27 566 | 28 945 | 32 605 | 38 680 | 38 953 | 27 051 |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 19 923 | 40 962 | 55 156 | 75 275 | 72 127 | 76 226 | 86 556 | 84 534 | 62 837 | 91 399 |
| 1210 On profits | 19 923 | 40 962 | 55 156 | 75 275 | 72 127 | 76 226 | 86 556 | 84 534 | 62 837 | 91 399 |
| Company income tax | 13 905 | 26 381 | 36 266 | 63 679 | 63 625 | 64 465 | 66 474 | 63 751 | 50 065 | 79 829 |
| Petroleum income tax | 6 010 | 14 566 | 18 713 | 11 559 | 8 422 | 11 761 | 20 082 | 20 783 | 12 772 | 11 570 |
| Offshore business activity tax | 8 | 15 | 15 | 37 | 81 | 0 | 0 | 0 | 0 | 0 |
| Levy on Electricity | 0 | 0 | 162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 402 | 1 429 | 2 097 | 4 155 | 4 274 | 5 089 | 4 792 | 5 093 | 4 782 | 5 028 |
| Cooperatives income tax | 87 | 63 | 378 | 80 | 90 | 74 | 171 | 189 | 59 | 142 |
| Withholding income tax | 0 | 1 110 | 1 268 | 2 316 | 2 562 | 3 266 | 3 117 | 3 061 | 2 993 | 3 035 |
| Other income tax | 0 | 20 | 21 | 30 | 43 | 51 | 37 | 43 | 43 | 47 |
| Real property gains tax | 247 | 236 | 303 | 1 729 | 1 492 | 1 697 | 1 467 | 1 800 | 1 687 | 1 803 |
| Exit levy | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Windfall levy on crude palm oil | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Windfall levy on crude palm kernel oil | 26 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Levy on fresh fruit bunch | 0 | 0 | 127 | 1 | 87 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **990** | **1 382** | **2 008** | **2 838** | **3 216** | **3 561** | **4 301** | **4 783** | **5 012** | **5 195** |
| 2100 Employees | 218 | 304 | 439 | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | 218 | 304 | 439 | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 772 | 1 079 | 1 569 | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | 772 | 1 079 | 1 569 | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 2 838 | 3 216 | 3 561 | 4 301 | 4 783 | 5 012 | 5 195 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **2** | **5** | **..** | **1** | **3** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 2 | 5 | .. | 1 | 3 | .. | .. | .. | .. | .. |
| 4310 Estate and inheritance taxes | 2 | 5 | .. | 1 | 3 | .. | .. | .. | .. | .. |
| Estate Duty | 2 | 5 | .. | 1 | 3 | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 0 | 0 | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 0 | 0 | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4500 Other non-reccurrent taxes on property | 0 | 0 | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | .. | 0 | 0 | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | **19 910** | **29 216** | **32 268** | **56 353** | **62 415** | **63 952** | **46 729** | **48 823** | **44 822** | **46 649** |
| 5100 Taxes on production, sale, transfer, etc | 17 990 | 27 051 | 30 218 | 53 669 | 59 649 | 61 148 | 43 810 | 45 843 | 41 887 | 43 588 |
| 5110 General taxes on goods and services | 5 968 | 7 709 | 8 171 | 32 235 | 41 309 | 44 337 | 24 207 | 15 385 | 14 767 | 13 598 |
| 5111 Value added taxes | 0 | 0 | 0 | 27 012 | 41 206 | 44 290 | 20 236 | 0 | 0 | 0 |
| 5112 Sales tax | 5 968 | 7 709 | 8 171 | 5 223 | 103 | 47 | 3 971 | 15 385 | 14 767 | 13 598 |
| Sales tax on local goods | 3 894 | 5 403 | 4 886 | 3 207 | .. | 46 | 1 095 | 6 445 | 6 494 | 4 907 |
| Sales tax on imported goods | 2 074 | 2 306 | 3 285 | 2 016 | .. | 2 | 2 876 | 8 940 | 8 273 | 8 691 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 10 245 | 17 511 | 19 624 | 18 862 | 15 854 | 14 266 | 16 986 | 27 038 | 25 411 | 29 018 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excises | 3 803 | 9 322 | 11 770 | 11 890 | 11 705 | 10 112 | 10 779 | 10 511 | 9 856 | 10 241 |
| Excise duties on domestic goods | 3 803 | 8 641 | 9 350 | 7 999 | 7 721 | 5 519 | 4 918 | 5 131 | 4 719 | 4 554 |
| Malt beer (domestic) | .. | .. | .. | .. | .. | .. | 1 696 | 1 861 | 1 619 | 1 479 |
| Cigarettes (domestic) | .. | .. | .. | .. | .. | .. | 234 | 66 | 37 | 0 |
| Vehicles (domestic) | .. | .. | .. | .. | .. | .. | 2 483 | 2 443 | 2 373 | 2 868 |
| Other products (domestic) | .. | .. | .. | .. | .. | .. | 505 | 760 | 690 | 207 |
| Excise duties on imported goods | 0 | 680 | 2 420 | 3 891 | 3 984 | 4 593 | 5 861 | 5 380 | 5 136 | 5 687 |
| Cigarettes (imported) | .. | .. | .. | .. | .. | .. | 2 681 | 2 522 | 2 748 | 2 927 |
| Vehicles (imported) | .. | .. | .. | .. | .. | .. | 2 803 | 2 466 | 2 023 | 2 286 |
| Other products (imported) | .. | .. | .. | .. | .. | .. | 378 | 392 | 365 | 473 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 3 599 | 3 385 | 1 966 | 2 732 | 2 905 | 2 784 | 2 897 | 2 733 | 2 346 | 2 645 |
| Import duty on vehicles | .. | .. | .. | .. | .. | .. | 562 | 479 | 426 | 492 |
| Import duty on motors, machines and spare parts | .. | .. | .. | .. | .. | .. | 681 | 675 | 517 | 642 |
| Import duty on alcoholic beverages | .. | .. | .. | .. | .. | .. | 100 | 99 | 74 | 0 |
| Import duty on steel and metal products | .. | .. | .. | .. | .. | .. | 305 | 298 | 241 | 265 |
| Import duty on other products | .. | .. | .. | .. | .. | .. | 1 248 | 1 182 | 1 089 | 1 245 |
| 5124 Taxes on exports | 1 032 | 2 085 | 1 810 | 1 039 | 980 | 1 355 | 1 725 | 1 126 | 746 | 2 057 |
| Export duty on crude petroleum | .. | .. | .. | .. | .. | .. | 1 513 | 1 091 | 634 | 614 |
| Export duty on other products | .. | .. | .. | .. | .. | .. | 212 | 35 | 112 | 1 443 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 1 701 | 2 582 | 3 926 | 3 038 | 103 | 15 | 1 473 | 12 499 | 12 074 | 12 019 |
| Service tax | 1 701 | 2 582 | 3 926 | 3 038 | 103 | 15 | 1 473 | 12 283 | 12 006 | 12 018 |
| Other taxes on specific services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216 | 68 | 1 |
| 5127 Other taxes on internat. trade and transactions | 110 | 137 | 151 | 163 | 160 | 0 | 113 | 169 | 389 | 2 057 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 1 777 | 1 831 | 2 423 | 2 572 | 2 486 | 2 545 | 2 617 | 3 420 | 1 709 | 971 |
| 5200 Taxes on use of goods and to perform activities | 1 920 | 2 165 | 2 050 | 2 684 | 2 766 | 2 805 | 2 919 | 2 979 | 2 936 | 3 061 |
| 5210 Recurrent taxes | 1 918 | 2 163 | 2 047 | 2 681 | 2 763 | 2 805 | 2 919 | 2 979 | 2 936 | 3 061 |
| 5211 Paid by households: motor vehicles | 1 909 | 2 147 | 1 992 | 2 630 | 2 714 | 2 805 | 2 919 | 2 979 | 2 936 | 3 061 |
| Motor vehicle licences | 1 909 | 2 147 | 1 992 | 2 630 | 2 714 | 2 805 | 2 919 | 2 979 | 2 936 | 3 061 |
| 5212 Paid by others: motor vehicles | 9 | 15 | 18 | 3 | 3 | 0 | 0 | 0 | 0 | 0 |
| Commercial vehicle licences | 9 | 14 | 17 | 3 | 3 | .. | .. | .. | .. | .. |
| Tour vehicle licences | 0 | 1 | 1 | 0 | 0 | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | 0 | 1 | 38 | 48 | 46 | 0 | 0 | 0 | 0 | 0 |
| Petroleum Permits | 0 | 1 | 1 | 2 | 2 | .. | .. | .. | .. | .. |
| Bank Licences Fees | 0 | 0 | 37 | 46 | 44 | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 2 | 2 | 2 | 3 | 3 | 0 | 0 | 0 | 0 | 0 |
| Environment Pollution Licences | 2 | 2 | 2 | 3 | 3 | .. | .. | .. | .. | .. |
| Film rental tax | 0 | 0 | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **1 841** | **2 499** | **4 240** | **6 018** | **5 724** | **5 764** | **6 081** | **6 416** | **5 939** | **6 639** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 1 841 | 2 499 | 4 240 | 6 018 | 5 724 | 5 764 | 6 081 | 6 416 | 5 939 | 6 639 |
| Share transfer tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Stamp duties | 1 799 | 2 460 | 4 192 | 5 974 | 5 688 | 5 665 | 5 924 | 6 213 | 5 506 | 6 340 |
| Other direct taxes | 42 | 38 | 48 | 45 | 37 | 99 | 157 | 203 | 433 | 299 |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Heading 2000: Starting from 2015, Social Security Contribution data is given as a lump sum.
Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset. GST was abolished by the government in 2018 and replaced by sales tax and service tax.
Heading 5121: Excises on motorbike and scooter are identified and placed under "Vehicles (domestic)" in this edition. They were previously classified under "Other products (domestic)".
Heading 5124: The surge in revenues from "Export duty on other products" in 2021 was attributed to significant increase of export duty on crude palm oil.
Source: Ministry of Finance of Malaysia; Social Security Organisation of Malaysia (PERKESO).

StatLink https://stat.link/eprib2

## Table 4.17. Maldives: Details of tax revenue

Million MVR

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | **1 699** | **2 962** | **12 232** | **13 265** | **14 720** | **15 818** | **16 512** | **10 989** | **14 731** |
| 1000 Taxes on income, profits and capital gains | .. | **66** | **203** | **3 186** | **3 240** | **3 327** | **3 275** | **3 513** | **3 654** | **2 739** |
| 1100 Of individuals | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83 | 217 |
| 1110 On income and profits | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 83 | 217 |
| 1120 On capital gains | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | 66 | 203 | 3 186 | 3 240 | 3 327 | 3 275 | 3 513 | 3 571 | 2 522 |
| 1210 On profits | .. | 66 | 203 | 3 186 | 3 240 | 3 327 | 3 275 | 3 513 | 3 571 | 2 522 |
| Business profit tax | .. | 0 | 0 | 2 674 | 2 216 | 2 107 | 2 078 | 2 210 | 2 134 | 1 106 |
| Bank profit tax | .. | 66 | 203 | 513 | 492 | 650 | 564 | 614 | 954 | 675 |
| Withholding tax | .. | 0 | 0 | 0 | 532 | 570 | 633 | 688 | 484 | 741 |
| 1220 On capital gains of corporates | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | **3** | **13** | **33** | **24** | **96** | **40** | **31** | **1** | **7** |
| 4100 Recurrent taxes on immovable property | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 3 | 13 | 33 | 24 | 96 | 40 | 31 | 1 | 7 |
| 4500 Other non-reccurrent taxes on property | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | **1 630** | **2 745** | **9 013** | **10 001** | **11 297** | **12 504** | **12 968** | **7 333** | **11 985** |
| 5100 Taxes on production, sale, transfer, etc | .. | 1 591 | 2 689 | 8 935 | 9 911 | 11 198 | 12 395 | 12 845 | 7 214 | 11 852 |
| 5110 General taxes on goods and services | .. | 0 | 0 | 6 054 | 6 249 | 6 882 | 7 689 | 7 748 | 4 307 | 7 733 |
| 5111 Value added taxes | .. | 0 | 0 | 6 054 | 6 249 | 6 882 | 7 689 | 7 748 | 4 307 | 7 733 |
| Tourism Goods and Services Tax | .. | 0 | 0 | 4 150 | 3 921 | 4 199 | 4 783 | 4 903 | 2 220 | 5 248 |
| Goods and Services Tax | .. | 0 | 0 | 1 904 | 2 328 | 2 683 | 2 906 | 2 845 | 2 087 | 2 486 |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 1 591 | 2 689 | 2 880 | 3 663 | 4 316 | 4 706 | 5 097 | 2 908 | 4 119 |
| 5121 Excises | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | 1 246 | 2 056 | 2 346 | 2 487 | 2 799 | 3 149 | 3 412 | 2 264 | 2 843 |
| 5124 Taxes on exports | .. | 0 | 0 | 0 | 15 | 114 | 102 | 103 | 9 | 0 |
| Remittance tax | .. | 0 | 0 | 0 | 15 | 114 | 102 | 103 | 9 | 0 |
| 5125 Taxes on investment goods | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | 345 | 633 | 534 | 1 161 | 1 402 | 1 455 | 1 582 | 635 | 1 276 |
| Green tax | .. | 0 | 0 | 37 | 623 | 696 | 811 | 851 | 352 | 802 |
| Airport service charge | .. | 0 | 36 | 497 | 538 | 706 | 645 | 731 | 283 | 473 |
| Tourism tax | .. | 345 | 597 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | 39 | 57 | 78 | 90 | 99 | 108 | 123 | 119 | 133 |
| 5210 Recurrent taxes | .. | 29 | 55 | 75 | 87 | 97 | 106 | 121 | 115 | 127 |
| 5211 Paid by households: motor vehicles | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | 26 | 47 | 62 | 76 | 84 | 92 | 107 | 103 | 113 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5213 Paid in respect of other goods | .. | 3 | 8 | 12 | 11 | 13 | 14 | 13 | 12 | 14 |
| 5220 Non-recurrent taxes | .. | 10 | 2 | 3 | 3 | 2 | 2 | 2 | 4 | 6 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Data for 2005 and 2006 have been added in this edition.
Source: Ministry of Finance, Maldives.

StatLink https://stat.link/cpgafs

## Table 4.18. Mongolia: Details of tax revenue

Billion MNT

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | .. | **2 470** | **4 421** | **4 567** | **6 005** | **7 788** | **9 033** | **7 951** | **10 722** |
| 1000 Taxes on income, profits and capital gains | .. | .. | **975** | **1 171** | **1 043** | **1 613** | **2 091** | **2 556** | **2 227** | **3 317** |
| 1100 Of individuals | .. | .. | 161 | 482 | 523 | 651 | 814 | 895 | 829 | 1 106 |
| 1110 On income and profits | .. | .. | 161 | 482 | 523 | 651 | 814 | 895 | 829 | 1 106 |
| 1120 On capital gains | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | 814 | 689 | 520 | 962 | 1 277 | 1 661 | 1 399 | 2 212 |
| 1210 On profits | .. | .. | 814 | 689 | 520 | 962 | 1 277 | 1 661 | 1 399 | 2 212 |
| Corporate tax income revenue | .. | .. | 391 | 689 | 520 | 962 | 1 277 | 1 661 | 1 399 | 2 212 |
| Windfall profit tax | .. | .. | 423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains of corporates | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | **323** | **972** | **1 058** | **1 259** | **1 569** | **1 787** | **1 487** | **2 171** |
| 2100 Employees | .. | .. | 170 | 438 | 465 | 535 | 541 | 701 | 523 | 848 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | 129 | 447 | 494 | 578 | 640 | 776 | 464 | 790 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | 24 | 87 | 99 | 146 | 388 | 310 | 500 | 533 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | .. | **47** | **117** | **125** | **157** | **169** | **222** | **228** | **288** |
| 4100 Recurrent taxes on immovable property | .. | .. | 33 | 60 | 54 | 62 | 67 | 110 | 120 | 143 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | 14 | 58 | 72 | 94 | 102 | 112 | 108 | 131 |
| 4210 Individual | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4220 Corporate | .. | .. | 14 | 58 | 72 | 94 | 102 | 112 | 108 | 131 |
| 4300 Estate, inheritance and gift taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Other non-reccurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 5000 Taxes on goods and services | .. | .. | **1 125** | **2 161** | **2 341** | **2 976** | **3 960** | **4 469** | **4 009** | **4 945** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | 1 048 | 1 990 | 2 129 | 2 686 | 3 671 | 4 182 | 3 768 | 4 652 |
| 5110 General taxes on goods and services | .. | .. | 579 | 1 050 | 1 141 | 1 619 | 2 196 | 2 486 | 2 209 | 2 837 |
| 5111 Value added taxes | .. | .. | 579 | 1 050 | 1 141 | 1 619 | 2 196 | 2 486 | 2 209 | 2 837 |
| Domestic VAT | .. | .. | 208 | 485 | 558 | 734 | 898 | 1 088 | 1 053 | 1 230 |
| Import VAT | .. | .. | 423 | 672 | 684 | 1 032 | 1 412 | 1 633 | 1 504 | 1 902 |
| VAT refunds | .. | .. | -51 | -107 | -102 | -148 | -114 | -235 | -348 | -295 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | 469 | 941 | 989 | 1 067 | 1 475 | 1 696 | 1 559 | 1 815 |
| 5121 Excises | .. | .. | 276 | 604 | 641 | 532 | 768 | 880 | 794 | 844 |
| Alcoholic drinks (excluding beer) | .. | .. | 93 | 210 | 222 | 153 | 175 | 197 | 174 | 190 |
| Beer | .. | .. | 17 | 28 | 27 | 27 | 29 | 32 | 28 | 40 |
| Tobacco | .. | .. | 11 | 32 | 33 | 126 | 123 | 142 | 150 | 154 |
| Vehicles | .. | .. | 55 | 44 | 27 | 89 | 214 | 232 | 172 | 203 |
| Fuel and gasoline | .. | .. | 100 | 291 | 332 | 137 | 227 | 277 | 270 | 257 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 193 | 321 | 328 | 512 | 682 | 790 | 741 | 943 |
| 5124 Taxes on exports | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 0 | 16 | 19 | 23 | 25 | 26 | 24 | 28 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | .. | 77 | 171 | 212 | 290 | 289 | 286 | 241 | 293 |
| 5210 Recurrent taxes | .. | .. | 74 | 157 | 192 | 253 | 247 | 237 | 209 | 245 |
| 5211 Paid by households: motor vehicles | .. | .. | 10 | 29 | 32 | 36 | 38 | 41 | 46 | 53 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5212 Paid by others: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | 63 | 128 | 160 | 218 | 208 | 196 | 163 | 192 |
| 5220 Non-recurrent taxes | .. | .. | 3 | 14 | 20 | 37 | 42 | 49 | 32 | 48 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Note: .. Not available
Year ending December 31st.
The data are on a cash basis.
Heading 4600: Livestock tax is added under heading 4600 in this edition. It was implemented in 2021 and it is a local tax levied on the ownership of livestock located in the territory of Mongolia.
Source: Ministry of Finance of Mongolia.

StatLink https://stat.link/0vimk2

## Table 4.19. Nauru: Details of tax revenue

Thousand AUD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | .. | .. | **24 106** | **21 459** | **42 087** | **56 565** | **80 022** | **81 014** | **76 050** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | **12 593** | **12 590** | **27 320** | **39 731** | **62 927** | **63 468** | **55 419** |
| 1100 Of individuals | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110 On income and profits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1210 On profits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains of corporates | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 12 593 | 12 590 | 27 320 | 39 731 | 62 927 | 63 468 | 55 419 |
| Employment Services Tax | .. | .. | .. | 12 593 | 10 131 | 8 657 | 17 531 | 19 935 | 19 518 | 15 573 |
| Business Tax | .. | .. | .. | 0 | 2 459 | 18 663 | 22 200 | 42 992 | 43 950 | 39 846 |
| 2000 Social security contributions | .. | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Other non-reccurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | .. | **11 513** | **8 869** | **14 767** | **16 834** | **17 094** | **17 546** | **20 631** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | 10 747 | 8 200 | 14 011 | 15 750 | 15 953 | 16 446 | 19 251 |
| 5110 General taxes on goods and services | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5111 Value added taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 10 747 | 8 200 | 14 011 | 15 750 | 15 953 | 16 446 | 19 251 |
| 5121 Excises | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 8 271 | 5 121 | 12 055 | 10 000 | 11 604 | 13 105 | 16 588 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 2 476 | 3 079 | 1 955 | 5 750 | 4 349 | 3 341 | 2 663 |
| DCA Departure tax | .. | .. | .. | 579 | 615 | 259 | 1 747 | 811 | 0 | 0 |
| DCA Pax levy | .. | .. | .. | 991 | 689 | 289 | 1 846 | 949 | 0 | 0 |
| Telecom tax | .. | .. | .. | 906 | 1 775 | 1 407 | 2 158 | 2 589 | 3 341 | 2 663 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | .. | .. | 766 | 670 | 757 | 1 084 | 1 142 | 1 100 | 1 380 |
| 5210 Recurrent taxes | .. | .. | .. | 228 | 286 | 334 | 455 | 700 | 479 | 457 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 32 | 44 | 93 | 124 |
| 5213 Paid in respect of other goods | .. | .. | .. | 228 | 286 | 334 | 423 | 656 | 386 | 333 |
| 5220 Non-recurrent taxes | .. | .. | .. | 538 | 384 | 423 | 629 | 442 | 621 | 922 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
Source: Nauru Revenue Office.

StatLink https://stat.link/hagct3

## Table 4.20. New Zealand: Details of tax revenue

Million NZD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **39 765** | **59 358** | **62 310** | **81 499** | **86 535** | **92 593** | **99 849** | **99 620** | **115 600** | **121 447** |
| 1000 Taxes on income, profits and capital gains | **23 861** | **37 379** | **33 494** | **44 723** | **48 109** | **51 489** | **56 220** | **54 913** | **65 298** | **69 270** |
| 1100 Of individuals | 17 126 | 24 373 | 23 519 | 30 297 | 31 844 | 35 004 | 37 514 | 39 574 | 44 494 | 49 559 |
| 1110 On income and profits | 17 126 | 24 373 | 23 519 | 30 297 | 31 844 | 35 004 | 37 514 | 39 574 | 44 494 | 49 559 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 4 914 | 9 957 | 7 609 | 11 407 | 13 461 | 13 584 | 15 559 | 12 415 | 17 819 | 17 522 |
| 1210 On profits | 4 914 | 9 957 | 7 609 | 11 407 | 13 461 | 13 584 | 15 559 | 12 415 | 17 819 | 17 522 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 1 821 | 3 049 | 2 366 | 3 019 | 2 804 | 2 901 | 3 147 | 2 924 | 2 985 | 2 189 |
| NRWT | 760 | 1 096 | 467 | 733 | 594 | 619 | 651 | 570 | 470 | 507 |
| Property speculation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Absentee income tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest | 990 | 1 879 | 1 704 | 1 660 | 1 468 | 1 530 | 1 659 | 1 528 | 999 | 716 |
| Dividends | 71 | 74 | 195 | 626 | 742 | 752 | 837 | 826 | 1 516 | 966 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **2 112** | **2 911** | **4 119** | **5 046** | **5 257** | **5 533** | **5 835** | **6 138** | **6 361** | **6 904** |
| 4100 Recurrent taxes on immovable property | 2 049 | 2 825 | 4 031 | 4 962 | 5 178 | 5 426 | 5 730 | 6 037 | 6 273 | 6 813 |
| Local govt rates and services | 2 049 | 2 825 | 4 031 | 4 962 | 5 178 | 5 426 | 5 730 | 6 037 | 6 273 | 6 813 |
| Land tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 2 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | 0 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | 2 | 3 | 2 | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 61 | 83 | 86 | 84 | 79 | 107 | 105 | 101 | 88 | 91 |
| Instrument duty | 51 | 75 | 82 | 84 | 79 | 107 | 105 | 101 | 88 | 91 |
| Cheque duty | 10 | 8 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **13 792** | **19 054** | **24 692** | **31 728** | **33 162** | **35 570** | **37 792** | **38 567** | **43 940** | **45 266** |
| 5100 Taxes on production, sale, transfer, etc. | 12 887 | 17 822 | 23 107 | 29 584 | 30 916 | 33 210 | 35 262 | 35 996 | 41 122 | 42 517 |
| 5110 General taxes | 9 885 | 14 133 | 19 143 | 24 587 | 25 847 | 27 951 | 29 521 | 30 259 | 35 397 | 37 210 |
| 5111 Value added taxes | 9 885 | 14 133 | 19 143 | 24 587 | 25 847 | 27 951 | 29 521 | 30 259 | 35 397 | 37 210 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other sales tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 3 002 | 3 689 | 3 964 | 4 997 | 5 069 | 5 259 | 5 741 | 5 737 | 5 725 | 5 307 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5121 Excise duties | 2 148 | 2 305 | 1 782 | 2 280 | 2 222 | 2 204 | 2 613 | 2 460 | 2 111 | 1 823 |
| On alcoholic beverages | 436 | 516 | 622 | 672 | 684 | 699 | 722 | 710 | 780 | 805 |
| Beer | 201 | 264 | 207 | 262 | 265 | 265 | 274 | 268 | 308 | 318 |
| Wine | 100 | 154 | 181 | 216 | 218 | 227 | 225 | 221 | 229 | 236 |
| Spirits | 135 | 98 | 234 | 194 | 201 | 207 | 223 | 221 | 243 | 251 |
| Tobacco | 764 | 834 | 220 | 362 | 352 | 399 | 483 | 485 | 45 | 2 |
| Motor vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Refined sugar | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CA petroleum fuels | 810 | 852 | 872 | 1 185 | 1 137 | 1 057 | 1 201 | 1 075 | 1 084 | 811 |
| NRF fuel excise | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local petroleum fuels | 27 | 30 | 32 | 33 | 25 | 23 | 181 | 167 | 179 | 179 |
| CA mileage tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NRF mileage tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Road user charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energy resources levy | 111 | 73 | 36 | 28 | 24 | 26 | 26 | 23 | 23 | 26 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 648 | 1 083 | 1 916 | 2 442 | 2 550 | 2 738 | 2 814 | 3 001 | 3 292 | 3 226 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 206 | 301 | 266 | 275 | 297 | 317 | 314 | 276 | 322 | 258 |
| Lottery (national) | 167 | 256 | 253 | 260 | 281 | 301 | 299 | 266 | 314 | 256 |
| Lottery (overseas) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Racing | 39 | 45 | 13 | 15 | 16 | 16 | 15 | 10 | 8 | 2 |
| Film hire tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Domestic air travel tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Foreign fishing vessels tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Foreign travel tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| International departure tax | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 905 | 1 232 | 1 585 | 2 144 | 2 246 | 2 360 | 2 530 | 2 571 | 2 818 | 2 749 |
| 5210 Recurrent taxes | 905 | 1 232 | 1 585 | 2 144 | 2 246 | 2 360 | 2 530 | 2 571 | 2 818 | 2 749 |
| Motor vehicle registration | 181 | 221 | 172 | 214 | 223 | 227 | 227 | 226 | 231 | 238 |
| Heavy traffic fees | 532 | 731 | 1 016 | 1 381 | 1 469 | 1 551 | 1 673 | 1 716 | 1 930 | 1 853 |
| Accident compensation levies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | 192 | 280 | 397 | 549 | 554 | 582 | 630 | 629 | 657 | 658 |
| Local authority fees and charges | 192 | 280 | 397 | 549 | 554 | 582 | 630 | 629 | 657 | 658 |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **0** | **14** | **5** | **2** | **7** | **1** | **2** | **2** | **1** | **7** |
| 6100 Paid solely by business | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | 14 | 5 | 2 | 7 | 1 | 2 | 2 | 1 | 7 |

Note: .. Not available

For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.

From 1993, data are on accrual basis.

Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of taxliability paid out to taxpayers is not identifiable.

Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.

Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.

Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.

Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.

Source: Statistics New Zealand.

StatLink https://stat.link/9jqglm

## Table 4.21. Pakistan: Details of tax revenue

Million PKR

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | .. | .. | **3 660 418** | **3 969 248** | **4 469 282** | **4 477 136** | **4 751 049** | **5 742 821** | **6 925 347** |
| 1000 Taxes on income, profits and capital gains | .. | .. | .. | **1 191 602** | **1 343 197** | **1 536 636** | **1 445 594** | **1 524 252** | **1 731 860** | **2 280 470** |
| 1100 Of individuals | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | .. | 1 191 602 | 1 343 197 | 1 536 636 | 1 445 594 | 1 524 252 | 1 731 860 | 2 280 470 |
| 2000 Social security contributions | .. | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | .. | .. | **39 344** | **45 203** | **68 305** | **77 422** | **68 799** | **55 217** | **70 888** |
| Other taxes on property | .. | .. | .. | 3 860 | 7 036 | 5 551 | 7 026 | 9 651 | 0 | 0 |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | 35 484 | 38 167 | 62 754 | 70 396 | 59 148 | 55 217 | 70 888 |
| Stamp duties | .. | .. | .. | 35 484 | 38 167 | 62 754 | 70 396 | 59 148 | 55 217 | 70 888 |
| 4500 Other non-reccurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | .. | **2 337 870** | **2 498 665** | **2 782 433** | **2 857 677** | **3 050 890** | **3 831 206** | **4 433 346** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | .. | 2 318 793 | 2 477 383 | 2 758 310 | 2 832 827 | 3 032 911 | 3 804 427 | 4 397 127 |
| 5110 General taxes on goods and services | .. | .. | .. | 1 453 437 | 1 494 052 | 1 715 170 | 1 667 768 | 1 829 790 | 2 283 831 | 2 887 576 |
| 5111 Value added taxes | .. | .. | .. | 1 453 437 | 1 494 052 | 1 715 170 | 1 667 768 | 1 829 790 | 2 283 831 | 2 887 576 |
| Sales tax | .. | .. | .. | 1 323 685 | 1 323 261 | 1 491 310 | 1 464 887 | 1 596 821 | 1 990 186 | 2 531 856 |
| Sales tax on services | .. | .. | .. | 129 752 | 170 791 | 223 860 | 202 881 | 232 969 | 293 645 | 355 720 |
| 5112 Sales tax | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | .. | 865 356 | 983 331 | 1 043 140 | 1 165 059 | 1 203 121 | 1 520 596 | 1 509 551 |
| 5121 Excises | .. | .. | .. | 459 176 | 487 313 | 434 815 | 479 662 | 576 743 | 755 412 | 500 053 |
| Excise duty | .. | .. | .. | 197 461 | 205 205 | 214 431 | 242 865 | 258 113 | 285 290 | 329 874 |
| Petroleum levy | .. | .. | .. | 149 290 | 166 697 | 178 874 | 206 308 | 293 681 | 424 654 | 127 529 |
| Petroleum levy on LPG | .. | .. | .. | 0 | 0 | 2 122 | 3 714 | 3 247 | 3 507 | 3 659 |
| Gas infrastructure development cess | .. | .. | .. | 79 771 | 42 149 | 15 176 | 21 471 | 9 346 | 19 438 | 18 619 |
| Natural gas development surcharge | .. | .. | .. | 32 654 | 73 262 | 24 212 | 5 304 | 12 356 | 22 523 | 20 372 |
| 5122 Profits of fiscal monopolies | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | .. | 406 180 | 496 018 | 608 325 | 685 397 | 626 378 | 765 184 | 1 009 498 |
| 5124 Taxes on exports | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | .. | .. | 19 077 | 21 282 | 24 123 | 24 850 | 17 979 | 26 779 | 36 219 |
| 5210 Recurrent taxes | .. | .. | .. | 19 077 | 21 282 | 24 123 | 24 850 | 17 979 | 26 779 | 36 219 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | 19 077 | 21 282 | 24 123 | 24 850 | 17 979 | 26 779 | 36 219 |
| 5212 Paid by others: motor vehicles | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5213 Paid in respect of other goods | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5220 Non-recurrent taxes | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **..** | **..** | **..** | **91 602** | **82 183** | **81 908** | **96 443** | **107 108** | **124 538** | **140 643** |
| 6100 Paid solely by business | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | .. | .. | .. | 91 602 | 82 183 | 81 908 | 96 443 | 107 108 | 124 538 | 140 643 |

Note: .. Not available
Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Heading 1000: The figures refer to total direct taxes, consisting primarily of income tax and Workers Welfare Fund, both of which are classified as taxes on income and profits according to the OECD Revenue Statistics Interpretative Guide.
Heading 4000: Other taxes on property data are not available separately after 2019. They are included in other local tax revenues classified under heading 6200.
Heading 5121: Excise duty is levied by both federal government and provincial governments. The segregation is not available before 2020, therefore excise duty is attributed entirely to the federal government during this period as the federal portion accounts for the majority according to current segregation.
Source: Pakistan Bureau of Statistics.

StatLink https://stat.link/qh3lay

## Table 4.22. Papua New Guinea: Details of tax revenue

Million PGK

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **1 366** | **3 869** | **6 573** | **9 142** | **9 476** | **10 102** | **10 766** | **11 311** | **10 271** | **11 307** |
| 1000 Taxes on income, profits and capital gains | **936** | **2 615** | **4 562** | **5 956** | **5 286** | **5 474** | **6 119** | **6 070** | **5 668** | **6 356** |
| 1100 Of individuals | 552 | 842 | 1 553 | 3 037 | 2 844 | 3 094 | 3 102 | 3 212 | 3 517 | 3 468 |
| 1110 On income and profits | 552 | 842 | 1 553 | 3 037 | 2 844 | 3 094 | 3 102 | 3 212 | 3 517 | 3 468 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 384 | 1 772 | 3 009 | 2 919 | 2 441 | 2 380 | 3 017 | 2 858 | 2 151 | 2 888 |
| 1210 On profits | 384 | 1 772 | 3 009 | 2 919 | 2 441 | 2 380 | 3 017 | 2 858 | 2 151 | 2 888 |
| Corporate Income Tax | 262 | 518 | 1 201 | 2 375 | 2 094 | 1 950 | 1 933 | 1 697 | 1 554 | 1 690 |
| Mining and Petroleum Tax | 0 | 1 076 | 1 476 | 169 | 92 | 114 | 775 | 760 | 183 | 635 |
| Royalty tax | 2 | 3 | 6 | 11 | 27 | 26 | 26 | 26 | 30 | 30 |
| Management tax | 1 | 2 | 4 | 7 | 18 | 17 | 18 | 17 | 20 | 20 |
| Dividend witholding tax | 54 | 155 | 279 | 195 | 133 | 182 | 155 | 215 | 216 | 366 |
| Interest witholding tax | 64 | 18 | 42 | 162 | 79 | 91 | 111 | 128 | 135 | 127 |
| Non-Resident Insuers Withholding Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 | 13 | 20 |
| 1220 On capital gains of corporates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **1** | **2** | **2** | **0** | **14** | **11** | **9** | **2** | **1** | **1** |
| 4000 Taxes on property | **44** | **47** | **65** | **51** | **79** | **42** | **100** | **47** | **43** | **1** |
| 4100 Recurrent taxes on immovable property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 44 | 47 | 65 | 51 | 79 | 42 | 100 | 47 | 43 | 1 |
| 4500 Other non-reccurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **386** | **1 205** | **1 944** | **3 134** | **4 097** | **4 575** | **4 538** | **5 192** | **4 560** | **4 948** |
| 5100 Taxes on production, sale, transfer, etc | 386 | 1 205 | 1 944 | 3 134 | 4 097 | 4 575 | 4 538 | 5 192 | 4 560 | 4 948 |
| 5110 General taxes on goods and services | 325 | 537 | 874 | 1 637 | 2 516 | 2 733 | 2 518 | 2 768 | 2 543 | 2 659 |
| 5111 Value added taxes | 321 | 532 | 865 | 1 571 | 2 509 | 2 697 | 2 498 | 2 751 | 2 535 | 2 652 |
| Goods and services tax (inland collection) | 177 | 371 | 629 | 1 068 | 1 103 | 1 131 | 1 120 | 1 368 | 1 325 | 1 451 |
| Goods and services tax (port collection) | 144 | 161 | 236 | 503 | 873 | 1 299 | 1 089 | 1 106 | 982 | 1 104 |
| Goods and services tax (refunds) | 0 | 0 | 0 | 0 | 533 | 267 | 288 | 276 | 228 | 98 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 4 | 6 | 9 | 66 | 8 | 36 | 20 | 17 | 8 | 7 |
| 5120 Taxes on specific goods and services | 61 | 667 | 1 070 | 1 497 | 1 581 | 1 842 | 2 020 | 2 424 | 2 016 | 2 289 |
| 5121 Excises | .. | 334 | 611 | 802 | 876 | 1 105 | 1 075 | 1 361 | 1 075 | 1 281 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | 101 | 189 | 243 | 243 | 246 | 325 | 409 | 380 | 380 |
| 5124 Taxes on exports | .. | 136 | 174 | 316 | 294 | 297 | 392 | 398 | 399 | 399 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 61 | 95 | 97 | 136 | 168 | 193 | 228 | 256 | 163 | 229 |
| Gaming taxes | 58 | 92 | 93 | 126 | 164 | 179 | 205 | 227 | 158 | 228 |
| Departure tax | 3 | 3 | 4 | 9 | 4 | 14 | 23 | 29 | 5 | 1 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5210 Recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Figures exclude tax revenues collected by sub-national governments as the data are not available.
Total tax revenues are not available for 2000 and 2001 as the data are incomplete, and do not include customs revenues for these two years.
Corporate Income Tax: includes revenues from Non-Resident Insuers Withholding Tax until 2019.
Source: Department of Finance; PNG Custom Service; Internal Revenue Comission.

StatLink https://stat.link/wl56a7

## Table 4.23. Philippines: Details of tax revenue

Million PHP

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **564 322** | **863 579** | **1 333 696** | **2 262 535** | **2 456 162** | **2 778 684** | **3 176 982** | **3 525 101** | **3 203 316** | **3 505 520** |
| 1000 Taxes on income, profits and capital gains | **217 797** | **344 954** | **523 186** | **910 286** | **990 968** | **1 105 874** | **1 126 014** | **1 257 602** | **1 156 254** | **1 159 792** |
| 1100 Of individuals | 83 005 | 118 582 | 167 605 | 309 439 | 344 081 | 391 049 | 386 748 | 499 450 | 467 997 | 526 961 |
| 1110 On income and profits | 78 228 | 113 549 | 158 325 | 292 548 | 325 446 | 367 166 | 359 901 | 473 098 | 448 714 | 497 319 |
| 1120 On capital gains | 4 777 | 5 033 | 9 280 | 16 891 | 18 635 | 23 883 | 26 847 | 26 352 | 19 283 | 29 642 |
| 1200 Corporate | 116 980 | 190 628 | 328 446 | 567 542 | 615 493 | 683 092 | 702 415 | 716 690 | 646 695 | 594 440 |
| 1210 On profits | 114 871 | 188 876 | 324 595 | 559 522 | 605 727 | 676 031 | 692 067 | 706 474 | 641 242 | 585 261 |
| 1220 On capital gains of corporates | 2 110 | 1 752 | 3 851 | 8 020 | 9 766 | 7 061 | 10 348 | 10 215 | 5 453 | 9 180 |
| 1300 Unallocable between 1100 and 1200 | 17 812 | 35 744 | 27 135 | 33 305 | 31 395 | 31 732 | 36 851 | 41 462 | 41 563 | 38 391 |
| 2000 Social security contributions | **74 180** | **107 880** | **168 434** | **319 106** | **343 545** | **372 421** | **433 582** | **503 275** | **503 075** | **563 295** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 19 918 | 23 269 | 34 045 | 97 598 | 101 003 | 111 496 | 128 526 | 149 542 | 151 216 | 172 689 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 54 262 | 84 611 | 134 389 | 221 508 | 242 542 | 260 925 | 305 056 | 353 733 | 351 859 | 390 607 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **17 401** | **29 463** | **40 418** | **63 476** | **65 409** | **77 961** | **82 940** | **87 364** | **85 098** | **99 733** |
| 4100 Recurrent taxes on immovable property | 14 947 | 25 697 | 33 224 | 48 484 | 49 973 | 61 583 | 66 041 | 70 049 | 70 863 | 78 196 |
| Real property tax (local government) | 14 947 | 25 697 | 33 224 | 48 484 | 49 973 | 61 583 | 66 041 | 70 049 | 70 863 | 78 196 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 480 | 1 017 | 1 981 | 5 636 | 6 638 | 7 467 | 7 155 | 7 219 | 4 854 | 9 910 |
| 4310 Estate and inheritance taxes | 302 | 693 | 1 451 | 3 341 | 4 723 | 5 001 | 3 654 | 3 299 | 2 100 | 4 618 |
| 4320 Gift taxes | 178 | 324 | 531 | 2 294 | 1 915 | 2 466 | 3 501 | 3 920 | 2 754 | 5 292 |
| 4400 Taxes on financial and capital transactions | 1 974 | 2 749 | 5 213 | 9 356 | 8 798 | 8 910 | 9 744 | 10 095 | 9 380 | 11 627 |
| Stock transactions (RA 7717) | 1 974 | 2 749 | 5 213 | 9 356 | 8 798 | 8 910 | 9 744 | 10 095 | 9 380 | 11 627 |
| 4500 Other non-reccurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **237 243** | **344 362** | **549 889** | **884 133** | **962 763** | **1 118 976** | **1 365 047** | **1 496 801** | **1 306 842** | **1 486 869** |
| 5100 Taxes on production, sale, transfer, etc | 234 202 | 337 155 | 540 594 | 872 833 | 949 396 | 1 103 612 | 1 349 435 | 1 481 146 | 1 295 206 | 1 469 562 |
| 5110 General taxes on goods and services | 96 136 | 156 667 | 330 793 | 563 112 | 619 115 | 702 012 | 784 228 | 832 787 | 676 922 | 770 512 |
| 5111 Value added taxes | 96 136 | 156 667 | 330 793 | 563 112 | 619 115 | 702 012 | 784 228 | 832 787 | 676 922 | 770 512 |
| Domestic VAT | 53 879 | 87 855 | 173 284 | 295 502 | 331 414 | 365 235 | 358 169 | 406 084 | 351 849 | 385 666 |
| VAT on imports | 42 257 | 68 813 | 157 509 | 267 610 | 287 701 | 336 776 | 426 059 | 426 703 | 325 073 | 384 846 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 138 066 | 180 487 | 209 802 | 309 721 | 330 281 | 401 600 | 565 207 | 648 359 | 618 284 | 699 050 |
| 5121 Excises | 63 954 | 76 415 | 88 247 | 197 278 | 208 791 | 270 346 | 383 438 | 447 062 | 426 853 | 483 519 |
| Domestic excises | 61 677 | 61 816 | 67 203 | 158 319 | 163 505 | 209 493 | 290 612 | 317 267 | 296 169 | 317 689 |
| Alcohol products | 12 997 | 17 012 | 21 781 | 42 214 | 50 272 | 61 050 | 68 809 | 76 999 | 77 917 | 90 128 |
| Tobacco products | 17 427 | 23 709 | 31 730 | 99 505 | 95 055 | 125 910 | 136 005 | 147 633 | 149 651 | 176 486 |
| Petroleum products | 28 297 | 18 709 | 9 832 | 11 888 | 13 111 | 15 512 | 39 002 | 42 709 | 27 602 | 7 370 |
| Automobiles | 0 | 0 | 0 | 2 452 | 3 128 | 4 308 | 5 814 | 5 523 | 2 310 | 2 778 |
| Mineral products | 243 | 251 | 1 306 | 2 079 | 1 758 | 2 251 | 4 918 | 5 453 | 5 900 | 7 872 |
| Others | 2 712 | 2 134 | 2 555 | 182 | 181 | 462 | 36 064 | 38 952 | 32 789 | 33 054 |
| Excises on imports | 2 277 | 14 599 | 21 044 | 38 959 | 45 286 | 60 853 | 92 825 | 129 795 | 130 684 | 165 830 |
| Alcohol products | .. | 1 307 | 2 807 | 1 324 | 1 520 | 1 888 | 2 293 | 2 746 | 2 011 | 2 349 |
| Tobacco products | .. | 312 | 167 | 3 | 1 | 949 | 498 | 147 | 419 | 233 |
| Petroleum products | .. | 9 606 | 9 260 | 13 159 | 10 866 | 15 696 | 43 964 | 85 709 | 100 281 | 136 541 |
| Automobiles | .. | 2 711 | 8 114 | 24 027 | 32 391 | 41 485 | 41 446 | 34 006 | 19 273 | 18 263 |
| Mineral products | .. | 0 | 101 | 224 | 264 | 282 | 1 338 | 3 006 | 4 316 | 4 651 |
| Others | .. | 663 | 596 | 222 | 244 | 554 | 3 286 | 4 181 | 4 385 | 3 793 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 50 472 | 71 154 | 80 687 | 60 966 | 63 379 | 60 555 | 74 227 | 73 812 | 81 930 | 92 887 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 23 639 | 32 919 | 40 868 | 51 477 | 58 111 | 70 700 | 107 543 | 127 484 | 109 501 | 122 644 |
| Banks and financial institutions | 9 538 | 14 892 | 22 857 | 26 915 | 29 602 | 33 471 | 33 087 | 50 876 | 45 350 | 48 643 |
| Travel tax (CHED/NCAA) | 1 043 | 1 164 | 1 512 | 1 770 | 1 694 | 2 894 | 3 084 | 3 487 | 1 203 | 42 |
| Immigration tax (BID) | 47 | 40 | 59 | 72 | 87 | 115 | 165 | 241 | 69 | 36 |
| Other | 13 011 | 16 823 | 16 440 | 22 720 | 26 728 | 34 220 | 71 207 | 72 880 | 62 879 | 73 923 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | 3 041 | 7 207 | 9 295 | 11 300 | 13 367 | 15 364 | 15 612 | 15 655 | 11 636 | 17 307 |
| 5210 Recurrent taxes | 3 041 | 7 207 | 9 295 | 11 300 | 13 367 | 15 364 | 15 612 | 15 655 | 11 636 | 17 307 |
| LTO-Motor Vehicle Users' Tax | 3 041 | 7 207 | 9 295 | 11 300 | 13 367 | 15 364 | 15 612 | 15 655 | 11 636 | 17 307 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **17 702** | **36 921** | **51 768** | **85 534** | **93 475** | **103 452** | **169 400** | **180 059** | **152 046** | **195 831** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 17 702 | 36 921 | 51 768 | 85 534 | 93 475 | 103 452 | 169 400 | 180 059 | 152 046 | 195 831 |
| Documentary Stamp Tax | 16 170 | 29 431 | 42 629 | 72 073 | 80 151 | 85 916 | 139 168 | 145 970 | 124 521 | 156 734 |
| DENR-Forest charges | 175 | 84 | 239 | 128 | 136 | 164 | 192 | 250 | 322 | 493 |
| Miscellaneous taxes | 1 356 | 4 543 | 4 391 | 6 219 | 5 888 | 9 086 | 19 708 | 22 684 | 18 244 | 26 636 |
| Other taxes (local government) | 0 | 2 863 | 4 509 | 7 114 | 7 300 | 8 286 | 10 331 | 11 155 | 8 960 | 11 968 |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Heading 5121: The category 'Others' cover excise taxes from sweetened beverages, cosmetic procedures, and non-essentials or miscellaneous goods.
Source: Department of Finance of the Philippines.

StatLink https://stat.link/ri20xm

## Table 4.24. Samoa: Details of tax revenue

Million WST

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | **273** | **341** | **495** | **514** | **523** | **572** | **563** | **543** | **550** |
| 1000 Taxes on income, profits and capital gains | .. | **56** | **84** | **114** | **117** | **116** | **132** | **130** | **129** | **131** |
| 1100 Of individuals | .. | 52 | 46 | 64 | 69 | 68 | 68 | 69 | 69 | 73 |
| 1110 On income and profits | .. | 52 | 46 | 64 | 69 | 68 | 68 | 69 | 69 | 73 |
| 1120 On capital gains | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | 3 | 38 | 51 | 48 | 48 | 64 | 60 | 60 | 58 |
| 1210 On profits | .. | 3 | 38 | 51 | 48 | 48 | 64 | 60 | 60 | 58 |
| 1220 On capital gains of corporates | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | **2** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 2 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Other non-reccurrent taxes on property | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | **216** | **257** | **380** | **397** | **408** | **440** | **434** | **414** | **419** |
| 5100 Taxes on production, sale, transfer, etc | .. | 216 | 257 | 380 | 397 | 408 | 440 | 434 | 414 | 419 |
| 5110 General taxes on goods and services | .. | 100 | 119 | 200 | 198 | 209 | 229 | 232 | 218 | 221 |
| 5111 Value added taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| VAGST on Imports | .. | 82 | .. | .. | .. | .. | .. | .. | .. | .. |
| VAGST on sales of goods and services | .. | 19 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 115 | 137 | 181 | 199 | 199 | 211 | 202 | 196 | 198 |
| 5121 Excises | .. | 72 | 95 | 120 | 134 | 127 | 133 | 132 | 127 | 125 |
| Petroleum Levy | .. | 3 | .. | .. | .. | .. | .. | .. | .. | .. |
| Import Excise | .. | 29 | .. | .. | .. | .. | .. | .. | .. | .. |
| Domestic Excise | .. | 40 | .. | .. | .. | .. | .. | .. | .. | .. |
| 5122 Profits of fiscal monopolies | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | 41 | 38 | 54 | 55 | 59 | 63 | 55 | 60 | 67 |
| 5124 Taxes on exports | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | 3 | 4 | 6 | 10 | 13 | 15 | 14 | 9 | 6 |
| 5127 Other taxes on internat. trade and transactions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 Recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Figures exclude tax revenues collected by sub-national governments as the data are not available.
The data from 2009 were provided on the basis of the IMF's GFSM 2014 classification. Prior to this year, data were provided on a different basis. The differences between the two sets of data are indicated below for the relevant tax revenue categories.
Heading 1000: Income tax revenues from 2009 onwards are net of income tax refunds. Prior to 2009, the income tax revenue figures are gross of refunds
Heading 5111: VAGST revenues from 2009 onwards are net of aid, loan payments by Treasury and VAGST paid by Government departments.
Heading 5123: Import duty from 2009 onwards is net of aid and loan payments by Treasury.
Heading 5126: Data from 2009 include revenues from fisheries' licences. Fisheries' licences revenues are usually classified as non-tax revenues according to the OECD classification set out in Annex A of the Interpretative Guide, but could not be distinguished from other revenues from taxes on specific services.
Source: Bureau of Statistics of Samoa.

StatLink https://stat.link/bpg85n

## Table 4.25. Singapore: Details of tax revenue

Million SGD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **25 627** | **25 687** | **41 848** | **55 647** | **58 699** | **66 363** | **66 203** | **67 645** | **61 409** | **74 761** |
| 1000 Taxes on income, profits and capital gains | **13 538** | **12 912** | **18 687** | **24 890** | **26 378** | **32 065** | **30 818** | **32 535** | **32 997** | **37 132** |
| 1100 Of individuals | 3 543 | 3 425 | 6 470 | 9 235 | 10 526 | 10 724 | 11 706 | 12 368 | 12 748 | 14 223 |
| 1110 On income and profits | 3 543 | 3 425 | 6 470 | 9 235 | 10 526 | 10 724 | 11 706 | 12 368 | 12 748 | 14 223 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 9 509 | 8 589 | 11 260 | 14 253 | 14 378 | 19 810 | 17 523 | 18 530 | 18 631 | 21 051 |
| 1210 On profits | 9 509 | 8 589 | 11 260 | 14 253 | 14 378 | 19 810 | 17 523 | 18 530 | 18 631 | 21 051 |
| From corporate profits | 8 316 | 7 340 | 10 687 | 13 815 | 13 602 | 14 944 | 16 032 | 16 732 | 16 112 | 18 196 |
| Statutory board contributions | 1 192 | 1 249 | 573 | 438 | 776 | 4 866 | 1 491 | 1 798 | 2 519 | 2 855 |
| 1220 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 486 | 898 | 957 | 1 402 | 1 474 | 1 532 | 1 590 | 1 637 | 1 618 | 1 859 |
| Withholding taxes | 486 | 898 | 957 | 1 402 | 1 474 | 1 532 | 1 590 | 1 637 | 1 618 | 1 859 |
| 2000 Social security contributions | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **2 863** | **2 876** | **6 080** | **7 224** | **7 638** | **9 345** | **9 256** | **8 961** | **7 024** | **11 435** |
| 4100 Recurrent taxes on immovable property | 1 535 | 1 829 | 2 798 | 4 456 | 4 359 | 4 440 | 4 649 | 4 761 | 3 128 | 4 672 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 71 | 81 | 5 | -1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 4310 Estate and inheritance taxes | 71 | 81 | 5 | -1 | 0 | 0 | 0 | 0 | 0 | 1 |
| 4320 Gift taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4400 Taxes on financial and capital transactions | 1 257 | 967 | 3 277 | 2 769 | 3 278 | 4 905 | 4 607 | 4 199 | 3 896 | 6 762 |
| 4500 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **7 967** | **8 722** | **14 376** | **17 657** | **18 638** | **18 933** | **19 499** | **19 466** | **17 782** | **20 916** |
| 5100 Taxes on production, sale, transfer, etc | 5 462 | 7 289 | 12 525 | 15 897 | 16 490 | 16 781 | 16 876 | 17 047 | 15 442 | 18 691 |
| 5110 General taxes | 2 121 | 3 815 | 8 198 | 10 345 | 11 078 | 10 960 | 11 137 | 11 164 | 10 346 | 12 628 |
| 5111 Value added taxes | 2 121 | 3 815 | 8 198 | 10 345 | 11 078 | 10 960 | 11 137 | 11 164 | 10 346 | 12 628 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 3 341 | 3 474 | 4 327 | 5 552 | 5 412 | 5 821 | 5 739 | 5 883 | 5 096 | 6 063 |
| 5121 Excises | 1 847 | 1 974 | 2 048 | 2 833 | 2 730 | 3 133 | 3 075 | 3 264 | 3 374 | 3 750 |
| Liquors | .. | 368 | 470 | 638 | 640 | 663 | 678 | 678 | 742 | 759 |
| Tobacco | .. | 713 | 889 | 1 205 | 986 | 1 174 | 1 122 | 1 160 | 1 476 | 1 356 |
| Petroleum Products | .. | 373 | 419 | 584 | 596 | 827 | 784 | 986 | 874 | 1 109 |
| Motor Vehicles | .. | 518 | 267 | 399 | 502 | 463 | 486 | 435 | 282 | 328 |
| Compressed Natural Gas Unit Duty | .. | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 0 | 0 |
| Others | .. | 3 | 5 | 5 | 5 | 5 | 6 | 5 | 1 | 1 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 1 494 | 1 501 | 2 279 | 2 719 | 2 682 | 2 688 | 2 664 | 2 620 | 1 722 | 2 313 |
| Betting duty | 1 494 | 1 501 | 2 279 | 2 719 | 2 682 | 2 688 | 2 664 | 2 620 | 1 722 | 2 313 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and perform activities | 2 506 | 1 432 | 1 851 | 1 760 | 2 148 | 2 153 | 2 623 | 2 419 | 2 341 | 2 424 |
| 5210 Recurrent taxes | 2 506 | 1 432 | 1 851 | 1 760 | 2 148 | 2 153 | 2 623 | 2 419 | 2 133 | 2 226 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 208 | 198 |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **1 259** | **1 177** | **2 706** | **5 876** | **6 045** | **6 019** | **6 629** | **6 683** | **3 606** | **5 278** |
| 6100 Paid solely by business | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6200 Other | 1 259 | 1 177 | 2 706 | 5 876 | 6 045 | 6 019 | 6 629 | 6 683 | 3 606 | 5 278 |

Note: .. Not available
Data are on a fiscal year basis ending 31st March. For example, the data for 2021 represent 1 April 2021 to 31 March 2022.
The data are on a cash basis.
For some headings, components may not sum up to the total due to rounding issues.
Heading 2000: There are no social security contributions in Singapore.
Heading 4100: Recurrent taxes on immovable property includes tax levied on all private properties, as well as properties owned by statutory boards.
Heading 5123: Customs and import duties are included in heading 5121 as disaggregation is not available.
Heading 5220: This heading includes carbon tax. Singapore started the collection of carbon tax in fiscal year 2020.
Source: Ministry of Finance of Singapore.

StatLink https://stat.link/tbvdj3

## Table 4.26. Solomon Islands: Details of tax revenue

Million SBD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | .. | **1 376** | **2 392** | **2 367** | **2 632** | **3 013** | **2 623** | **2 382** | **2 361** |
| 1000 Taxes on income, profits and capital gains | .. | .. | **418** | **719** | **690** | **780** | **794** | **757** | **690** | **714** |
| 1100 Of individuals | .. | .. | 280 | 437 | 411 | 491 | 505 | 509 | 406 | 412 |
| 1110 On income and profits | .. | .. | 280 | 437 | 411 | 491 | 505 | 509 | 406 | 412 |
| 1120 On capital gains | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | .. | 137 | 283 | 278 | 289 | 288 | 248 | 284 | 302 |
| 1210 On profits | .. | .. | 137 | 283 | 278 | 289 | 288 | 248 | 284 | 302 |
| Dividend Withholding Tax (WHT) | .. | .. | 41 | 118 | 106 | 114 | 86 | 43 | 71 | 119 |
| Non-resident WHT | .. | .. | 43 | 71 | 68 | 66 | 59 | 71 | 74 | 48 |
| Resident WHT | .. | .. | 53 | 94 | 105 | 110 | 143 | 134 | 138 | 135 |
| 1220 On capital gains of corporates | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | .. | **8** | **19** | **17** | **14** | **16** | **15** | **12** | **11** |
| 4100 Recurrent taxes on immovable property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | 8 | 19 | 17 | 14 | 16 | 15 | 12 | 11 |
| 4500 Other non-reccurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | .. | **951** | **1 654** | **1 660** | **1 838** | **2 204** | **1 852** | **1 680** | **1 636** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | 944 | 1 638 | 1 643 | 1 821 | 2 188 | 1 834 | 1 660 | 1 618 |
| 5110 General taxes on goods and services | .. | .. | 458 | 721 | 682 | 773 | 867 | 750 | 703 | 759 |
| 5111 Value added taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | .. | .. | 458 | 721 | 682 | 773 | 867 | 750 | 703 | 759 |
| 5113 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | 486 | 917 | 961 | 1 047 | 1 321 | 1 084 | 957 | 859 |
| 5121 Excises | .. | .. | 106 | 144 | 163 | 173 | 233 | 198 | 221 | 202 |
| Tobacco | .. | .. | 59 | 89 | 95 | 109 | 139 | 122 | 139 | 130 |
| Beer | .. | .. | 34 | 49 | 61 | 63 | 93 | 55 | 52 | 71 |
| Spirits | .. | .. | 12 | 6 | 7 | 2 | 0 | 18 | 23 | 0 |
| Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 4 | 6 | 0 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 136 | 214 | 215 | 243 | 295 | 261 | 256 | 0 |
| 5124 Taxes on exports | .. | .. | 245 | 560 | 582 | 631 | 794 | 624 | 481 | 384 |
| Export duty on minerals | .. | .. | 2 | 1 | 2 | 1 | 1 | 2 | 0 | 2 |
| Export duty on shells | .. | .. | 1 | 1 | 0 | 0 | 1 | 0 | 1 | 1 |
| Export duty on fish | .. | .. | 2 | 1 | 1 | 2 | 1 | 2 | 1 | 1 |
| Export duty on timber/log | .. | .. | 240 | 469 | 579 | 627 | 790 | 618 | 477 | 377 |
| Export duty on other products | .. | .. | 0 | 88 | 1 | 1 | 1 | 2 | 2 | 3 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | .. | 7 | 16 | 17 | 17 | 16 | 18 | 19 | 19 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 5210 Recurrent taxes | .. | .. | 7 | 16 | 17 | 17 | 16 | 18 | 19 | 19 |
| 5211 Paid by households: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5212 Paid by others: motor vehicles | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5213 Paid in respect of other goods | .. | .. | 7 | 16 | 17 | 17 | 16 | 18 | 19 | 19 |
| 5220 Non-recurrent taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **..** | **..** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Figures exclude tax revenues collected by sub-national governments as the data are not available.
Some revenues (e.g. customs fees, penalties) amounting to about 2,35 million in 2021 are considered as non-tax revenues according to the OECD classification, described in the interpretative guide in Annex A. The national classification of Solomon Islands classifies these revenues as tax revenues.
Source: Solomon Islands Ministry of Finance and Treasury.

StatLink https://stat.link/bd3u2y

## Table 4.27. Thailand: Details of tax revenue

Million THB

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **740 147** | **1 403 136** | **1 870 452** | **2 568 168** | **2 595 696** | **2 673 414** | **2 856 898** | **2 897 782** | **2 614 153** | **2 624 302** |
| 1000 Taxes on income, profits and capital gains | **235 421** | **491 796** | **682 860** | **895 205** | **894 058** | **893 754** | **975 030** | **1 031 929** | **912 618** | **923 794** |
| 1100 Of individuals | 87 420 | 138 383 | 187 687 | 268 290 | 283 003 | 275 928 | 281 123 | 298 444 | 297 266 | 295 286 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | 148 001 | 353 413 | 495 173 | 626 915 | 611 055 | 617 826 | 693 907 | 733 486 | 615 352 | 628 508 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **27 073** | **68 793** | **132 394** | **144 803** | **145 693** | **153 488** | **162 127** | **172 134** | **151 347** | **107 236** |
| 2100 Employees | 12 704 | 33 926 | 0 | 66 027 | 68 574 | 70 993 | 75 249 | 79 418 | 69 116 | 46 626 |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | 14 369 | 33 926 | 127 844 | 70 103 | 72 714 | 74 681 | 78 656 | 83 320 | 73 280 | 50 670 |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | 0 | 941 | 4 549 | 8 674 | 4 405 | 7 814 | 8 222 | 9 396 | 8 951 | 9 940 |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **16 283** | **32 602** | **24 666** | **68 157** | **60 364** | **73 946** | **78 533** | **78 277** | **37 135** | **35 790** |
| 4100 Recurrent taxes on immovable property | 9 094 | 14 095 | 24 592 | 33 530 | 33 751 | 37 955 | 38 166 | 37 098 | 6 047 | 5 366 |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | 0 | 0 | 74 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | 0 | 0 | 0 | 0 | 0 | 65 | 218 | 449 | 158 | 364 |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | 7 189 | 18 508 | 0 | 34 627 | 26 613 | 35 927 | 40 149 | 40 731 | 30 930 | 30 060 |
| 4500 Other non-reccurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | **457 826** | **791 565** | **1 016 829** | **1 442 327** | **1 477 187** | **1 533 483** | **1 620 247** | **1 596 431** | **1 495 090** | **1 540 057** |
| 5100 Taxes on production, sale, transfer, etc | 444 986 | 769 142 | 990 052 | 1 262 437 | 1 312 202 | 1 386 480 | 1 456 652 | 1 447 646 | 1 335 974 | 1 405 282 |
| 5110 General taxes on goods and services | 171 113 | 343 678 | 388 856 | 535 121 | 558 192 | 584 342 | 633 623 | 596 676 | 552 496 | 625 344 |
| 5111 Value added taxes | 169 425 | 314 592 | 388 856 | 535 121 | 558 192 | 584 342 | 633 623 | 596 676 | 552 496 | 625 344 |
| 5112 Sales tax | 1 688 | 29 086 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 273 873 | 425 464 | 601 197 | 727 316 | 754 010 | 802 138 | 823 029 | 850 969 | 783 479 | 779 937 |
| 5121 Excises | 180 884 | 294 687 | 478 257 | 559 388 | 589 363 | 642 966 | 662 141 | 683 725 | 635 347 | 621 703 |
| 5122 Profits of fiscal monopolies | 5 310 | 5 985 | 4 879 | 8 106 | 5 148 | 7 116 | 174 | 928 | 643 | 3 124 |
| 5123 Customs and import duties | 84 902 | 107 393 | 92 675 | 100 156 | 97 400 | 90 485 | 93 665 | 97 837 | 84 072 | 92 726 |
| 5124 Taxes on exports | 2 329 | 3 888 | 168 | 202 | 103 | 81 | 143 | 209 | 133 | 260 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 448 | 13 300 | 25 218 | 59 463 | 61 996 | 61 490 | 66 905 | 68 270 | 63 283 | 62 125 |
| 5127 Other taxes on internat. trade and transactions | 0 | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | 12 840 | 22 424 | 26 777 | 179 890 | 164 985 | 147 003 | 163 595 | 148 785 | 159 116 | 134 775 |
| 5210 Recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | **3 544** | **18 379** | **13 703** | **17 677** | **18 394** | **18 743** | **20 962** | **19 010** | **17 963** | **17 426** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available

Data are on a fiscal year basis ending 30th September. For example, the data for 2021 represents 1 October 2020 to 30 September 2021.

The data are on a cash basis.
Tax revenues submitted by the Ministry of Finance for 2000 - 2012 are based on data gathered by the IMF.
Source: Ministry of Finance in Thailand.

StatLink https://stat.link/47zgx9

## Table 4.28. Tokelau: Details of tax revenue

Thousand NZD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | .. | **1 694** | **2 151** | **2 176** | **2 518** | **2 843** | **3 040** | **3 279** | **3 442** |
| 1000 Taxes on income, profits and capital gains | .. | .. | **866** | **1 100** | **1 188** | **1 404** | **1 346** | **1 631** | **1 667** | **1 719** |
| 1100 Of individuals | .. | .. | 866 | 1 100 | 1 188 | 1 404 | 1 346 | 1 631 | 1 667 | 1 719 |
| 1110 On income and profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1120 On capital gains | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1200 Corporate | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1210 On profits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1220 On capital gains of corporates | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1300 Unallocable between 1100 and 1200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Other non-reccurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | .. | .. | **828** | **1 051** | **988** | **1 114** | **1 497** | **1 409** | **1 612** | **1 723** |
| 5100 Taxes on production, sale, transfer, etc | .. | .. | 828 | 1 051 | 988 | 1 114 | 1 497 | 1 409 | 1 612 | 1 723 |
| 5110 General taxes on goods and services | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5111 Value added taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5112 Sales tax | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | .. | 828 | 1 051 | 988 | 1 114 | 1 497 | 1 409 | 1 612 | 1 723 |
| 5121 Excises | .. | .. | 827 | 1 050 | 984 | 1 104 | 1 489 | 1 406 | 1 612 | 1 719 |
| Duty On Tobacco | .. | .. | 379 | 558 | 539 | 702 | 966 | 948 | 1 101 | 1 115 |
| Duty On Liqour | .. | .. | 222 | 288 | 251 | 200 | 266 | 240 | 288 | 332 |
| Duty On General Goods : resale | .. | .. | 226 | 204 | 194 | 202 | 257 | 218 | 223 | 272 |
| 5122 Profits of fiscal monopolies | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | .. | 1 | 1 | 4 | 10 | 8 | 3 | 0 | 4 |
| 5127 Other taxes on internat. trade and transactions | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 Recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Source: National Statistics Office of Tokelau.

StatLink https://stat.link/jkrz0o

## Table 4.29. Vanuatu: Details of tax revenue

Million VUV

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | **6 098** | **7 362** | **11 089** | **13 477** | **13 324** | **16 249** | **17 976** | **18 254** | **14 732** | **11 543** |
| 1000 Taxes on income, profits and capital gains | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 1100 Of individuals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1110 On income and profits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1120 On capital gains | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1210 On profits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1220 On capital gains of corporates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | **196** | **267** | **485** | **402** | **383** | **488** | **566** | **648** | **495** | **299** |
| 4100 Recurrent taxes on immovable property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4110 Households | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4120 Others | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4200 Recurrent taxes on net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4310 Estate and inheritance taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4500 Other non-reccurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5000 Taxes on goods and services | **5 902** | **7 095** | **10 603** | **13 075** | **12 941** | **15 761** | **17 410** | **17 606** | **14 237** | **11 244** |
| 5100 Taxes on production, sale, transfer, etc | 5 902 | 7 095 | 8 829 | 10 898 | 10 708 | 13 024 | 14 713 | 14 598 | 12 269 | 10 068 |
| 5110 General taxes on goods and services | 3 441 | 4 526 | 4 301 | 5 769 | 5 549 | 6 912 | 8 235 | 8 134 | 6 495 | 5 364 |
| 5111 Value added taxes | 3 441 | 4 526 | 4 301 | 5 769 | 5 549 | 6 912 | 8 235 | 8 134 | 6 495 | 5 364 |
| 5112 Sales tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | 2 461 | 2 569 | 4 528 | 5 130 | 5 159 | 6 112 | 6 478 | 6 464 | 5 773 | 4 705 |
| 5121 Excises | 76 | 154 | 1 882 | 2 180 | 2 219 | 2 578 | 2 784 | 2 830 | 2 633 | 2 142 |
| 5122 Profits of fiscal monopolies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | 2 385 | 2 415 | 2 646 | 2 950 | 2 940 | 3 534 | 3 694 | 3 635 | 3 140 | 2 563 |
| 5124 Taxes on exports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5210 Recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5300 Unallocable between 5100 and 5200 | 0 | 0 | 1 774 | 2 177 | 2 233 | 2 737 | 2 697 | 3 008 | 1 968 | 1 176 |
| 6000 Other taxes | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available

Year ending December 31st.

Source: Department of Finance and Treasury of Vanuatu.

StatLink https://stat.link/z9riwg

## Table 4.30. Viet Nam: Details of tax revenue

Billion VND

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total tax revenue | .. | **172 722** | **546 771** | **943 196** | **1 035 456** | **1 158 960** | **1 285 632** | **1 458 674** | **1 421 593** | **1 545 120** |
| 1000 Taxes on income, profits and capital gains | .. | **80 081** | **174 931** | **256 753** | **254 916** | **295 983** | **345 256** | **380 016** | **372 123** | **446 748** |
| 1100 Of individuals | .. | 4 234 | 26 276 | 56 723 | 65 239 | 78 783 | 94 364 | 109 406 | 115 150 | 127 655 |
| 1110 On income and profits | .. | 4 234 | 26 276 | 56 723 | 65 239 | 78 783 | 94 364 | 109 406 | 115 150 | 127 655 |
| 1120 On capital gains | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1200 Corporate | .. | 75 847 | 148 655 | 200 030 | 189 677 | 217 200 | 250 892 | 270 610 | 256 973 | 319 093 |
| 1210 On profits | .. | 75 847 | 148 655 | 200 030 | 189 677 | 217 200 | 250 892 | 270 610 | 256 973 | 319 093 |
| 1220 On capital gains of corporates | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1300 Unallocable between 1100 and 1200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2000 Social security contributions | .. | .. | **80 855** | **217 755** | **256 391** | **290 861** | **331 611** | **406 947** | **433 147** | **432 030** |
| 2100 Employees | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2110 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2120 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2200 Employers | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2210 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2220 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2300 Self-employed or non-employed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2310 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2320 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2400 Unallocable between 2100, 2200 and 2300 | .. | .. | 80 855 | 217 755 | 256 391 | 290 861 | 331 611 | 406 947 | 433 147 | 432 030 |
| 2410 On a payroll basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 2420 On an income tax basis | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 3000 Taxes on payroll and workforce | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 4000 Taxes on property | .. | **647** | **1 452** | **1 537** | **1 479** | **1 726** | **1 901** | **2 060** | **2 073** | **2 035** |
| 4100 Recurrent taxes on immovable property | .. | 647 | 1 452 | 1 537 | 1 479 | 1 726 | 1 901 | 2 060 | 2 073 | 2 035 |
| 4110 Households | .. | 515 | 1 396 | 1 479 | 1 419 | 1 687 | 1 874 | 2 040 | 2 067 | 2 025 |
| 4120 Others | .. | 132 | 56 | 58 | 60 | 39 | 27 | 20 | 6 | 10 |
| 4200 Recurrent taxes on net wealth | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4210 Individual | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4220 Corporate | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4300 Estate, inheritance and gift taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4310 Estate and inheritance taxes | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4320 Gift taxes | .. | 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 4400 Taxes on financial and capital transactions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4500 Other non-reccurrent taxes on property | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4510 On net wealth | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4520 Other non-recurrent taxes | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4600 Other recurrent taxes on property | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5000 Taxes on goods and services | .. | **91 994** | **289 533** | **467 151** | **522 670** | **570 390** | **606 864** | **669 652** | **614 250** | **664 307** |
| 5100 Taxes on production, sale, transfer, etc | .. | 89 197 | 276 922 | 444 746 | 495 359 | 542 777 | 574 455 | 629 462 | 579 427 | 626 141 |
| 5110 General taxes on goods and services | .. | 45 878 | 155 022 | 251 758 | 269 627 | 314 508 | 344 063 | 362 691 | 340 068 | 375 649 |
| 5111 Value added taxes | .. | 45 878 | 155 022 | 251 758 | 269 627 | 314 508 | 344 063 | 362 691 | 340 068 | 375 649 |
| Domestic VAT | .. | 31 424 | 98 739 | 181 770 | 192 562 | 212 518 | 228 840 | 247 100 | 241 262 | 249 539 |
| VAT on imports | .. | 14 454 | 56 283 | 69 988 | 77 065 | 101 990 | 115 223 | 115 591 | 98 806 | 126 110 |
| 5112 Sales tax | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5113 Other | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5120 Taxes on specific goods and services | .. | 43 319 | 121 900 | 192 988 | 225 732 | 228 269 | 230 392 | 266 771 | 239 359 | 250 492 |
| 5121 Excises | .. | 43 319 | 121 900 | 192 988 | 225 732 | 228 269 | 230 392 | 266 771 | 239 359 | 250 492 |
| Domestic excises | .. | 15 716 | 37 311 | 66 653 | 85 853 | 86 585 | 96 025 | 106 753 | 100 090 | 102 160 |
| Environmental protection tax | .. | 3 943 | 10 521 | 27 020 | 43 632 | 44 666 | 47 050 | 63 075 | 60 631 | 58 592 |
| Excise tax on imports | .. | 23 660 | 74 068 | 99 315 | 96 247 | 97 018 | 87 317 | 96 943 | 78 638 | 89 740 |
| 5122 Profits of fiscal monopolies | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5123 Customs and import duties | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5124 Taxes on exports | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5125 Taxes on investment goods | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5126 Taxes on specific services | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5127 Other taxes on internat. trade and transactions | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5128 Other taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5130 Unallocable between 5110 and 5120 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5200 Taxes on use of goods and to perform activities | .. | 2 797 | 12 611 | 22 405 | 27 311 | 27 613 | 32 409 | 40 190 | 34 823 | 38 166 |
| 5210 Recurrent taxes | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5211 Paid by households: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5212 Paid by others: motor vehicles | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5213 Paid in respect of other goods | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 5220 Non-recurrent taxes | .. | 2 797 | 12 611 | 22 405 | 27 311 | 27 613 | 32 409 | 40 190 | 34 823 | 38 166 |
| 5300 Unallocable between 5100 and 5200 | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6000 Other taxes | .. | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| 6100 Paid solely by business | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6200 Other | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
The figures include both central government and sub-national government revenues, but segregation is not available.
Heading 2000: The data consist of revenues from social insurance, health insurance and unemployment insurance. Compulsory contributions from employers and employees account for the majority of these revenues. The data also include a smaller amount of voluntary contributions and other revenues that are not considered as tax revenues according to the OECD classification described in the Interpretative Guide, as they cannot be distinguished from the total. Data are not available before 2010.
Heading 4110: This heading shows the revenues from the land and housing tax. A distinction between the amounts paid by households and the amounts paid by other taxpayers could not be made.
Source: General Statistics Office Viet Nam.

StatLink https://stat.link/26oq4x

# 5 Comparative and country tables, non-tax revenues, 2007-2021

## Non-tax revenue tables, 2007-2021

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 2007 to 2021.

Complete series for the comparative tables are available on line at OECD (2023), “Revenue Statistics - Asian and Pacific Economies: Comparative tables”, OECD Tax statistics (database). Full time series for the country tables can be accessed at https://stats.oecd.org/ within the theme Public Sector, Taxation and Market Regulation/Taxation/Revenue Statistics Asian and Pacific Economies.

## Table 5.1. Total non-tax revenue as percentage of GDP in selected economies, 2000-21

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Bhutan | 31.5 | 25.3 | 22.1 | 17.7 | 15.0 | 16.4 | 13.1 | 19.5 | 19.4 | 19.3 |
| Cambodia[1] | .. | 4.3 | 6.4 | 4.0 | 5.1 | 4.7 | 5.1 | 5.1 | 4.2 | 3.6 |
| Cook Islands | .. | .. | 13.5 | 13.9 | 16.4 | 13.7 | 12.3 | 14.9 | 35.1 | 20.8 |
| Fiji | .. | .. | 2.9 | 2.9 | 3.2 | 3.5 | 3.6 | 3.5 | 4.1 | 7.9 |
| Kazakhstan | 0.4 | 1.6 | 1.0 | 1.4 | 1.2 | 1.1 | 1.7 | 1.5 | 1.2 | 1.5 |
| Kyrgyzstan | 3.4 | 4.4 | 8.3 | 10.7 | 7.9 | 8.5 | 6.3 | 7.6 | 7.8 | 8.3 |
| Lao PDR | .. | .. | 9.5 | 7.7 | 4.5 | 5.3 | 5.4 | 5.1 | 3.8 | 5.4 |
| Maldives | .. | 0.0 | 10.2 | 6.7 | 7.2 | 6.8 | 6.8 | 6.4 | 5.7 | 6.7 |
| Mongolia | .. | .. | 6.5 | 6.4 | 5.1 | 4.3 | 4.6 | 4.3 | 3.7 | 4.0 |
| Nauru | .. | .. | .. | 65.7 | 82.7 | 79.1 | 103.8 | 87.3 | 75.4 | 89.0 |
| Pakistan | .. | .. | .. | 2.5 | 2.8 | 2.0 | 1.0 | 3.3 | 2.1 | 1.7 |
| Papua New Guinea | .. | .. | 4.7 | 3.2 | 3.2 | 3.2 | 4.5 | 3.3 | 2.7 | 2.9 |
| Philippines | .. | .. | .. | 2.0 | 1.8 | 1.7 | 1.8 | 2.0 | 2.3 | 1.7 |
| Samoa[2] | .. | 8.7 | 8.9 | 4.4 | 4.5 | 5.3 | 5.6 | 10.9 | 11.5 | 10.8 |
| Singapore | 10.1 | 6.0 | 3.5 | 4.4 | 4.4 | 5.3 | 4.3 | 7.1 | 4.6 | 3.9 |
| Thailand | .. | 2.9 | 3.3 | 3.6 | 3.7 | 3.6 | 3.8 | 3.7 | 4.0 | 3.6 |
| Tokelau[3] | .. | .. | 154.6 | 230.4 | 236.5 | 210.0 | 236.4 | 220.1 | 218.7 | 201.3 |
| Vanuatu | 1.0 | 2.8 | 8.6 | 15.4 | 9.8 | 14.2 | 19.8 | 24.3 | 23.6 | 16.0 |
| Viet Nam | .. | 7.2 | 4.5 | 5.3 | 5.7 | 6.7 | 6.8 | 6.5 | 6.5 | 5.4 |

Note: .. Not available

Figures include non-tax revenue data collected by sub-national governments for Cambodia, Kazakhstan, Mongolia, Pakistan, the Philippines and Thailand. They exclude non-tax revenue collected by sub-national governments as the data are not available for the remaining economies.

1. Local government revenue data are not available before 2012.
2. The data prior to 2009 are reported on a different basis (for more information see Table 5.18).
3. 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.

StatLink https://stat.link/t8vk2x

## Table 5.2. Non-tax revenue of main headings as percentage of GDP in selected economies, 2021

| | Grants | Property income | Sales of goods and services | Fines, penalties and forfeits | Miscellaneous and unidentified revenue |
|---|---|---|---|---|---|
| Bhutan | 10.6 | 5.8 | 2.8 | 0.0 | 0.0 |
| Cambodia | 1.6 | 0.5 | 1.2 | 0.3 | 0.1 |
| Cook Islands | 17.9 | 1.5 | 1.4 | 0.0 | 0.0 |
| Fiji | 4.6 | 1.5 | 1.7 | 0.0 | 0.0 |
| Kazakhstan | 0.0 | 1.2 | 0.1 | 0.1 | 0.0 |
| Kyrgyzstan | 1.9 | 2.5 | 2.6 | 0.3 | 1.1 |
| Lao PDR | 2.0 | 2.0 | 0.9 | 0.0 | 0.5 |
| Maldives | 0.0 | 0.7 | 5.1 | 0.5 | 0.4 |
| Mongolia | 0.3 | 1.5 | 0.3 | 0.4 | 1.5 |
| Nauru | 36.2 | 28.3 | 15.3 | 0.0 | 9.0 |
| Pakistan | 0.0 | 1.2 | 0.1 | 0.0 | 0.4 |
| Papua New Guinea | 2.2 | 0.6 | 0.0 | 0.0 | 0.1 |
| Philippines | 0.0 | 0.8 | 0.4 | 0.0 | 0.6 |
| Samoa[1] | 7.1 | 1.4 | 2.4 | 0.0 | 0.0 |
| Singapore | 0.0 | 2.8 | 0.9 | 0.1 | 0.2 |
| Thailand | 0.0 | 1.8 | 1.1 | 0.1 | 0.6 |
| Tokelau[2] | 80.6 | 112.5 | 8.2 | 0.0 | 0.0 |
| Vanuatu | 6.6 | 0.0 | 0.0 | 0.0 | 9.4 |
| Viet Nam | 0.0 | 0.4 | 3.5 | 0.0 | 1.5 |

Note: Figures include non-tax revenue data collected by sub-national governments for Cambodia, Kazakhstan, Mongolia, Pakistan, the Philippines and Thailand. They exclude non-tax revenue collected by sub-national governments as the data are not available for the remaining economies.

1. The data prior to 2009 are reported on a different basis (for more information see Table 5.18).

2. 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.

StatLink https://stat.link/gmjxcq

## Table 5.3. Non-tax revenue of main headings as percentage of total non-tax revenues in selected economies, 2021

| | Grants | Property income | Sales of goods and services | Fines, penalties and forfeits | Miscellaneous and unidentified revenue |
|---|---|---|---|---|---|
| Bhutan | 55.1 | 30.1 | 14.6 | 0.3 | 0.0 |
| Cambodia | 43.5 | 15.2 | 32.6 | 7.1 | 1.7 |
| Cook Islands | 86.4 | 7.1 | 6.6 | 0.0 | 0.0 |
| Fiji | 58.9 | 19.3 | 21.2 | 0.2 | 0.4 |
| Kazakhstan | 0.0 | 81.7 | 9.3 | 9.0 | 0.0 |
| Kyrgyzstan | 22.3 | 30.1 | 31.3 | 3.4 | 13.0 |
| Lao PDR | 37.8 | 37.4 | 15.8 | 0.3 | 8.7 |
| Maldives | 0.0 | 11.1 | 76.0 | 6.8 | 6.1 |
| Mongolia | 8.7 | 37.7 | 7.1 | 10.1 | 36.4 |
| Nauru | 40.7 | 31.9 | 17.2 | 0.0 | 10.2 |
| Pakistan | 2.8 | 72.6 | 3.4 | 0.0 | 21.2 |
| Papua New Guinea | 76.5 | 20.2 | 0.4 | 0.0 | 2.9 |
| Philippines | 0.1 | 45.0 | 21.1 | 0.0 | 33.8 |
| Samoa | 65.2 | 12.7 | 21.9 | 0.3 | 0.0 |
| Singapore | 0.0 | 72.5 | 22.0 | 1.6 | 3.9 |
| Thailand | 0.3 | 50.7 | 30.9 | 1.7 | 16.3 |
| Tokelau | 40.1 | 55.9 | 4.1 | 0.0 | 0.0 |
| Vanuatu | 41.1 | 0.0 | 0.0 | 0.0 | 58.9 |
| Viet Nam | 0.7 | 7.6 | 64.6 | 0.0 | 27.1 |

Note: Figures include non-tax revenue data collected by sub-national governments for Cambodia, Kazakhstan, Mongolia, Pakistan, the Philippines and Thailand. They exclude non-tax revenue collected by sub-national governments as the data are not available for the remaining economies.

StatLink https://stat.link/6h79lf

## Table 5.4. Total non-tax revenue in selected economies in millions of US dollars at market exchange rates

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Bhutan | 147.5 | 216.7 | 364.0 | 391.2 | 344.2 | 404.4 | 349.0 | 484.4 | 481.7 | 521.4 |
| Cambodia | .. | 268.9 | 718.9 | 724.3 | 1 014.7 | 1 036.8 | 1 245.0 | 1 388.5 | 1 081.9 | 952.9 |
| Cook Islands | .. | 52.5 | 33.1 | 42.5 | 53.1 | 51.3 | 49.0 | 53.3 | 79.4 | 58.3 |
| Fiji | .. | .. | 90.3 | 135.8 | 159.4 | 189.2 | 201.2 | 190.5 | 184.3 | 337.3 |
| Kazakhstan | 67.6 | 893.4 | 1 459.6 | 2 555.9 | 1 666.5 | 1 777.8 | 3 126.7 | 2 729.6 | 1 999.3 | 2 977.1 |
| Kyrgyzstan | 46.4 | 109.1 | 396.6 | 714.5 | 537.4 | 652.1 | 523.8 | 677.3 | 610.4 | 729.0 |
| Lao PDR | .. | .. | 711.5 | 1 104.3 | 709.8 | 896.1 | 974.7 | 957.3 | 712.5 | 997.6 |
| Maldives | .. | 0.0 | 264.2 | 274.8 | 316.4 | 322.0 | 359.6 | 359.8 | 211.8 | 361.6 |
| Mongolia | .. | .. | 470.4 | 740.4 | 566.0 | 494.6 | 602.5 | 611.0 | 502.1 | 629.7 |
| Nauru | .. | .. | .. | 66.0 | 88.9 | 102.5 | 135.6 | 112.9 | 101.2 | 139.0 |
| Pakistan | .. | .. | .. | 8 037.4 | 9 514.1 | 7 592.1 | 4 149.7 | 11 396.3 | 7 529.5 | 7 127.6 |
| Papua New Guinea | .. | .. | 671.6 | 703.0 | 658.8 | 721.2 | 1 096.1 | 815.4 | 662.2 | 789.3 |
| Philippines | .. | .. | .. | 6 201.4 | 5 660.9 | 5 574.2 | 6 342.4 | 7 349.7 | 8 360.3 | 6 695.1 |
| Samoa | .. | 42.3 | 61.8 | 40.4 | 38.2 | 47.1 | 52.5 | 97.2 | 92.2 | 91.5 |
| Singapore | 9 912.0 | 7 886.3 | 8 539.4 | 13 526.3 | 14 340.4 | 18 536.4 | 16 463.0 | 26 838.4 | 16 476.6 | 17 203.5 |
| Thailand | .. | 5 311.8 | 11 147.6 | 14 140.3 | 14 942.5 | 16 003.4 | 19 019.7 | 20 248.3 | 20 098.2 | 18 147.5 |
| Tokelau | .. | .. | 10.7 | 22.9 | 24.4 | 22.4 | 25.7 | 22.9 | 22.4 | 22.1 |
| Vanuatu | 2.8 | 11.0 | 56.4 | 114.4 | 76.3 | 125.0 | 184.1 | 225.5 | 238.3 | 150.9 |
| Viet Nam | .. | 4 160.6 | 6 403.8 | 12 442.3 | 14 411.1 | 18 514.2 | 20 748.4 | 21 607.6 | 22 477.8 | 19 855.0 |

Note: .. Not available
This table is derived by dividing the total non-tax revenue figures for each economy (in millions of local currency) by the exchange rate figures shown in Table 3.20.

StatLink https://stat.link/7gl53b

## Table 5.5. Bhutan: Details of non-tax revenue

Million NU

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | **6 437** | **9 443** | **16 981** | **24 270** | **22 838** | **26 864** | **22 737** | **34 168** | **34 909** | **38 437** |
| Grants | 3 711 | 6 425 | 10 498 | 14 890 | 12 987 | 14 847 | 10 516 | 16 426 | 14 882 | 21 185 |
| Property income | 2 193 | 2 512 | 5 627 | 8 295 | 8 748 | 10 763 | 10 838 | 12 850 | 11 477 | 11 551 |
| Rents and royalties | 286 | 407 | 711 | 1 565 | 1 938 | 3 855 | 4 640 | 4 346 | 4 866 | 4 468 |
| Interest and dividends | 1 907 | 2 104 | 4 915 | 6 729 | 6 810 | 6 907 | 6 198 | 8 505 | 6 611 | 7 084 |
| Druk Holding and Investments (DHI) dividends | 0 | 0 | 1 470 | 3 781 | 4 037 | 4 020 | 3 349 | 4 551 | 3 020 | 3 976 |
| DGPC dividends | 1 201 | 1 391 | 1 519 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dividends | 95 | 151 | 8 | 5 | 5 | 41 | 57 | 55 | 19 | 105 |
| Net surplus transfers from the Royal Monetary Authority (RMA) | 562 | 315 | 187 | 789 | 874 | 1 001 | 1 550 | 3 011 | 2 001 | 440 |
| Interest receipt from corporations | .. | .. | 1 731 | 2 155 | 1 895 | 1 846 | 1 242 | 887 | 1 571 | 2 562 |
| Other property income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | 531 | 488 | 838 | 993 | 1 026 | 1 148 | 1 186 | 4 823 | 8 444 | 5 605 |
| Fines, penalties and forfeits | 0 | 0 | 0 | 92 | 77 | 107 | 197 | 69 | 106 | 96 |
| Miscellaneous and unidentified revenue | 2 | 18 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Total tax and non-tax revenue* | 8 288 | 13 134 | 27 797 | 42 788 | 42 487 | 50 046 | 45 198 | 52 565 | 50 657 | 59 807 |

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Grants: 2020-2021 data are sourced from IMF.
NTR_C: “Land Lease Certification Fees” have been added to this heading in this edition.
NTR_D: “Seizure Money” has been added to this heading in this edition.
Source: Ministry of Finance, Bhutan; International Monetary Fund.

StatLink https://stat.link/6xi9o8

## Table 5.6. Cambodia: Details of non-tax revenue

Million KHR

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | **1 101 628** | **3 011 113** | **2 941 166** | **4 113 236** | **4 194 068** | **5 038 225** | **5 639 402** | **4 445 400** | **3 958 333** |
| Grants | .. | 646 508 | 2 318 638 | 1 427 542 | 2 010 468 | 1 706 636 | 2 132 905 | 2 200 916 | 2 036 914 | 1 720 871 |
| Property income | .. | 22 295 | 178 391 | 153 388 | 194 870 | 222 774 | 363 058 | 424 095 | 566 121 | 600 894 |
| Rents and royalties | .. | 12 207 | 148 220 | 61 654 | 91 227 | 109 733 | 119 046 | 126 135 | 141 450 | 179 087 |
| Interest and dividends | .. | 10 088 | 30 151 | 91 699 | 103 606 | 113 000 | 243 958 | 297 894 | 424 585 | 421 722 |
| Other property income | .. | 0 | 21 | 35 | 37 | 41 | 53 | 66 | 86 | 85 |
| Sales of goods and services | .. | 351 296 | 480 520 | 1 239 273 | 1 779 585 | 2 080 861 | 2 326 094 | 2 747 769 | 1 514 256 | 1 290 175 |
| Fines, penalties and forfeits | .. | 0 | 33 480 | 118 553 | 125 687 | 180 720 | 212 066 | 250 971 | 323 612 | 279 595 |
| Miscellaneous and unidentified revenue | .. | 81 530 | 83 | 2 410 | 2 627 | 3 076 | 4 103 | 15 651 | 4 497 | 66 798 |
| *Total tax and non-tax revenue* | .. | 3 134 477 | 6 452 084 | 14 409 681 | 16 913 325 | 19 386 752 | 23 599 112 | 29 461 178 | 25 327 113 | 23 833 103 |

Note: .. Not available
Year ending 31st December.
The data are on an accrual basis.
Local government revenue data are not available before 2012.
Source: Ministry of Economy and Finance of Cambodia.

StatLink https://stat.link/nb7k93

## Table 5.7. Cook Islands: Details of non-tax revenue

Thousand NZD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | **74 610** | **45 942** | **60 999** | **76 336** | **72 214** | **70 821** | **80 832** | **122 504** | **82 393** |
| Grants | .. | 61 190 | 22 411 | 35 902 | 47 172 | 47 449 | 33 060 | 52 827 | 63 162 | 71 167 |
| Green Climate Fund (GCF) | .. | 0 | 0 | 0 | 0 | 0 | 1 823 | 7 704 | 766 | 2 063 |
| OIDGF Aid Fund | .. | 7 547 | 306 | 0 | 7 730 | 0 | 0 | 0 | 0 | 0 |
| NZODA Revenue | .. | 39 | 20 123 | 20 889 | 26 081 | 25 021 | 21 876 | 32 496 | 53 604 | 60 477 |
| AusAid Revenue | .. | 25 | 0 | 498 | 84 | 2 250 | 66 | 0 | 0 | 0 |
| UNESCO Revenue | .. | 88 | 0 | 84 | 110 | 1 371 | 0 | 0 | 0 | 0 |
| UNDP Revenue | .. | 1 723 | 619 | 1 559 | 206 | 2 302 | 2 183 | 6 887 | 0 | 0 |
| EU Revenue | .. | 41 815 | 179 | 603 | 6 826 | 6 587 | 945 | 0 | 1 006 | 258 |
| Global Environment Facility (GEF) | .. | 0 | 0 | 0 | 0 | 0 | 3 140 | 3 614 | 1 024 | 676 |
| Other | .. | 9 952 | 1 183 | 12 269 | 6 135 | 9 918 | 3 027 | 2 126 | 6 762 | 7 694 |
| Property income | .. | 5 769 | 9 327 | 11 307 | 21 366 | 18 680 | 28 321 | 17 550 | 10 830 | 5 811 |
| Rents and royalties | .. | 433 | 3 528 | 7 714 | 18 057 | 12 797 | 20 522 | 13 262 | 9 904 | 5 811 |
| Fishing Licences | .. | 433 | 3 528 | 7 714 | 14 197 | 7 651 | 15 164 | 5 219 | 4 016 | 2 382 |
| Fisheries Catch Revenue | .. | 0 | 0 | 0 | 2 312 | 255 | 0 | 0 | 0 | 0 |
| Fisheries - US Treaties | .. | 0 | 0 | 0 | 1 548 | 4 890 | 5 358 | 8 043 | 5 888 | 3 429 |
| Interest and dividends | .. | 5 337 | 5 800 | 3 593 | 3 309 | 5 883 | 7 799 | 4 288 | 926 | 0 |
| Dividend Income | .. | 2 400 | 2 672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Income (Crown Accounts) | .. | 2 809 | 3 100 | 1 673 | 2 140 | 2 372 | 2 483 | 2 968 | 926 | 0 |
| Interest Inc from SOE Advances | .. | 128 | 28 | 1 102 | 787 | 791 | 760 | 360 | 0 | 0 |
| Other dividends | .. | 0 | 0 | 818 | 382 | 2 720 | 4 556 | 960 | 0 | 0 |
| Other property income | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | 1 685 | 2 843 | 3 497 | 2 401 | 3 682 | 3 176 | 2 794 | 10 503 | 5 415 |
| Immigration Fees | .. | 380 | 496 | 715 | 886 | 935 | 1 064 | 965 | 856 | 0 |
| Financial Supervisory Comm | .. | 340 | 605 | 917 | 324 | 262 | 279 | 319 | 8 264 | 4 978 |
| Numismatic Revenue | .. | 297 | 457 | 600 | 354 | 511 | 537 | 172 | 675 | 437 |
| Drivers Licence Fees | .. | 275 | 718 | 292 | 87 | 214 | 289 | 256 | 119 | 0 |
| Censorship Fees | .. | 0 | 12 | 2 | 2 | 3 | 2 | 1 | 1 | 0 |
| Upper Air Space Fees | .. | 290 | 442 | 545 | 545 | 545 | 577 | 922 | 186 | 0 |
| Other fees | .. | 103 | 112 | 426 | 203 | 1 212 | 428 | 159 | 202 | 0 |
| Seabed Exploration Licenses | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0 |
| Fines, penalties and forfeits | .. | 19 | 72 | 23 | 553 | 248 | 2 302 | 246 | 923 | 0 |
| Miscellaneous and unidentified revenue | .. | 5 947 | 11 289 | 10 271 | 4 844 | 2 155 | 3 962 | 7 415 | 37 086 | 0 |
| *Total tax and non-tax revenue* | .. | 150 984 | 137 104 | 178 444 | 202 346 | 214 752 | 234 243 | 222 238 | 212 758 | 188 973 |

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Figures exclude non-tax revenues collected by sub-national governments as the data are not available.
Other grants include revenue from Japan, China, India as well as other sources.
Source: Ministry of Finance and Economic Management of the Cook Islands.

StatLink https://stat.link/q9vepa

## Table 5.8. Fiji: Details of non-tax revenue

Million FJD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | .. | **173** | **285** | **334** | **391** | **420** | **412** | **400** | **698** |
| Grants | .. | .. | 9 | 18 | 26 | 20 | 57 | 46 | 117 | 411 |
| Property income | .. | .. | 54 | 109 | 143 | 174 | 178 | 186 | 114 | 135 |
| Rents and royalties | .. | .. | 1 | 40 | 49 | 63 | 81 | 74 | 54 | 79 |
| Interest and dividends | .. | .. | 52 | 70 | 94 | 111 | 97 | 112 | 60 | 55 |
| Other property income | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | .. | 100 | 138 | 139 | 181 | 174 | 173 | 163 | 148 |
| Fines, penalties and forfeits | .. | .. | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 1 |
| Miscellaneous and unidentified revenue | .. | .. | 8 | 16 | 22 | 13 | 9 | 5 | 4 | 3 |
| *Total tax and non-tax revenue* | .. | .. | 1 477 | 2 603 | 2 721 | 3 071 | 3 159 | 3 049 | 2 007 | 2 045 |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Figures exclude non-tax revenues collected by sub-national governments as the data are not available.
Source: Ministry of Economy, Fiji.

StatLink https://stat.link/3sgeli

## Table 5.9. Kazakhstan: Details of non-tax revenue

Million KZT

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | **9 602** | **118 709** | **215 084** | **566 712** | **570 159** | **579 564** | **1 077 776** | **1 044 730** | **825 617** | **1 267 981** |
| Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Property income | 1 077 | 83 346 | 122 981 | 373 018 | 310 653 | 348 294 | 879 240 | 818 358 | 621 795 | 1 035 489 |
| Rents and royalties | 1 025 | 59 214 | 104 339 | 324 476 | 283 854 | 314 864 | 843 534 | 736 381 | 467 879 | 882 327 |
| Interest and dividends | 52 | 22 604 | 16 289 | 46 163 | 24 014 | 30 784 | 33 709 | 79 558 | 150 530 | 149 923 |
| Other property income | 0 | 1 528 | 2 352 | 2 379 | 2 785 | 2 645 | 1 996 | 2 419 | 3 386 | 3 239 |
| Sales of goods and services | 8 525 | 32 143 | 59 965 | 122 511 | 183 868 | 129 057 | 123 938 | 138 926 | 132 753 | 118 052 |
| Fines, penalties and forfeits | 0 | 3 220 | 32 138 | 68 087 | 69 673 | 102 234 | 74 572 | 87 424 | 71 039 | 114 398 |
| Miscellaneous and unidentified revenue | 0 | 0 | 0 | 3 096 | 5 965 | -21 | 26 | 21 | 30 | 41 |
| *Total tax and non-tax revenue* | 527 379 | 2 057 422 | 5 397 463 | 6 919 675 | 7 576 211 | 9 287 321 | 11 562 192 | 12 639 670 | 10 759 922 | 14 362 103 |

Note: Year ending 31st December.
Data are on a cash basis.
The share of the Republic of Kazakhstan under production sharing contracts of oil companies, the bonuses of oil and non-oil sector companies, the levy for the use of the radio-frequency spectrum, the payment to compensate for historic costs as well as certain other items are classified as non-tax revenues according to the OECD Interpretative Guide, but are considered as tax revenues in Kazakhstan.
NTR_Ba: Bonuses from non-oil sector organizations have been added to the heading in this edition.
NTR_D: Revenues resulting from monetary penalties have been added to the heading in this edition.
Source: Ministry of Finance of the Republic of Kazakhstan.

StatLink https://stat.link/ajn1es

## Table 5.10. Kyrgyzstan: Details of non-tax revenue

Million KGS

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | **2 215** | **4 478** | **18 228** | **46 058** | **37 574** | **44 905** | **36 058** | **47 264** | **47 145** | **61 659** |
| Grants | 608 | 393 | 7 022 | 9 309 | 9 877 | 13 467 | 9 216 | 13 489 | 11 818 | 13 738 |
| Property income | 334 | 1 352 | 5 005 | 16 326 | 10 226 | 8 641 | 9 813 | 9 302 | 12 270 | 18 541 |
| Rents and royalties | 33 | 545 | 3 331 | 8 769 | 1 929 | 2 673 | 3 177 | 3 662 | 3 778 | 5 071 |
| Interest and dividends | 129 | 717 | 1 674 | 7 557 | 8 296 | 5 968 | 6 636 | 5 640 | 8 493 | 13 470 |
| Other property income | 172 | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | 1 150 | 2 672 | 5 389 | 13 461 | 13 952 | 13 294 | 13 388 | 15 363 | 13 038 | 19 278 |
| Fines, penalties and forfeits | 32 | 42 | 244 | 849 | 659 | 767 | 1 043 | 1 332 | 1 666 | 2 075 |
| Miscellaneous and unidentified revenue | 91 | 21 | 568 | 6 113 | 2 861 | 8 737 | 2 597 | 7 778 | 8 353 | 8 027 |
| *Total tax and non-tax revenue* | 9 854 | 20 321 | 57 385 | 128 292 | 130 503 | 147 090 | 151 540 | 167 329 | 152 051 | 209 827 |

Note: Year ending 31st December.
The data are on a cash basis.
The figures refer to state government revenues which included both central and local government revenues.
Data are classified according to the OECD Interpretative Guide, which differs from the national classification. The totals shown for tax and non-tax revenue are therefore different from the totals presented on the website of the National Statistical Committee.
Source: National Statistical Committee of Kyrgyzstan.

StatLink https://stat.link/cbkun9

## Table 5.11. Lao PDR: Details of non-tax revenue

Million LAK

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | .. | **5 877** | **8 980** | **5 770** | **7 393** | **8 194** | **8 317** | **6 454** | **9 730** |
| Grants | .. | .. | 3 931 | 4 618 | 1 749 | 2 346 | 2 929 | 2 829 | 2 565 | 3 678 |
| Property income | .. | .. | 1 417 | 2 696 | 2 019 | 3 089 | 3 156 | 2 858 | 1 984 | 3 636 |
| Rents and royalties | .. | .. | 701 | 1 545 | 971 | 1 316 | 1 097 | 1 180 | 926 | 1 704 |
| Timber royalties | .. | .. | 48 | 546 | 127 | 335 | 38 | 22 | 44 | 25 |
| Hydro-power royalties | .. | .. | 140 | 378 | 369 | 371 | 418 | 538 | 319 | 479 |
| Natural resource taxes | .. | .. | 513 | 620 | 474 | 610 | 641 | 620 | 563 | 1 200 |
| Interest and dividends | .. | .. | 716 | 1 152 | 1 048 | 1 773 | 2 058 | 1 678 | 1 058 | 1 932 |
| Other property income | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | .. | 486 | 1 533 | 1 800 | 1 744 | 1 869 | 1 971 | 1 525 | 1 540 |
| Fines, penalties and forfeits | .. | .. | 37 | 124 | 180 | 83 | 49 | 35 | 36 | 25 |
| Miscellaneous and unidentified revenue | .. | .. | 5 | 9 | 23 | 131 | 191 | 624 | 343 | 851 |
| *Total tax and non-tax revenue* | .. | .. | 12 978 | 23 699 | 21 163 | 22 925 | 24 758 | 25 502 | 21 831 | 27 270 |

Note: .. Not available
Data are reported on a calendar year.
The data are on a cash basis.
Source: Ministry of Finance, Lao PDR.

StatLink https://stat.link/81izn9

## Table 5.12. Maldives: Details of non-tax revenue

Million MVR

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | **0** | **3 381** | **4 234** | **4 875** | **4 962** | **5 541** | **5 544** | **3 264** | **5 573** |
| Grants | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property income | .. | 0 | 1 244 | 627 | 758 | 1 008 | 1 152 | 1 048 | 848 | 616 |
| Rents and royalties | .. | 2 069 | 93 | 104 | 94 | 102 | 104 | 115 | 41 | 95 |
| Interest and dividends | .. | 0 | 1 151 | 523 | 664 | 907 | 1 048 | 933 | 808 | 521 |
| Other property income | .. | 786 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | 77 | 1 737 | 3 260 | 3 718 | 3 610 | 3 904 | 3 987 | 2 101 | 4 236 |
| Fines, penalties and forfeits | .. | 708 | 114 | 269 | 327 | 244 | 278 | 235 | 152 | 379 |
| Miscellaneous and unidentified revenue | .. | 0 | 287 | 78 | 72 | 100 | 208 | 274 | 163 | 342 |
| *Total tax and non-tax revenue* | .. | 958 | 6 343 | 16 467 | 18 141 | 19 682 | 21 359 | 22 056 | 14 252 | 20 304 |

Note: .. Not available
Data are reported on a calendar year.
The data are on a cash basis.
Data for 2005 and 2006 have been added in this edition.
Source: Ministry of Finance, Maldives.

StatLink https://stat.link/3b80hi

## Table 5.13. Mongolia: Details of non-tax revenue

Billion MNT

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | .. | **639** | **1 459** | **1 214** | **1 207** | **1 486** | **1 628** | **1 413** | **1 794** |
| Grants | .. | .. | 39 | 53 | 77 | 62 | 89 | 88 | 166 | 156 |
| Property income | .. | .. | 320 | 824 | 470 | 482 | 670 | 793 | 585 | 677 |
| Rents and royalties | .. | .. | 265 | 813 | 466 | 446 | 593 | 766 | 564 | 648 |
| Interest and dividends | .. | .. | 55 | 12 | 4 | 36 | 77 | 27 | 21 | 29 |
| Other property income | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | .. | 33 | 98 | 118 | 150 | 170 | 158 | 80 | 128 |
| Fines, penalties and forfeits | .. | .. | 36 | 178 | 193 | 75 | 113 | 161 | 156 | 181 |
| Miscellaneous and unidentified revenue | .. | .. | 211 | 305 | 355 | 438 | 445 | 427 | 425 | 652 |
| *Total tax and non-tax revenue* | .. | .. | 3 109 | 5 879 | 5 781 | 7 211 | 9 275 | 10 661 | 9 364 | 12 516 |

Note: .. Not available
Year ending December 31st.
Data are on a cash basis.
Source: Ministry of Finance, Mongolia.

StatLink https://stat.link/zfsj73

## Table 5.14. Nauru: Details of non-tax revenue

Thousand AUD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | .. | .. | **87 871** | **119 580** | **133 766** | **181 493** | **162 450** | **147 090** | **185 001** |
| Grants | .. | .. | .. | 19 916 | 31 972 | 30 907 | 33 259 | 21 087 | 32 013 | 75 383 |
| Property income | .. | .. | .. | 38 618 | 48 042 | 48 170 | 73 684 | 76 021 | 63 006 | 58 942 |
| Rents and royalties | .. | .. | .. | 38 160 | 46 910 | 47 111 | 72 492 | 73 771 | 60 284 | 58 292 |
| Fishing days, licences and support vessels | .. | .. | .. | 37 477 | 46 897 | 46 363 | 71 374 | 73 279 | 59 798 | 58 199 |
| DCA Air navigation and rental fees | .. | .. | .. | 683 | 13 | 748 | 1 118 | 492 | 486 | 94 |
| Interest and dividends | .. | .. | .. | 458 | 1 132 | 1 059 | 1 192 | 2 250 | 2 722 | 650 |
| Other property income | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | .. | .. | 28 043 | 33 591 | 49 802 | 57 661 | 46 399 | 31 006 | 31 878 |
| Visa Fees RPB | .. | .. | .. | 24 978 | 27 844 | 28 357 | 20 282 | 21 113 | 5 772 | 5 061 |
| DJBC Operations | .. | .. | .. | 729 | 3 740 | 2 657 | 5 450 | 3 370 | 4 212 | 5 089 |
| Other sales of goods and services | .. | .. | .. | 2 335 | 2 007 | 18 788 | 31 929 | 21 916 | 21 022 | 21 727 |
| Fines, penalties and forfeits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous and unidentified revenue | .. | .. | .. | 1 295 | 5 975 | 4 887 | 16 889 | 18 943 | 21 066 | 18 799 |
| *Total tax and non-tax revenue* | .. | .. | .. | 111 977 | 141 039 | 175 854 | 238 058 | 242 472 | 228 104 | 261 051 |

Note: .. Not available
Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
Source: Nauru Revenue Office; Grant data are taken from the IMF *World Economic Outlook* (April 2022).

StatLink https://stat.link/umydf2

## Table 5.15. Pakistan: Details of non-tax revenue

Million PKR

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | .. | .. | **815 335** | **992 753** | **795 687** | **456 611** | **1 554 602** | **1 191 549** | **1 142 036** |
| Grants | .. | .. | .. | 28 774 | 25 278 | 36 954 | 33 023 | 33 483 | 31 000 | 32 000 |
| Property income | .. | .. | .. | 477 015 | 494 498 | 465 532 | 236 268 | 1 305 300 | 893 944 | 829 425 |
| Rents and royalties | .. | .. | .. | 68 490 | 63 724 | 71 230 | 109 611 | 97 528 | 84 250 | 121 743 |
| Interest and dividends | .. | .. | .. | 408 525 | 430 774 | 394 302 | 126 657 | 1 207 772 | 809 694 | 707 682 |
| Other property income | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | .. | .. | 127 830 | 87 828 | 28 710 | 38 645 | 32 165 | 27 900 | 38 880 |
| Fines, penalties and forfeits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous and unidentified revenue | .. | .. | .. | 181 716 | 385 149 | 264 491 | 148 675 | 183 654 | 238 705 | 241 731 |
| *Total tax and non-tax revenue* | .. | .. | .. | 4 475 753 | 4 962 001 | 5 264 969 | 4 933 747 | 6 305 651 | 6 934 370 | 8 067 383 |

Note: .. Not available
Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Local non-tax revenue data are only available after 2019 and they cannot be distinguished from federal non-tax revenues in previous years.
NTR_A: Grants data are sourced from IMF.
Source: Pakistan Bureau of Statistics; International Monetary Fund.

StatLink https://stat.link/70oeqt

## Table 5.16. Papua New Guinea: Details of non-tax revenue

Million PGK

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | .. | **1 826** | **1 946** | **2 064** | **2 300** | **3 610** | **2 762** | **2 291** | **2 731** |
| Grants | .. | .. | 1 391 | 820 | 1 430 | 1 440 | 1 836 | 1 776 | 1 425 | 2 088 |
| Property income | .. | .. | 341 | 911 | 529 | 842 | 1 064 | 529 | 741 | 552 |
| Rents and royalties | .. | .. | 0 | 0 | 0 | 0 | 30 | 28 | 23 | 21 |
| Interest and dividends | .. | .. | 341 | 911 | 529 | 842 | 1 034 | 501 | 719 | 531 |
| Dividends | .. | .. | 40 | 455 | 228 | 279 | 380 | 120 | 150 | 150 |
| Mining and Petroleum Dividends | .. | .. | 299 | 456 | 301 | 562 | 654 | 381 | 569 | 381 |
| SWF Receipts | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interests and fees from lending | .. | .. | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other property income | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | .. | 0 | 0 | 0 | 0 | 32 | 37 | 9 | 11 |
| Fines, penalties and forfeits | .. | .. | 0 | 0 | 0 | 0 | 3 | 2 | 3 | 1 |
| Miscellaneous and unidentified revenue | .. | .. | 95 | 215 | 105 | 18 | 676 | 418 | 113 | 79 |
| *Total tax and non-tax revenue* | 1 366 | 3 869 | 8 399 | 11 088 | 11 540 | 12 402 | 14 376 | 14 073 | 12 562 | 14 038 |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Figures exclude non-tax revenues collected by sub-national governments as the data are not available.
Source: Department of Finance; PNG Custom Service; Internal Revenue Comission.

Sta https://stat.link/fjcdve

## Table 5.17. Philippines: Details of non-tax revenue

Million PHP

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | .. | .. | **282 183** | **268 852** | **280 960** | **334 001** | **380 682** | **414 872** | **329 765** |
| Grants | .. | .. | .. | 164 | 78 | 39 | 51 | 259 | 241 | 354 |
| Property income | .. | .. | .. | 123 845 | 117 166 | 118 089 | 135 414 | 170 546 | 240 737 | 148 271 |
| Rents and royalties | .. | .. | .. | 1 307 | 1 086 | 1 126 | 1 187 | 1 405 | 1 799 | 2 409 |
| Interest and dividends | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other property income | .. | .. | .. | 122 537 | 116 080 | 116 963 | 134 227 | 169 140 | 238 938 | 145 862 |
| Sales of goods and services | .. | .. | .. | 66 893 | 72 456 | 76 590 | 91 329 | 96 055 | 58 397 | 69 583 |
| Fines, penalties and forfeits | .. | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous and unidentified revenue | .. | .. | .. | 91 281 | 79 152 | 86 242 | 107 206 | 113 822 | 115 497 | 111 557 |
| *Total tax and non-tax revenue* | .. | .. | .. | 2 544 718 | 2 725 013 | 3 059 644 | 3 510 983 | 3 905 784 | 3 618 188 | 3 835 285 |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Non-tax revenue data have been expanded in this edition and include a longer time series.
Source: Department of Finance of the Philippines.

StatLink https://stat.link/ibyc02

## Table 5.18. Samoa: Details of non-tax revenue

Million WST

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | **115** | **157** | **98** | **100** | **120** | **135** | **255** | **249** | **235** |
| Grants | .. | 72 | 105 | 45 | 41 | 61 | 46 | 179 | 148 | 153 |
| Property income | .. | 26 | 8 | 7 | 6 | 7 | 22 | 12 | 33 | 30 |
| Rents and royalties | .. | 26 | 1 | 1 | 1 | 2 | 3 | 2 | 1 | 0 |
| Interest and dividends | .. | 0 | 7 | 6 | 6 | 6 | 18 | 10 | 32 | 30 |
| Other property income | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | 19 | 31 | 37 | 41 | 40 | 67 | 63 | 67 | 52 |
| Administrative fees | .. | .. | 28 | 26 | 28 | 24 | 38 | 30 | 26 | 12 |
| Incidental sales by nonmarket establishments | .. | .. | 2 | 11 | 13 | 17 | 30 | 32 | 41 | 40 |
| Fines, penalties and forfeits | .. | 0 | 1 | 8 | 11 | 11 | 0 | 1 | 1 | 1 |
| Miscellaneous and unidentified revenue | .. | -1 | 11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Total tax and non-tax revenue* | .. | 388 | 498 | 593 | 614 | 643 | 706 | 818 | 791 | 785 |

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Figures exclude non-tax revenues collected by sub-national governments as the data are not available.
The data from 2009 were provided on the basis of the IMF's GFSM 2014 classification. Prior to this year, data were provided on a different basis. The differences between the two sets of data are indicated below for the relevant non-tax revenue categories.
Heading Grants: Data from 2009 includes only cash grants whereas data prior to that year also includes aid-funded projects.
Heading Sales of Goods and services: Data from 2009 exclude fisheries' licences currently included in tax revenue under heading "5126 taxes on specific services" (more information can be found in Table 4.12). Fisheries' licences revenues are usually classified as non-tax revenues according to the the OECD classification set out in Annex B of the Interpretative Guide.
Source: Bureau of Statistics of Samoa.

StatLink https://stat.link/964uxw

## Table 5.19. Singapore: Details of non-tax revenue

Million SGD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | **17 088** | **13 126** | **11 644** | **18 596** | **19 812** | **25 597** | **22 206** | **36 612** | **22 733** | **23 113** |
| Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property income | 11 154 | 10 521 | 8 348 | 10 821 | 10 865 | 17 428 | 16 106 | 31 391 | 17 915 | 16 756 |
| Rents and royalties | .. | .. | .. | 1 400 | 1 319 | 1 284 | 1 436 | 1 408 | 1 150 | 1 369 |
| Interest and dividends | .. | .. | .. | 9 420 | 9 547 | 16 144 | 14 670 | 29 983 | 16 765 | 15 387 |
| Other property income | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Sales of goods and services | 4 921 | 1 455 | 2 844 | 6 943 | 8 152 | 7 425 | 5 284 | 4 530 | 3 785 | 5 091 |
| Fines, penalties and forfeits | 187 | 136 | 226 | 331 | 289 | 367 | 386 | 336 | 544 | 368 |
| Miscellaneous and unidentified revenue | 826 | 1 014 | 226 | 502 | 506 | 378 | 430 | 354 | 489 | 898 |
| *Total tax and non-tax revenue* | 42 715 | 38 813 | 53 492 | 74 243 | 78 511 | 91 960 | 88 409 | 104 257 | 84 142 | 97 874 |

Note: .. Not available
Data are on a fiscal year basis ending 31st March. For example, the data for 2021 represent 1 April 2021 to 31 March 2022.
The data are on a cash basis.
Scope of data provided is limited to the Budgetary Central Government.
Source: Ministry of Finance of Singapore.

StatLink https://stat.link/5ge76x

## Table 5.20. Thailand: Details of non-tax revenue

Million THB

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | **213 907** | **353 402** | **484 461** | **527 248** | **542 953** | **614 782** | **628 724** | **628 860** | **580 355** |
| Grants | .. | 1 884 | 2 081 | 1 450 | 2 984 | 2 415 | 2 401 | 1 584 | 1 449 | 2 017 |
| Property income | .. | 123 417 | 191 289 | 306 528 | 281 647 | 300 896 | 311 258 | 331 924 | 335 508 | 294 277 |
| Rents and royalties | .. | 26 417 | 46 429 | 88 895 | 80 580 | 75 554 | 78 839 | 83 980 | 73 199 | 64 791 |
| Interest and dividends | .. | 51 459 | 144 442 | 217 633 | 201 067 | 225 343 | 232 420 | 247 943 | 262 310 | 229 485 |
| Other property income | .. | 45 542 | 418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | 62 427 | 103 797 | 127 522 | 185 322 | 174 056 | 220 257 | 202 720 | 208 977 | 179 415 |
| Fines, penalties and forfeits | .. | 4 815 | 9 197 | 13 287 | 23 063 | 14 095 | 17 733 | 19 330 | 15 416 | 10 032 |
| Miscellaneous and unidentified revenue | .. | 21 364 | 47 037 | 35 672 | 34 231 | 51 491 | 63 133 | 73 165 | 67 509 | 94 614 |
| *Total tax and non-tax revenue* | .. | 1 617 043 | 2 223 854 | 3 052 629 | 3 122 944 | 3 216 367 | 3 471 680 | 3 526 506 | 3 243 013 | 3 204 657 |

Note.. Not available
Data are on a fiscal year basis ending 30th September. For example, the data for 2021 represents 1 October 2020 to 30 September 2021.
The data are on a cash basis.
Source: Ministry of Finance in Thailand.

StatLink https://stat.link/9z1x5i

## Table 5.21. Tokelau: Details of non-tax revenue

Thousand NZD

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | .. | **14 836** | **32 773** | **35 088** | **31 507** | **37 212** | **34 780** | **34 562** | **31 206** |
| Grants | .. | .. | 13 115 | 12 000 | 12 000 | 11 010 | 13 500 | 15 538 | 12 500 | 12 500 |
| New Zealand Budgetary Grants | .. | .. | 13 115 | 12 000 | 12 000 | 11 010 | 13 500 | 15 538 | 12 500 | 12 500 |
| External donor funding | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Property income | .. | .. | 1 051 | 20 001 | 22 340 | 19 726 | 22 335 | 17 810 | 20 614 | 17 433 |
| Rents and royalties | .. | .. | 955 | 19 901 | 21 866 | 18 909 | 21 684 | 17 259 | 20 573 | 17 365 |
| Tokelau EEZ Revenues | .. | .. | 955 | 19 901 | 21 866 | 18 909 | 21 684 | 17 259 | 20 573 | 17 365 |
| Interest and dividends | .. | .. | 96 | 100 | 474 | 817 | 651 | 551 | 41 | 68 |
| Other property income | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | .. | 670 | 772 | 748 | 771 | 1 377 | 1 432 | 1 448 | 1 273 |
| Handicrafts & Tourism (ENDRE) | .. | .. | 0 | 154 | 4 | 7 | 7 | 10 | 6 | 5 |
| Commemorative coins | .. | .. | 0 | 0 | 0 | 0 | 115 | 32 | 292 | 115 |
| Stamp sales | .. | .. | 0 | 0 | 0 | 0 | 0 | 5 | 2 | 11 |
| Transport - Boatfares | .. | .. | 117 | 123 | 174 | 243 | 295 | 215 | 29 | 34 |
| Transport - Freights Payments | .. | .. | 409 | 386 | 430 | 398 | 618 | 649 | 584 | 657 |
| Transport - Sale of Assets | .. | .. | 1 | 6 | 10 | 0 | 4 | 0 | 19 | 19 |
| Charter fees | .. | .. | 10 | 0 | 0 | 0 | 171 | 323 | 381 | 310 |
| Postage | .. | .. | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Registry Certificates: Birth & Death | .. | .. | 1 | 2 | 4 | 5 | 10 | 4 | 2 | 1 |
| Service Fees | .. | .. | 45 | 20 | 37 | 31 | 73 | 82 | 68 | 58 |
| Miscellaneous Revenues | .. | .. | 1 | 0 | 0 | 0 | 3 | 51 | 5 | 1 |
| Revenue - Debt Recovery (MISC) | .. | .. | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Gains - Sale of Assets (Vehicles) | .. | .. | 0 | 66 | 19 | 0 | 0 | 0 | 0 | 0 |
| House Rental Subsidies | .. | .. | 46 | 1 | 55 | 74 | 62 | 51 | 56 | 52 |
| Tokelau Savings Bank Passbook Fees | .. | .. | 0 | 2 | 1 | 0 | 1 | 1 | 1 | 1 |
| Tokelau Higano: accommodation | .. | .. | 37 | 11 | 12 | 13 | 18 | 9 | 3 | 9 |
| Fines, penalties and forfeits | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous and unidentified revenue | .. | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| *Total tax and non-tax revenue* | .. | .. | 16 530 | 34 924 | 37 264 | 34 025 | 40 055 | 37 820 | 37 841 | 34 648 |

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.
Source: Tokelau National Statistics Office.

StatLink https://stat.link/ma068s

## Table 5.22. Vanuatu: Details of non-tax revenue

Million VUV

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | **388** | **1 215** | **5 619** | **12 244** | **8 340** | **13 470** | **19 984** | **26 064** | **24 810** | **17 040** |
| Grants | 373 | 1 189 | 4 431 | 8 943 | 4 551 | 7 032 | 7 807 | 11 113 | 8 143 | 6 996 |
| Property income | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Rents and royalties | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Interest and dividends | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Other property income | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Sales of goods and services | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Fines, penalties and forfeits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous and unidentified revenue | 15 | 26 | 1 187 | 3 302 | 3 789 | 6 438 | 12 177 | 14 950 | 16 667 | 10 044 |
| *Total tax and non-tax revenue* | 6 486 | 8 577 | 16 708 | 25 721 | 21 664 | 29 719 | 37 960 | 44 318 | 39 542 | 28 583 |

Note: .. Not available
Year ending December 31st.
Source: Department of Finance and Treasury of Vanuatu.

StatLink https://stat.link/x507ua

## Table 5.23. Viet Nam: Details of non-tax revenue

Billion VND

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total non-tax revenue | .. | **65 965** | **122 514** | **272 776** | **322 312** | **420 566** | **477 639** | **501 884** | **522 133** | **455 363** |
| Grants | .. | 3 789 | 11 868 | 11 844 | 8 519 | 7 910 | 7 780 | 5 133 | 4 808 | 3 346 |
| Property income | .. | 21 236 | 26 316 | 29 110 | 27 080 | 32 822 | 38 195 | 36 768 | 30 180 | 34 417 |
| Rents and royalties | .. | 21 236 | 26 316 | 29 110 | 27 080 | 32 822 | 38 195 | 36 768 | 30 180 | 34 417 |
| Interest and dividends | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other property income | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sales of goods and services | .. | 22 365 | 66 702 | 113 628 | 143 685 | 216 679 | 245 849 | 266 196 | 282 932 | 294 047 |
| Fees and charges | .. | 4 918 | 11 347 | 27 200 | 19 177 | 36 062 | 37 530 | 41 011 | 35 109 | 34 876 |
| Land rents | .. | 2 287 | 5 987 | 17 434 | 25 755 | 27 432 | 31 064 | 33 829 | 36 538 | 40 168 |
| Revenue from land user right assignment | .. | 15 160 | 49 368 | 68 994 | 98 753 | 125 287 | 147 815 | 157 448 | 174 359 | 186 391 |
| Lottery revenue | .. | 0 | 0 | 0 | 0 | 27 898 | 29 440 | 33 908 | 36 926 | 32 612 |
| Fines, penalties and forfeits | .. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous and unidentified revenue | .. | 18 575 | 17 628 | 118 194 | 143 028 | 163 155 | 185 815 | 193 787 | 204 213 | 123 553 |
| *Total tax and non-tax revenue* | .. | 238 687 | 588 430 | 998 217 | 1 101 377 | 1 288 665 | 1 431 660 | 1 553 611 | 1 510 579 | 1 568 453 |

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Source: General Statistics Office Viet Nam.

StatLink https://stat.link/f7rmoz

# Annex A.
# The OECD classification of taxes and interpretative guide

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[1] References in this OECD Interpretative Guide to Sections or Parts of “this Report” refer to OECD (2022), Revenue Statistics 2022, OECD Publishing, Paris.

## A.1 The OECD Classification of Taxes

1. **1000. Taxes on income, profits and capital gains**
    - 1100. Taxes on income, profits and capital gains of individuals
        - 1110. On income and profits
        - 1120. On capital gains
    - 1200. Corporate taxes on income, profits and capital gains
        - 1210. On income and profits
        - 1220. On capital gains
    - 1300. Unallocable as between 1100 and 1200
2. **2000. Social security contributions**
    - 2100. Employees
        - 2110. On a payroll basis
        - 2120. On an income tax basis
    - 2200. Employers
        - 2210. On a payroll basis
        - 2220. On an income tax basis
    - 2300. Self-employed or non-employed
        - 2310. On a payroll basis
        - 2320. On an income tax basis
    - 2400 Unallocable as between 2100, 2200 and 2300
        - 2410. On a payroll basis
        - 2420. On an income tax basis
3. **3000. Taxes on payroll and workforce**
4. **4000. Taxes on property**
    - 4100. Recurrent taxes on immovable property
        - 4110. Households
        - 4120. Other
    - 4200. Recurrent taxes on net wealth
        - 4210. Individual
        - 4220. Corporate
    - 4300. Estate, inheritance and gift taxes
        - 4310. Estate and inheritance taxes
        - 4320. Gift taxes
    - 4400. Taxes on financial and capital transactions

4500. Other non-recurrent taxes on property

4510. On net wealth

4520. Other non-recurrent taxes

4600. Other recurrent taxes on property

**5. 5000. Taxes on goods and services**

5100. Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services

5110. General taxes

5111. Value added taxes

5112. Sales taxes

5113. Turnover and other general taxes on goods and services

5120. Taxes on specific goods and services

5121. Excises

5122. Profits of fiscal monopolies

5123. Customs and import duties

5124. Taxes on exports

5125. Taxes on investment goods

5126 . Taxes on specific services

5127. Other taxes on international trade and transactions

5128. Other taxes on specific goods and services

5130. Unallocable as between 5110 and 5120

5200. Taxes on use of goods, or on permission to use goods or perform activities

5210. Recurrent taxes

5211. Paid by households in respect of motor vehicles

5212. Paid by others in respect of motor vehicles

5213. Other recurrent taxes

5220. Non-recurrent taxes

5300. Unallocable as between 5100 and 5200

6. **6000. Other taxes**

6100. Paid solely by business

6200. Paid by other than business or unidentifiable

## A.2 Coverage

### *General criteria*

1. In the OECD classification, the term "taxes" is confined to compulsory unrequited payments to the 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.

2. The term "tax" does not include fines, penalties and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in §12–15.

3. General government consists of the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous governmental entities, excluding public enterprises. This definition of government follows that of the 2008 *System of National Accounts* (SNA).[1] In that publication, the general government sector and its sub-sectors are defined in Chapter 4, paragraphs 4.117 to 4.165.

4. Extra-budgetary units are part of the general government system. These are general government entities with individual budgets that are not fully covered by the main or general budget. These entities operate under the authority or control of a central, state, or local government. Extra-budgetary entities may have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Even though their budgets may be subject to approval by the legislature, similar to that of budgetary accounts, they have discretion over the volume and composition of their spending. Such entities may be established to carry out specific government functions, such as road construction, or the nonmarket production of health or education services. Budgetary arrangements vary widely across countries, and various terms are used to describe these entities, but they are often referred to as "extra-budgetary funds" or "decentralised agencies."

5. Compulsory, unrequited payments collected by national governments and paid to supranational authorities are also included as taxes under the definition in paragraph 1. Taxes that are collected by national governments and paid to a supranational authority are included as tax revenues at the level of the supranational authority in the SNA2008 (paragraphs 22.60-61, 22.88 and 22.99 refer) and the ESA2010 (paragraph 20.165 refers). In Revenue Statistics, these taxes include customs duties, contributions to the EU Single Resolution Fund, and any other taxes collected by EU member states on behalf of the European Union. They are included in the tax revenue amounts in the country tables (Chapter 5) of the country in which they are collected and are attributed to the supranational level of government (see §102).

6. In countries where the church forms part of general government, church taxes are included, provided they meet the criteria set out in §1 above. As the data refer to receipts of general government and to supranational authorities, levies paid to non-government bodies, welfare agencies or social insurance schemes outside general government, trade unions or trade associations, even where such levies are compulsory, are excluded. Compulsory payments to general government earmarked for such bodies are, however, included, provided that the government is not simply acting in an agency capacity.[2] Profits from fiscal monopolies are distinguished from those of other public enterprises and are treated as taxes because they reflect the exercise of the taxing power of the state by the use of monopoly powers (see §66–68), as

are profits received by the government from the purchase and sale of foreign exchange at different rates (see §76).

7. Taxes paid by governments (e.g., social security contributions and payroll taxes paid by governments in their capacity as an employer, consumption taxes on their purchases or taxes on their property) are not excluded from the data provided. However, where it is possible to identify the amounts of revenue involved,[3] they are shown in Table 5.40 of this Report.

8. The relationship between this classification and that of the System of National Accounts (SNA) is set out in Sections A.9 and A.11 below. Because of the differences between the two classifications, the data shown in national accounts are sometimes calculated or classified differently from the practice set out in this guide. These and other differences are mentioned where appropriate (e.g., in §31 below) but it is not possible to refer to all of them. There may also be some differences between this classification and that employed domestically by certain national administrations (e.g., see §13 below), so that OECD and national statistics data may not always be consistent: any such differences, however, are likely to be very slight in terms of amounts of revenues involved.

### *Social security contributions*

9. Compulsory social security contributions, as defined in §40, and paid to general government, are treated here as tax revenues. They may, however, differ from other taxes in that the receipt of social security benefits depends, in most countries, upon appropriate contributions having been made, although the size of the benefits is not necessarily related to the amount of the contributions. Better comparability between countries is obtained by treating social security contributions as taxes, but they are listed under a separate heading so that they can be distinguished in any analysis.

10. The strict dividing line between tax revenues (compulsory unrequited payments to general government or a supranational authority) and non-tax compulsory payments (NTCPs) (payments that are either requited or made to other institutions) is clearly defined. However, within the range of different compulsory payments to governments existing across countries, it is not always straightforward in practice to decide whether specific payments are either taxes or NTCPs. For example, compulsory pension savings that are controlled by general government and that accumulate on an individual account earning a market return or a rate that compensates for inflation would at first sight be categorised as NTCPs as opposed to taxes. However, even these payments might still be ‘unrequited’ and therefore classify as taxes instead of NTCPs (for example if these pension savings are not paid out when the taxpayer dies before reaching the pension age and the funds are then used to provide a minimum pension to all taxpayers that are insured). These issues result in the social security revenue figures reported for most countries being based on the premise that all types of compulsory payments to general government are judged to some extent to have a re-distributional element. It should be noted that this conclusion is based on a typically broad interpretation of the term ‘unrequited’ in the tax definition.

11. Social security contributions which are either voluntary or not payable to general government (see §1) are not treated as taxes, though in some countries, as indicated in the country footnotes, there are difficulties in completely eliminating voluntary contributions and certain compulsory payments to the private sector from the revenue figures. Imputed social security contributions are also not treated as taxes.

### *Fees, user charges and licence fees*

12. Apart from vehicle licence fees, which are universally regarded as taxes, it is not easy to distinguish between those fees and user charges which are to be treated as taxes and those which are not, since, whilst a fee or charge is levied in connection with a specific service or activity, the strength of the link between the fee and the service provided may vary considerably, as may the relation between the amount of the fee and the cost of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as requited and under the definition of §1 would not be considered as a tax. In the following cases, however, a levy could be considered as 'unrequited':

*a)* where the charge greatly exceeds the cost of providing the service;

*b)* where the payer of the levy is not the receiver of the benefit (e.g., a fee collected from slaughterhouses to finance a service which is provided to farmers);

*c)* where government is not providing a specific service in return for the levy which it receives even though a licence may be issued to the payer (e.g., where the government grants a hunting, fishing or shooting licence which is not accompanied by the right to use a specific area of government land);

*d)* where benefits are received only by those paying the levy but the benefits received by each individual are not necessarily in proportion to his payments (e.g., a milk marketing levy paid by dairy farmers and used to promote the consumption of milk).

*e)* where the payer of the levy cannot opt out from making payments (e.g. public broadcast fees where the payer is obliged to pay the levy although not consuming public broadcast service).

13. In marginal cases, however, the application of the criteria set out in §1 can be particularly difficult. The solution adopted — given the desirability of international uniformity and the relatively small amounts of revenue usually involved — is to follow the predominant practice among tax administrations rather than to allow each country to adopt its own view as to whether such levies are regarded as taxes or as non-tax revenue.[4]

14. A list of the main fees and charges in question and their normal[5] treatment in this publication is as follows:

| Non-tax revenues: | Court fees; driving licence fees; harbour fees; passport fees |
|---|---|
| Taxes within heading 5200 | Permission to perform such activities as distributing films; hunting, fishing and shooting; providing entertainment or gambling facilities; selling alcohol or tobacco; permission to own dogs or to use or own motor vehicles or guns; severance taxes |

15. In practice, it may not always be possible to isolate tax receipts from non-tax revenue receipts when they are recorded together. If it is estimated that the bulk of the receipts derive from non-tax revenues, the whole amount involved is treated as a non-tax revenue; otherwise, such government receipts are included and classified according to the rules provided in §33 below.

### *Royalties*

16. The ownership of subsoil assets in the form of deposits of minerals or fossil fuels (coal, oil, or natural gas) depends upon the way in which property rights are defined by law and also on international agreements in the case of deposits below international waters. In some cases, either the ground below which the mineral deposits are located, the deposits themselves or both may belong to a local or central government unit.

17. In such cases, these general government units may grant leases to other institutional units that permit them to extract these deposits over a specified period of time in return for a payment or series of payments. These payments are often described as 'royalties' but they are essentially rent that accrues to owners of natural resources in return for putting these assets at the disposal of other units for specified periods of time. The rent may take the form of periodic payments of fixed amounts, irrespective of the rate of extraction, or, more commonly, they may be a function of the quantity, volume, or value of the asset extracted. Enterprises engaged in exploration on government land may make payments to general government units in exchange for the right to undertake test drilling or otherwise investigate the existence and location of subsoil assets. Such payments are also recorded as rents even though no extraction may take place. These payments are therefore classified as non-tax revenues.

18. The same principles apply when other institutional units are granted leases that permit them to fell timber in natural forests on land owned by general government units. These payments are also classified as non-tax revenues.

19. These rents or royalties paid to general government should not be confused with taxes on income and profits, severance taxes, business licenses, or other taxes. If the payments are levied on the profits from the extraction activity, then they should be classified as taxes on incomes, profits and gains (1000). In addition, any severance payments that are imposed on the extraction of minerals and fossil fuels from reserves owned privately or by another government should be classified as taxes. Payments related to the gross value of production should be classified as other taxes on goods and services (5128). Payments for a license or permit to conduct extraction operations should be classified as taxes on use of goods and on permission to use goods or perform activities (5213).

### *Fines and penalties*

20. In principle, fines and penalties charged on overdue taxes or penalties imposed for the attempted evasion of taxes should not be recorded as tax revenues. However, it may not be possible to separate payments of fines or other penalties from the revenues from the taxes to which they relate. In this case, the fines and penalties relating to a particular tax are recorded together with the revenues from that tax and fines and penalties paid with revenue from unidentifiable taxes are classified as other taxes in Category 6000. Fines not relating to tax offences (e.g., for parking offences), or not identifiable as relating to tax offences, are also not treated as tax revenues.

## A.3 Basis of reporting

### *Accrual or cash reporting*

21. The data reported in the *Revenue Statistics* publications for recent years are predominantly recorded on an accrual basis for OECD countries, i.e. recorded at the time that the tax liability was created. Further information is provided in the footnotes to the country table in Chapter 5 of the Report.

22. However, data for earlier years and for non-OECD countries are still predominantly recorded on a cash basis, i.e. at the time at which the payment was received by government. Thus, for example, taxes withheld by employers in one year but paid to the government in the following year and taxes due in one year but actually paid in the following year are both included in the receipts of the second year. Corrective transactions, such as refunds, repayments and drawbacks, are deducted from gross revenues of the period in which they are made.

23. Data on tax revenues are recorded without offsets for the administrative expenses connected with tax collection. Similarly, where the proceeds of tax are used to subsidise particular members of the community, the subsidy is not deducted from the yield of the tax, though the tax may be shown net of subsidies in the national records of some countries.

24. As regards fiscal monopolies (heading 5122), only the amount actually transferred to the government is included in government revenues. However, if any expenditures of fiscal monopolies are considered to be government expenditures (e.g., social expenditures undertaken by fiscal monopolies at the direction of the government) they are added back for the purpose of arriving at tax revenue figures (see §66 below).

### *The distinction between tax and expenditure provisions*[6]

25. Because this publication is concerned only with the revenue side of government operations, no account being taken of the expenditure side, a distinction has to be made between tax and expenditure provisions. Normally there is no difficulty in making this distinction as expenditures are made outside the tax system and the tax accounts and under legislation separate from the tax legislation. In borderline cases, cash flow is used to distinguish between tax provisions and expenditure provisions. Insofar as a provision affects the flow of tax payments from the taxpayer to the government, it is regarded as a tax provision and is taken into account in the data shown in this publication. A provision which does not affect this flow is seen as an expenditure provision and is disregarded in the data recorded in this publication.

26. Tax allowances, exemptions and deductions against the tax base clearly affect the amount of tax paid to the government and are therefore considered as tax provisions. At the other extreme, those subsidies which cannot be offset against tax liability and which are clearly not connected with the assessment process, do not reduce tax revenues as recorded in this publication. Tax credits are amounts deductible from tax payable (as distinct from deductions from the tax base). Two types of tax credits are distinguished, those (referred to here as wastable tax credits) which are limited to the amount of the tax liability and therefore cannot give rise to a payment by the authorities to the taxpayer, and those (referred to as non-wastable tax credits) which are not so limited, so that the excess of the credit over the tax liability can be paid to the taxpayer.[7] A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits[8] is to distinguish between the 'tax expenditure component',[9] which is that portion of the credit that is used to reduce or eliminate a taxpayer's liability, and the 'transfer component', which is the portion that exceeds the taxpayer's liability and is paid to that taxpayer. Reported tax revenues should be reduced by the amount of the tax expenditure component but not by the amount of the transfer component. In addition, the amounts of the tax expenditure and transfer components should be reported as memorandum items in the country tables. Countries that are unable to distinguish between the tax expenditure and transfer components should indicate whether or not the tax revenues have been reduced by the total of these components, and provide any available estimates of the amounts of the two components. Further information is given in Chapter 1 of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on tax to GDP.

### *Calendar and fiscal years*

27. National authorities whose fiscal years do not correspond to the calendar year show data, where possible, on a calendar year basis to permit maximum comparability with the data of other countries. There remain a few countries where data refer to fiscal years. For these the GDP data used in the comparative tables also correspond to the fiscal years.

## A.4 General classification criteria

### *The main classification criteria*

28. The classification of receipts among the main headings (1000, 2000, 3000, 4000, 5000 and 6000) is generally governed by the base on which the tax is levied: 1000 income, profits and capital gains; 2000 and 3000 earnings, payroll or number of employees; 4000 property; 5000 goods and services; 6000 multiple bases, other bases or unidentifiable bases. Where a tax is calculated on more than one base, the receipts are, where possible, split among the various headings (see §33 and §84). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400[10] and taxes on the use of goods or on permission to perform activities in 5200. In headings 4000 and 5000 a distinction is made in certain sub-headings between recurrent and non-recurrent taxes: recurrent taxes are defined as those levied at regular intervals (usually annually) and non-recurrent taxes are levied once and for all (see also §48 to §51, §54, §55 and §81 for particular applications of this distinction).

29. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in §40 on the classification of social security contributions, the conferment of an entitlement to social benefits is crucial to the definition of the 2000 main heading.

30. The way that a tax is levied or collected (e.g., by use of stamps) does not affect classification.

### *Classification of taxpayers*

31. In certain sub-headings, distinctions are made between different categories of taxpayers. These distinctions vary from tax to tax:

*a) Between individuals and corporations in relation to income and net wealth taxes*

The basic distinction is that corporation income taxes, as distinct from individual income taxes, are levied on the corporation as an entity, not on the individuals who own it, and without regard to the personal circumstances of these individuals. The same distinction applies to net wealth taxes on corporations and those on individuals. Taxes paid on the profits of partnerships and the income of institutions, such as life insurance or pension funds, are classified according to the same rule. They are classified as corporate taxes (1200) if they are charged on the partnership or institution as an entity without regard to the personal circumstances of the owners. Otherwise, they are treated as individual taxes (1100). Usually, there is different legislation for the corporation taxes and for the individual taxes.[11] The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA classification requires certain unincorporated businesses[12] to be excluded from the household sector and included with non-financial enterprises and financial institutions. The tax on the profits of these businesses, however, cannot always be separated from the tax on the other income of their owners, or can be separated only on an arbitrary basis. No attempt at this separation is made here and the whole of the individual income tax is shown together without regard to the nature of the income chargeable.

*b) Between households and others in relation to taxes on immovable property*

Here the distinction is that adopted by the SNA for the production and consumption expenditure accounts. The distinction is between households as consumers (i.e. excluding non-incorporated business) on the one hand and producers on the other hand. However, taxes on dwellings occupied by households, whether paid by owner-occupiers, tenants or landlords, are classified under households. This follows the common

distinction made between taxes on domestic property versus taxes on business property. Some countries are not, however, in a position to make this distinction.

*c) Between households and others in relation to motor vehicle licences*

Here the distinction is between households as consumers on the one hand and producers on the other, as in the production and consumption expenditure accounts of the SNA.

*d) Between business and others in relation to the residual taxes (6000)*

The distinction is the same as in c) above between producers on the one hand and households as consumers on the other hand. Taxes which are included under the heading 6000 because they involve more than one tax base or because the tax base does not fall within any of the previous categories but which are identifiable as levyable only on producers and not on households are included under 'business'. The rest of the taxes which are included under the heading 6000 are shown as 'other' or non-identified.

### *Surcharges*

32. Receipts from surcharges in respect of particular taxes are usually classified with the receipts from the relevant tax whether or not the surcharge is temporary. If, however, the surcharge has a characteristic which would render it classifiable in a different heading of the OECD list, receipts from the surcharge are classified under that heading separately from the relevant tax.

### *Unidentifiable tax receipts and residual sub-headings*

33. A number of cases arise where taxes cannot be identified as belonging entirely to a heading or sub-heading of the OECD classification and the following practices are applied in such cases:

*a)* The heading is known, but it is not known how receipts should be allocated between sub-headings: receipts are classified in the appropriate residual sub-heading (1300, 2400, 4520, 4600, 5128, 5130, 5300 or 6200).

*b)* It is known that the bulk of receipts from a group of taxes (usually local taxes) is derived from taxes within a particular heading or sub-heading, but some of the taxes in the group whose amount cannot be precisely ascertained may be classifiable in other headings or sub-headings: receipts are shown in the heading or sub-heading under which most of the receipts fall.

*c)* Neither the heading nor sub-heading of a tax (usually local) can be identified: the tax is classified in 6200 unless it is known that it is a tax on business in which case it is classified in 6100.

## A.5 Commentaries on items of the list

### *1000 — Taxes on income, profits and capital gains*

34. This heading covers taxes levied on the net income or profits (i.e. gross income minus allowable tax reliefs) of individuals and enterprises. Also covered are taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

35. Included in the heading are:

*a)* taxes levied predominantly on income or profits, though partially on other bases. Taxes on various bases which are not predominantly income or profits are classified according to the principles laid down in §33 and §84;

*b)* taxes on property, which are levied on a presumed or estimated income as part of an income tax (see also §48(a), (c) and (d));

*c)* compulsory payments to social security fund contributions that are levied on income but do not confer an entitlement to social benefits. When such contributions do confer an entitlement to social benefits, they are included in heading 2000 (see §40);

*d)* receipts from integrated scheduler income tax systems are classified as a whole in this heading, even though certain of the scheduler taxes may be based upon gross income and may not take into account the personal circumstances of the taxpayer.

36. The main subdivision of this heading is between levies on individuals (1100) and those on corporate enterprises (1200). Under each subdivision a distinction is made between taxes on income and profits (1110 and 1210), and taxes on capital gains (1120 and 1220). If certain receipts cannot be identified as appropriate to either 1100 or 1200, or if in practice this distinction cannot be made (e.g., because there are no reliable data on the recipients of payments from which withholding taxes are deducted) they are classified in 1300 as not-allocable.

### *Treatment of credits under imputation systems*

37. Under imputation systems of corporate income tax, a company's shareholders are wholly or partly relieved of their liability to income tax on dividends paid by the company out of income or profits liable to corporate income tax. In countries with such systems,[13] part of the tax on the company's profits is available to provide relief against the shareholders' own tax liability. The relief to the shareholder takes the form of a tax credit, the amount of which may be less than, equal to, or more than the shareholder's overall tax liability. If the tax credit exceeds this tax liability the excess may be payable to the shareholder. As this type of tax credit is an integral part of the imputation system of corporate income tax, any payment to the shareholders is treated as a repayment of tax and not as expenditure (compare the treatment of other tax credits described in §26).

38. As the tax credit under imputation systems (even when exceeding tax liability) is to be regarded as a tax provision, the question arises whether it should be deducted from individual income tax receipts (1110) or corporate income tax receipts (1210). In this Report, the full amount of corporate income tax paid is shown under 1210 and no imputed tax is included under 1110. Thus, the full amount of the credit reduces the amount of 1110 whether the credit results in a reduction of personal income tax liability or whether an actual refund is made because the credit exceeds the income tax liability. (Where, however, such tax credits are deducted from corporation tax in respect of dividends paid to corporations the amounts are deducted from the receipts of 1210).

### *1120 and 1220 — Taxes on capital gains*

39. These sub-headings comprise taxes imposed on capital gains, 1120 covering those levied on the gains of individuals and 1220 those levied on the gains of corporate enterprises, where receipts from such taxes can be separately identified. In many countries, this is not the case and the receipts from such taxes are then classified with those from the income tax. Heading 1120 also includes taxes on gains from gambling.

### *2000 — Social security contributions*

40. Classified here are all compulsory payments to general government that confer an entitlement to receive a (contingent) future social benefit. Such payments are usually earmarked to finance social benefits and are often paid to institutions of general government that provide such benefits. However, such earmarking is not part of the definition of social security contributions and is not required for a tax to be classified here. However, conferment of an entitlement is required for a tax to be classified under this heading. So, levies on income or payroll that are earmarked for social security funds but do not confer an entitlement to benefit are excluded from this heading and shown under personal income taxes (1100) or taxes on payroll and workforce (3000). Taxes on other bases, such as goods and services, which are earmarked for social security benefits are not shown here but are classified according to their respective bases because they generally confer no entitlement to social security benefits.

41. Contributions for the following types of social security benefits would, *inter alia*, be included: unemployment insurance benefits and supplements, accident, injury and sickness benefits, old-age, disability and survivors' pensions, family allowances, reimbursements for medical and hospital expenses or provision of hospital or medical services. Contributions may be levied on both employees and employers.

42. Contributions may be based on earnings or payroll ('on a payroll basis') or on net income after deductions and exemptions for personal circumstances ('on an income tax basis'), and the revenues from the two bases should be separately identified if possible. However, where contributions to a general social security scheme are on a payroll basis, but the contributions of particular groups (such as the self-employed) cannot be assessed on this basis and net income is used as a proxy for gross earnings, the receipts may still be classified as being on a payroll basis. In principle, this heading excludes voluntary contributions paid to social security schemes. When separately identifiable these are shown in the memorandum item on the financing of social security benefits. In practice, however, they cannot always be separately identified from compulsory contributions, in which case they are included in this heading.

43. Contributions to social insurance schemes which are not institutions of general government and to other types of insurance schemes, provident funds, pension funds, friendly societies or other saving schemes are not considered as social security contributions. Provident funds are arrangements under which the contributions of each employee and of the corresponding employer on his/her behalf are kept in a separate account earning interest and withdrawable under specific circumstances. Pension funds are separately organised schemes negotiated between employees and employers and carry provisions for different contributions and benefits, sometimes more directly tied to salary levels and length of service than under social security schemes. When contributions to these schemes are compulsory or quasi-compulsory (e.g., by virtue of agreement with professional and union organisations) they are shown in the memorandum item (refer to Table 5.39 of the Report).

44. Contributions by government employees and by governments in respect of their employees, to social security schemes classified within general government are included in this heading. Contributions to separate schemes for government employees, which can be regarded as replacing general social security schemes, are also regarded as taxes.[14] Where, however, a separate scheme is not seen as replacing a general scheme and has been negotiated between the government, in its role as an employer, and its employees, it is not regarded as social security and contributions to it are not regarded as taxes, even though the scheme may have been established by legislation.

45. This heading excludes 'imputed' contributions, which correspond to social benefits paid directly by employers to their employees or former employees or to their representatives (e.g., when employers are legally obliged to pay sickness benefits for a certain period).

46. Contributions are divided into those of employees (2100), employers (2200), and self-employed or non-employed (2300), and then further sub-divided according to the basis on which they are levied. Employees are defined for this purpose as all persons engaged in activities of business units, government bodies, private non-profit institutions, or other paid employment, except the proprietors and their unpaid family members in the case of unincorporated businesses. Members of the armed forces are included, irrespective of the duration and type of their service, if they contribute to social security schemes. The contributions of employers are defined as their payments on account of their employees to social security schemes. Where employees or employers are required to continue the payment of social security contributions when the employee becomes unemployed these contributions, data permitting, are shown in 2100 and 2200 respectively. Accordingly, the sub-heading 2300 is confined to contributions paid by the self-employed and by those outside of the labour force (e.g., disabled or retired individuals).

### *3000 — Taxes on payroll and workforce*

47. These consist of taxes payable by enterprises assessed either as a proportion of the wages or salaries paid or as a fixed amount per person employed. They do not include compulsory social security contributions paid by employers or any taxes paid by employees themselves out of their wages or salaries

### *4000 — Taxes on property*

48. This heading covers recurrent and non-recurrent taxes on the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions. The following kinds of tax are excluded from this heading:

*a)* taxes on capital gains resulting from the sale of a property (1120 or 1220);

*b)* taxes on the use of goods or on permission to use goods or perform activities (5200); see §78;

*c)* taxes on immovable property levied on the basis of a presumed net income which take into account the personal circumstances of the taxpayer. They are classified as income taxes along with taxes on income and capital gains derived from property (1100);

*d)* taxes on the use of property for residence, where the tax is payable by either proprietor or tenant and the amount payable is a function of the user's personal circumstances (pay, dependants, and so on). They are classified as taxes on income (1100);

*e)* taxes on building in excess of permitted maximum density, taxes on the enlargement, construction or alteration of certain buildings beyond a permitted value and taxes on building construction. They are classified as taxes on permission to perform activities (5200);

*f)* taxes on the use of one's own property for special trading purposes like selling alcohol, tobacco, meat or for exploitation of land resources (e.g., United States severance taxes). They are classified as taxes on permission to perform activities (5200).

### *4100 — Recurrent taxes on immovable property*

49. This sub-heading covers taxes levied regularly in respect of the use or ownership of immovable property.

- these taxes are levied on land and buildings;
- they can be in the form of a percentage of an assessed property value based on a national rental income, sales price, or capitalised yield; or in terms of other characteristics of real property, ( for example size or location ) from which a presumed rent or capital value can be derived.
- such taxes can be levied on proprietors, tenants, or both. They can also be paid by one level of government to another level of government in respect of property under the jurisdiction of the latter.
- debts are not taken into account in the assessment of these taxes, and they differ from taxes on net wealth in this respect.

50. Taxes on immovable property are further sub-divided into those paid by households (4110) and those paid by other entities (4120), according to the criteria set out in §31(*b*) above.

### *4200 — Recurrent taxes on net wealth*

51. This sub-heading covers taxes levied regularly (in most cases annually) on net wealth, i.e. taxes on a wide range of movable and immovable property, net of debt. It is sub-divided into taxes paid by individuals (4210) and taxes paid by corporate enterprises (4220) according to the criteria set out in §31(*a*) above. If separate figures exist for receipts paid by institutions, the tax payments involved are added to those paid by corporations.

### *4300 — Estate, inheritance and gift taxes*

52. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).[15] Estate taxes are charged on the amount of the total estate whereas inheritance taxes are charged on the shares of the individual recipients; in addition the latter may take into account the relationship of the individual recipients to the deceased.

### *4400 — Taxes on financial and capital transactions*

53. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of non-financial and financial assets (including foreign exchange or securities), taxes on cheques and other forms of payment, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

*a)* taxes on the use of goods or property or permission to perform certain activities (5200);

*b)* fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see §12);

*c)* taxes on capital gains (1000);

*d)* recurrent taxes on immovable property (4100);

*e)* recurrent taxes on net wealth (4200);

*f)* once-and-for-all levies on property or wealth (4500);

*g)* stamp taxes not related to financial and capital transactions

i. Stamp taxes on the sale of specific products, such as alcoholic beverages or tobacco (5121);

ii. Stamp taxes restricted by law to imported products (5123) or to exported products (5124); or

iii. Stamp taxes not falling exclusively on a single category of transaction (6000).

### *4500 — Other non-recurrent taxes on property*

54. This sub-heading covers once-and-for-all, as distinct from recurrent, levies on property. It is divided into taxes on net wealth (4510) and other non-recurrent taxes on property (4520). Heading 4510 would include taxes levied to meet emergency expenditures, or for redistribution purposes. Heading 4520 would cover taxes levied to take account of increases in land value due to permission given to develop or provision of additional local facilities by general government, any taxes on the revaluation of capital and once-and-for-all taxes on particular items of property.

### *4600 — Other recurrent taxes on property*

55. These rarely exist in OECD member countries, but the heading would include taxes on goods such as cattle, jewellery, windows, and other external signs of wealth.

### *5000 — Taxes on goods and services*

56. All taxes and duties levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services (5100), or in respect of the use of goods or permission to use goods or to perform activities (5200) are included here. The heading thus covers:

*a)* multi-stage cumulative taxes;

*b)* general sales taxes — whether levied at manufacture/production, wholesale or retail level;

*c)* value-added taxes;

*d)* excises;

*e)* taxes levied on the import and export of goods;

*f)* taxes levied in respect of the use of goods and taxes on permission to use goods, or perform certain activities;

*g)* taxes on the extraction, processing or production of minerals and other products.

57. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in §48, §53 and §80. Residual sub-headings (5300) and (5130) cover tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see §33.

### *5100 — Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services*

58. This sub-heading consists of all taxes, levied on transactions in goods and services on the basis of their intrinsic characteristics (e.g., value, weight of tobacco, strength of alcohol, and so on) as distinct from taxes imposed on the use of goods, or permission to use goods or perform activities, which fall under 5200.

### *5110 — General taxes on goods and services*

59. This sub-heading includes all taxes, other than import and export duties (5123 and 5124), levied on the production, leasing, transfer, delivery or sales of a wide range of goods and/or the rendering of a wide range of services, irrespective of whether they are domestically produced or imported and irrespective of the stage of production or distribution at which they are levied. It thus covers value-added taxes, sales taxes and multi-stage cumulative taxes. Receipts from

border adjustments in respect of such taxes when goods are imported are added to gross receipts for this category, and repayments of such taxes when goods are exported are deducted. These taxes are subdivided into 5111 value-added taxes, 5112 sales taxes, 5113 turnover and other general taxes on goods and services.

60. Borderline cases arise between this heading and taxes on specific goods (5120) when taxes are levied on a large number of goods, for example, the United Kingdom purchase tax (repealed in 1973) and the Japanese commodity tax (repealed in 1988). In conformity with national views, the former United Kingdom purchase tax is classified as a general tax (5112) and the former Japanese commodity tax as excises (5121).

### *5111 — Value-added taxes*

61. All general consumption taxes charged on value-added are classified in this sub-heading, irrespective of the method of deduction and the stages at which the taxes are levied. In practice, all OECD countries with value-added taxes normally allow immediate deduction of taxes on purchases by all but the final consumer and impose tax at all stages. In some countries the heading may include certain taxes, such as those on financial and insurance activities, either because receipts from them cannot be identified separately from those from the value-added tax, or because they are regarded as an integral part of the value-added tax, even though similar taxes in other countries might be classified elsewhere (e.g., 5126 as taxes on services or 4400 as taxes on financial and capital transactions).

### *5112 — Sales taxes*

62. All general taxes levied at one stage only, whether at manufacturing or production, wholesale or retail stage are classified here.

### *5113 — Turnover and other general taxes on goods and services*

63. These are multi-stage cumulative taxes and taxes where elements of consumption taxes are combined with multistage taxes. These taxes are levied each time a transaction takes place without deduction for taxes paid on inputs. Multi-stage taxes can be combined with elements of value-added or sales taxes.

### *5120 — Taxes on specific goods and services*

64. Excises, profits generated and transferred from fiscal monopolies, and customs and imports duties as well as taxes on exports, foreign exchange transactions, investment goods and betting stakes and special taxes on services, which do not form part of a general tax of 5110, are included in this category.

### *5121 — Excises*

65. Excises are taxes levied as a product specific unit tax on a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, alcoholic beverages, tobacco, and energy. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength, or quantity of the product. Included are special taxes on individual products such as sugar, sugar beets, matches, and chocolates; taxes levied at varying rates on a certain range of goods; and taxes levied on tobacco goods, alcoholic drinks, motor fuels, and hydrocarbon oils. If a tax collected principally on imported goods also applies, or would

apply, under the same law to comparable domestically produced goods, then the revenue from this tax is classified as arising from excises rather than from import duties. This principle applies even if there is no comparable domestic production or no possibility of such production. Taxes on the use of utilities such as water, electricity, gas, and energy are regarded as excises rather than taxes on specific services (5126). Excises exclude those taxes that are levied as general taxes on goods and services (5110); profits of fiscal monopolies (5122); customs and other import duties (5123); or taxes on exports (5124).

### *5122 — Profits of fiscal monopolies*

66. This sub-heading covers that part of the profits of fiscal monopolies which is transferred to general government or which is used to finance any expenditures considered to be government expenditures (see §24). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

67. Fiscal monopolies reflect the exercise of the taxing power of government by the use of monopoly powers. Fiscal monopolies are non-financial public enterprises exercising a monopoly in most cases over the production or distribution of tobacco, alcoholic beverages, salt, matches, playing cards and petroleum or agricultural products (i.e. on the kind of products which are likely to be, alternatively or additionally, subject to the excises of 5121), to raise the government revenues which in other countries are gathered through taxes on dealings in such commodities by private business units. The government monopoly may be at the production stage or, as in the case of government-owned and controlled liquor stores, at the distribution stage.

68. Fiscal monopolies are distinguished from public utilities such as rail transport, electricity, post offices, and other communications, which may enjoy a monopoly or quasi-monopoly position but where the primary purpose is normally to provide basic services rather than to raise revenue for government. Transfers from such other public enterprises to the government are considered as non-tax revenues. The traditional concept of fiscal monopoly is not generally extended to include state lotteries, the profits of which are usually accordingly regarded as non-tax revenues. However, they can be included as tax revenues if the prime reason for their operation is to raise revenues to finance government expenditure. Fiscal monopoly profits are distinguished from export and import monopoly profits (5127) transferred from marketing boards or other enterprises dealing with international trade.

### *5123 — Customs and other import duties*

69. Taxes, stamp duties and surcharges restricted by law to imported products are included here. Also included are levies on imported agricultural products which are imposed in member countries of the European Union and amounts paid by certain of these countries under the Monetary Compensation Accounts (MCA) system.[16] Customs duties collected by European Union member states on behalf of the European Union are reported under this heading at the supranational level of government in the country tables (in Chapter 5 of the Report). Excluded here are taxes collected on imports as part of a general tax on goods and services, or an excise applicable to both imported and domestically produced goods.

### *5124 — Taxes on exports*

70. In the 1970s, export duties were levied in Australia, Canada and Portugal as a regular measure and they have been used in Finland for counter-cyclical purposes. Some member countries of the European Union pay, as part of the MCA system, a levy on exports (see note 16 to §69). Where these amounts are identifiable, they are shown in this heading. This heading does

not include repayments of general consumption taxes or excises or customs duties on exported goods, which should be deducted from the gross receipts under 5110, 5121 or 5123, as appropriate.

### *5125 — Taxes on investment goods*

71. This sub-heading covers taxes on investment goods, such as machinery. These taxes may be imposed for a number of years or temporarily for counter-cyclical purposes. Taxes on industrial inputs which are also levied on consumers [e.g., the Swedish energy tax which is classified under (5121)] are not included here.

### *5126 — Taxes on specific services*

72. All taxes assessed on the payment for specific services, such as taxes on insurance premiums, banking services, gambling and betting stakes (e.g., from horse races, football pools, lottery tickets), transport, entertainment, restaurant and advertising charges, fall into this category. Taxes on entry to casinos, races, other similar events or venues as well as stamp taxes on specific services are also classified under this heading. Taxes levied on the gross income of companies providing a specific service (e.g. transportation [including airport and other passenger taxes] insurance, banking, entertainment, restaurants, and advertising) are also classified under this heading.

73. Tax revenues from bank levies and payments to deposit insurance and financial stability schemes are also included here:

- Compulsory payments of stability fees, bank levies and deposit insurance should generally be treated as tax revenues where the payments are made to general government or supranational authorities and are allocated to the governments' consolidated or general funds so that the government is free to make immediate use of the money for the purposes that it chooses. This principle would apply regardless of whether the government is promising to make payments to guarantee the banks' customer deposits in some future contingency.
- If the compulsory payments are made to general government and placed in funds that are earmarked to be entirely channelled back to the sector of the economy that comprises the companies that are subject to the payment, they would still generally be treated as tax revenues on the grounds that the funds would be available for the government and would reduce its budget deficit, the fee is unrequited for an individual entity and the amounts raised could be unrelated to any eventual pay out to depositors or expenditure on wider support for the financial sector.
- Payments to made to the smaller long-standing schemes for insuring 'retail' deposits, where the payment levels are consistent with the costs of insurance should be classified as fee for service.
- Any payments which involve governments realising the assets of a failed institution or receiving a priority claim on its assets in liquidation in order to fund payments of compensation to customers for their lost deposits would be treated as a fee for a service as opposed to tax revenues.
- Compulsory payments that are made to funds operated outside the government sector and non-state institutions backed by the deposit takers and all payments to voluntary schemes should not be treated as tax revenues.
- Contributions made to the EU Single Resolution Fund are also included here and recorded under the supranational level of government in the country tables.

74. Excluded from this sub-heading are:

*a)* taxes on services forming part of a general tax on goods and services (5110);

*b)* taxes on electricity, gas and energy (5121 as excises);

*c)* taxes on individual gains from gambling (1120 as taxes on capital gains of individuals and non-corporate enterprises) and lump-sum taxes on the transfer of private lotteries or on the permission to set up lotteries (5200);[17]

*d)* taxes on cheques and on the issue, transfer or redemption of securities (4400 as taxes on financial and capital transactions);

*e)* general taxes on turnover (5113).

### *5127 — Other taxes on international trade and transactions*

75. This sub-heading covers revenue received by the government from the purchase and sale of foreign exchange at different rates. When the government exercises monopoly powers to extract a margin between the purchase and sales price of foreign exchange, other than to cover administrative costs, the revenue derived constitutes a compulsory levy exacted in indeterminate proportions from both purchaser and seller of foreign exchange. It is the common equivalent of an import duty and export duty levied in a single exchange rate system or of a tax on the sale or purchase of foreign exchange. Like the profits of fiscal monopolies and import or export monopolies transferred to government, it represents the exercise of monopoly powers for tax purposes and is included in tax revenues.

76. The sub-heading covers also the profits of export or import monopolies, which do not however exist in OECD countries, taxes on purchase or sale of foreign exchange, and any other taxes levied specifically on international trade or transactions.

### *5128 — Other taxes on specific goods and services*

77. This item includes taxes on the extraction of minerals, fossil fuels and other exhaustible resources from deposits owned privately or by another government together with any other unallocable receipts from taxes on specific goods and services. Taxes on the extraction of exhaustible resources are usually a fixed amount per unit of quality or weight, but can be a percentage of value. The taxes are recorded when the resources are extracted. Payments from the extraction of exhaustible resources from deposits owned by the government unit receiving the payment are classified as rent.

### *5200 — Taxes on use of goods or on permission to use goods or perform activities*

78. This sub-heading covers taxes which are levied in respect of the use of goods as distinct from taxes on the goods themselves. Unlike the latter taxes – reported under 5100 –, they are not assessed on the value of the goods but usually as fixed amounts. Taxes on permission to use goods or to perform activities are also included here, as are pollution taxes not based upon the value of particular goods. It is sometimes difficult to distinguish between compulsory user charges and licence fees which are regarded as taxes and those which are excluded as non-tax revenues. The criteria which are employed are noted in §12–13.

79. Although the sub-heading refers to the ‘use’ of goods, registration of ownership rather than use may be what generates liability to tax, so that the taxes of this heading may apply to the ownership of animals or goods rather than their use (e.g., race horses, dogs and motor vehicles) and may apply even to unusable goods (e.g., unusable motor vehicles or guns).

80. Borderline cases arise with:

*a)* taxes on the permission to perform business activities which are levied on a combined income, payroll or turnover base and, accordingly, are classified following the rules in §84;

*b)* taxes on the ownership or use of property of headings 4100, 4200 and 4600. The heading 4100 is confined to taxes on the ownership or tenancy of immovable property and – unlike the taxes of 5200 – they are related to the value of the property. The net wealth taxes and taxes on chattels of 4200 and 4600 respectively are confined to the ownership rather than the use of assets, apply to groups of assets rather than particular goods and again are related to the value of the assets,

### *5210 — Recurrent taxes on use of goods and on permission to use goods or perform activities*

81. The principal characteristic of taxes classified here is that they are levied at regular intervals and that they are usually fixed amounts. The most important item in terms of revenue receipts is vehicle licence taxes. This sub-heading also covers taxes on permission to hunt, shoot, fish or to sell certain products and taxes on the ownership of dogs , broadcast licence fees and taxes on the performance of certain services, provided that they meet the criteria set out in §12–13. The sub-divisions of 5210 are:

- user taxes on motor vehicles paid by households (5211);
- taxes on motor vehicles paid by others (5212); and
- other recurrent taxes (5213). This sub-heading covers business and professional licences paid by enterprises in order to obtain a licence to carry on a particular kind of business or profession when the levies are on a recurring basis. Licences such as taxi and casino licences are included. Dog licences and recurrent general licences for hunting, shooting and fishing where the right to carry out these activities is not granted as part of a normal commercial transaction are also included under this heading. Broadcast licence fees are included when the payer of the levy cannot opt out from making payments for public broadcast if one does not wish to watch or listen to public broadcast services (e.g. by declaring that one does not consume public broadcast services). Specific exemptions (for example, for elderly people) do not change the compulsory nature of the payment.

82. Excluded from sub-heading 5213 are:

*a)* licences where the right to carry out such activities is granted as part of a normal commercial transaction (e.g., the granting of the licence is accompanied by the right to use a specific area which is owned by government);

*b)* payments relating to the checks carried out by the government on the suitability and or safety of the business premises or equipment, or on the quality or standard of goods or services produced as a condition for granting such a licence. These payments are not unrequited and should be treated as payments for services rendered, unless the amounts charged for the licences are out of all proportion to the costs of the checks carried out by governments.

*c)* broadcast licence fees if users can opt out from paying broadcast licence fees in the case that they do not wish to consume these services while not affecting the ability to consume private broadcast services.

### *5220 — Non-recurrent taxes on use of goods and on permission to use goods or perform activities*

83. This section covers non-recurrent taxes levied on the use of goods or on permission to use goods or perform activities and taxes levied each time goods are used. It includes taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances.

- Payments for tradable emission permits issued by governments under cap and trade schemes should be recorded here at the time the emissions occur. No revenue should be recorded for permits that governments issue free of charge. The accrual basis of recording means that there can be a timing difference between the cash being received by government for the permits and the time the emission occurs. In the national accounts, this timing gives rise to a financial liability for government during the period.
- Payments made for the collection and disposal of waste or noxious substances by public authorities should be excluded as they constitute a sale of services to enterprises.

84. Other taxes falling under heading 5200 that are not levied recurrently are also included here. Thus, once-and-for-all payments for permission to sell liquor or tobacco or to set up betting shops are included provided they meet the criteria set out in §12–13.

#### *6000 — Other taxes*

85. Taxes levied on a base, or bases, other than those described under headings 1000, 3000, 4000 and 5000, or on bases of which cannot be considered to be related to any one of these headings, are included here. Where taxes are levied on a multiple base and it is possible to estimate the receipts related to each base the separate amounts are included under the appropriate headings. If separate amounts cannot be estimated and it is known that most of the receipts are derived from one base, the whole of the receipts are classified according to that base. Otherwise, they are classified here. Other revenues included here are presumptive taxes not included elsewhere in the classification system, taxes on individuals in the form of a poll tax or capitation tax, stamp taxes not related to financial and capital transactions nor falling exclusively on a single category of transaction, expenditure taxes where personal deductions or exemptions are applied and unidentifiable tax receipts. A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

## A.6 Conciliation with National Accounts

86. This section of the tables provides a re-conciliation between the OECD calculation of total tax revenues and the total of all taxes and social contributions paid to general government as recorded in the country's National Accounts. Where the country is a member of the European Union (EU), the comparison is between the OECD calculation of total tax revenues and the sum of tax revenues and social contributions recorded in the combination of the general government and the institutions of the EU sectors of the National Accounts.

## A.7 Memorandum item on the financing of social security benefits

87. In view of the varying relationship between taxation and social security contributions and the cases referred to in §40 to §46, a memorandum item collects together all payments earmarked for social security-type benefits, other than voluntary payments to the private sector. Data are presented as follows (refer Table 5.39 of the Report):

*a)* Taxes of 2000 series.

*b)* Taxes earmarked for social security benefits.

*c)* Voluntary contributions to the government.

*d)* Compulsory contributions to the private sector.

Guidance on the breakdown of (a) to (d) above is provided in §40 to §46.

## A.8 Memorandum item on identifiable taxes paid by government

88. Identifiable taxes actually paid by government are presented in a memorandum item classified by the main headings of the OECD classification of taxes. In the vast majority of countries, only social security contributions and payroll taxes paid by government can be identified. These are, however, usually the most important taxes paid by governments (refer to Table 5.40 of the Report).

## A.9 Relation of OECD classification of taxes to national accounting systems

89. A system of national accounts (SNA) seeks to provide a coherent framework for recording and presenting the main flows relating respectively to production, consumption, accumulation and external transactions of a given economic area, usually a country or a major region within a country. Government revenues are an important part of the transactions recorded in SNA. The final version of the 2008 SNA was jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the Organisation for Economic Co-operation and Development, and the World Bank in August 2009. The *System* is a comprehensive, consistent and flexible set of macroeconomic accounts. It is designed for use in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The important parts of the SNA's conceptual framework and its definitions of the various sectors of the economy have been reflected in the OECD's classification of taxes.

90. There are, however, some differences between the OECD classification of taxes and SNA concepts that are listed below. They arise because the aim of the former is to provide the maximum disaggregation of statistical data on what are generally regarded as taxes by tax administrations.

*a)* OECD includes compulsory social security contributions paid to general government in total tax revenues. Imputed and voluntary contributions plus those paid to private funds are not treated as taxes (§9 and §11 above);

*b)* there are different points of view on whether or not some levies and fees are classified as taxes (§12 and §13 above);

*c)* OECD excludes imputed taxes or subsidies resulting from the operation of official multiple exchange rates or from the central bank paying a rate of interest on required reserves that is different from other market rates;

*d)* there are differences in the treatment of non-wastable tax credits

91. As noted in §1 and §2, headings 1000 to 6000 of the OECD list of taxes cover all unrequited payments to general government or to a supranational authority, other than compulsory loans and fines. Such unrequited payments including fines, but excluding compulsory loans can be obtained from adding together the following figures in the 2008 SNA

- value-added type taxes (D.211);
- taxes and duties on imports, excluding VAT (D.212);
- export taxes (D.213);
- taxes on products, excluding VAT, import and export taxes (D.214);
- other taxes on production (D.29);
- taxes on income (D.51);
- other current taxes (D.59);

- actual social contributions (D.611 and D613), excluding voluntary contributions and payments to employment-related schemes that are not social security schemes
- capital taxes (D.91).

## A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system

92. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, the differences between the OECD classification and that of the 2008 SNA (see §90 above) also apply to the GFS. In addition, the International Monetary Fund subdivides the OECD 5000 heading into section IV (Domestic Taxes on Goods and Services) and section V (Taxes on International Trade and Transactions). This reflects the fact that while the latter usually yield insignificant amounts of revenue in OECD countries, this is not the case in many non-OECD countries.

## A.11 Comparison of the OECD classification of taxes with other international classifications

93. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

*a)* System of National Accounts (2008 SNA);

*b)* European System of Accounts (2010 ESA);

*c)* IMF Government Finance Statistics Manual (GFSM2014).

94. These comparisons represent those that would be expected to apply in the majority of cases. However in practice some flexibility should be used in their application. This is because in particular cases, countries can adopt varying approaches to the classification of revenues in National Accounts.

| | | | OECD Classification | 2008 SNA | 2010 ESA | GFSM2014 |
|---|---|---|---|---|---|---|
| 1000 | | | Taxes on income, profits and capital gains | | | |
| | 1100 | | Individuals | | | |
| | | 1110 | Income and profits | D51-8.61a | D51A | 1111 |
| | | 1120 | Capital gains | D51-8.61c, d | D51C, D | 1111 |
| | 1200 | | Corporations | | | |
| | | 1210 | Income and profits | D51-8.61b | D51B | 1112 |
| | | 1220 | Capital gains | D51-8.61c | D51C | 1112 |
| | 1300 | | Unallocable as between 1100 and 1200 | | | 1113 |
| 2000 | | | Social security contributions | | | |
| | 2100 | | Employees | D613-8.85 | D613 | 1211 |
| | 2200 | | Employers | D611-8.83 | D611 | 1212 |
| | 2300 | | Self-employed, non-employed | D613-8.85 | D613 | 1213 |
| | 2400 | | Unallocable as between 2100, 2200 and 2300 | | | 1214 |
| 3000 | | | Taxes on payroll and workforce | D29-7.97a | D29C | 112 |
| 4000 | | | Taxes on property | | | |
| | 4100 | | Recurrent taxes on immovable property | | | |
| | | 4110 | Households | D59-8.63a | D59A | 1131 |
| | | 4120 | Other | D29-7.97b | D29A | 1131 |
| | 4200 | | Recurrent net wealth taxes | | | |
| | | 4210 | Individual | D59-8.63b | D59A | 1132 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | 4220 | Corporations | D59-8.63b | D59A | 1132 |
| | 4300 | | Estate, inheritance and gift taxes | | | |
| | | 4310 | Estate and inheritance taxes | D91-10.207b | D91A | 1133 |
| | | 4320 | Gift taxes | D91-10.207b | D91A | 1133 |
| | 4400 | | Taxes on financial and capital transactions | D59-7.96d; D29-7.97e | D214B, C | 114114; 1161 |
| | 4500 | | Other non-recurrent taxes on property | D91-10.207a | D91B | 1135 |
| | 4600 | | Other recurrent taxes on property | D59-8.63c | D59A | 1136 |
| 5000 | | | Taxes on goods and services | | | |
| | 5100 | | Taxes on production, sale and transfer of goods and services | | | |
| | | 5110 | General taxes on goods and services | | | |
| | | 5111 | Value-added taxes | D211-7.89 | D211; D29G | 11411 |
| | | 5112 | Sales taxes | D2122-7.94a; D214-7.96a | D21224; D214I | 11412 |
| | | 5113 | Turnover and other general taxes on goods and services | D214-7.96a | D214I | 11413 |
| | | 5120 | Taxes on specific goods and services | | | |
| | | 5121 | Excises | D2122-7.94b; D214-7.96b | D21223; D214A, B, D | 1142 |
| | | 5122 | Profits of fiscal monopolies | D214-7.96e | D214J | 1143 |
| | | 5123 | Customs and other import duties | D2121-7.93 | D2121; D21221, 2 | 1151 |
| | | 5124 | On exports | D213-7.95a | D214K | 1152-4 |
| | | 5125 | On investment goods | | | |
| | | 5126 | On specific services | D2122-7.94c; D214-7.96c | D21225; D214E, F, G, H; D29F | 1144; 1156 |
| | | 5127 | Other taxes on international trade and transactions | D2122-7.94d D29-7.95b D29-7.97g D59-8.64d | D21226; D29D; D59E | 1153; 1155-6 |
| | | 5128 | Other taxes on specific goods and services | | | 1146 |
| | | 5130 | Unallocable between 5110 and 5120 | | | |
| | 5200 | | Taxes on use of goods and on permission to use goods or perform activities | | | |
| | | 5210 | Recurrent taxes on use of goods and on permission to use goods or perform activities | | | |
| | | 5211 | Motor vehicle taxes households | D59-8.64c | D59D | 11451 |
| | | 5212 | Motor vehicles taxes others | D29-7.97d | D214D; D29B | 11451 |
| | | 5213 | Other recurrent taxes on use of goods and on permission to use goods or perform activities | D29-7.97c, d, f D59-8.64c | D29B, E, F; D59D | 11452 |
| | | 5220 | Non-recurrent taxes on permission to use goods or perform activities | | | 11452 |
| | 5300 | | Unallocable as between 5100 and 5200 | | | |
| 6000 | | | Other taxes | | | |
| | 6100 | | Payable solely by business | | | 1161 |
| | 6200 | | Payable by other than business, or unidentifiable | D59-8.64a, b | D59B, C | 1162 |

## A.12 Attribution of tax revenues by sub-sectors of general government

95. The OECD classification requires a breakdown of tax revenues by sub-sectors of government. The definition of each sub-sector and the criteria to be used to attribute tax revenues between these sub-sectors are set out below. They follow the guidance of the 2008 SNA and GFSM 2014.

### *Sub-sectors of general government to be identified*

*a) Central government*

96. The central government sub-sector includes all governmental departments, offices, establishments and other bodies which are agencies or instruments of the central authority whose competence extends over the whole territory, with the exception of the administration of social security funds. Central government therefore has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.

*b) State, provincial or regional government*

97. This sub-sector consists of intermediate units of government exercising a competence at a level below that of central government. It includes all such units operating independently of central government in a part of a country's territory encompassing a number of smaller localities, with the exception of the administration of social security funds. In unitary countries, regional governments may be considered to have a separate existence where they have substantial autonomy to raise a significant proportion of their revenues from sources within their control and their officers are independent of external administrative control in the actual operation of the unit's activities.

98. At present, federal countries comprise the majority of cases where revenues attributed to intermediate units of government are identified separately. Colombia and Spain are the only two unitary countries in this position. In the remaining unitary countries, regional revenues are included with those of local governments.

c) *Local* government

99. This sub-sector includes all other units of government exercising an independent competence in part of the territory of a country, with the exception of the administration of social security funds. It encompasses various urban and/or rural jurisdictions (e.g., local authorities, municipalities, cities, boroughs, districts).

*d) Social security funds*

100. Social security funds form a separate sub-sector of general government. The social security sub-sector is defined in the 2008 SNA by the following extracts from paragraphs 4.124 to 4.126 and 4.147:

"Social security schemes are social insurance schemes covering the community as a whole or large section of the community that are imposed and controlled by government units. The schemes cover a wide variety of programmes, providing benefits in cash or in kind for old age, invalidity or death, survivors, sickness and maternity, work injury, unemployment, family allowance, health care, etc. There is not necessarily a direct link between the amount of the contribution paid by an individual and the benefits he or she may receive." (Paragraph 4.124).

"When social security schemes are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter and engage in financial transactions on their own account they qualify as institutional units that are described as social security funds." (Paragraph 4.125).

"The amounts raised, and paid out, in social security contributions and benefits may be deliberately varied in order to achieve objectives of government policy that have no direct connection with the concept of social security as a scheme to provide social benefits to members of the community. They may be raised or lowered in order to influence the level of aggregate demand in the economy, for example. Nevertheless, so long as they remain separately constituted funds, they must be treated as separate institutional units in the SNA. (Paragraph 4.126).

"The social security funds sub-sector (of general government) consists of the social security funds operating at all levels of government. Such funds are social insurance schemes covering the community as a whole or large section of the community that are imposed by government units." (Paragraph 4.147).

101. This definition of social security funds is followed in the OECD classification with the two following exceptions which are excluded

- Schemes imposed by government and operated by bodies outside the general government sector, as defined in §3 of this manual; and
- Schemes to which all contributions are voluntary.

### *Supranational Authorities*

102. This sub-sector covers the revenue-raising operations of supra-national authorities within a country. In practice, the only relevant supranational authority in the OECD area is that of the institutions of the European Union (EU). Tax revenues collected by member countries and paid to the EU are included in the *Revenue Statistics* at the supranational level of government. Income taxes and social security contributions collected by European Institutions and paid by European civil servants who are resident of EU member countries should not be included.

### *Criteria to be used for the attribution of tax revenues*

103. When a government collects taxes and pays them over in whole or in part to other governments, it is necessary to determine whether the revenues should be considered to be those of the collecting government which it distributes to others as grants, or those of the beneficiary governments which the collecting government receives and passes on only as their agent. The criteria to be used in the attribution of revenues are set out in §104 to §107 which replicate paragraphs 3.70 to 3.73 from the 2008 SNA.

104. In general, a tax is attributed to the government unit that

*a)* exercises the authority to impose the tax (either as a principal or through the delegated authority of the principal),

*b)* has final discretion to set and vary the rate of the tax

105. Where an amount is collected by one government for and on behalf of another government, and the latter government has the authority to impose the tax, and set and vary its rate, then the former is acting as an agent for the latter and the tax is reassigned. Any amount retained by the collecting government as a collection charge should be treated as a payment for a service. Any other amount retained by the collecting government, such as under a tax-sharing arrangement, should be treated as a current grant. If the collecting government was delegated the authority to set and vary the rate, then the amount collected should be treated as tax revenue of this government.

106. Where different governments jointly and equally set the rate of a tax and jointly and equally decide on the distribution of the proceeds, with no individual government having ultimate overriding authority, then the tax revenues are attributed to each government according to its respective share of the proceeds. If an arrangement allows one government unit to exercise ultimate overriding authority, then all of the tax revenue is attributed to that unit.

107. There may also be the circumstance where a tax is imposed under the constitutional or other authority of one government, but other governments individually set the tax rate in their jurisdictions. The proceeds of the tax generated in each respective government's jurisdiction are attributed as tax revenues of that government.

108. The levies paid by the member states of the EU take the form specific levies which include

*a)* custom duties and levies on agricultural goods (5123),

*b)* gross monetary compensation accounts (5123 if relating to imports and 5124 if relating to exports);

*c)* contributions to the Single Resolution Fund (5126); and

*d)* Steel, coal, sugar and milk levies (5128).

109. The custom duties collected by member states on behalf of the EU are recorded

- on a gross of collection fee basis;
- using figures adjusted so that duties are shown on a 'final destination' as opposed to a 'country of first entry' basis where such adjustments can be made. These adjustments concern in particular duties collected at important (sea) ports. Although the EU duties are collected by the authorities of the country of first entry, when possible these duties should be excluded from the revenue of the collecting country and be included in the revenue of the country of final destination

110. These are the specific EU levies that most clearly conform to the attribution criterion described in §102 above. Consequently, these amounts are footnoted as a memorandum item to the EU member state country tables (in Chapter 5) and are shown as supranational revenues against each of the tax headings identified in §108.

## Notes

[1] All references to SNA are to the 2008 edition.

[2] See section A.12 of this guide for a discussion of the concept of agency capacity.

[3] It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.

[4] If, however, a levy which is considered as non-tax revenue by most countries is regarded as a tax — or raises substantial revenue — in one or more countries, the amounts collected are footnoted at the end of the relevant country tables, even though the amounts are not included in total tax revenues.

[5] Names, however, can frequently be misleading. For example, though a passport fee would normally be considered a non-tax revenue, if a supplementary levy on passports (as is the case in Portugal) were imposed in order to raise substantial amounts of revenue relative to the cost of providing the passport, the levy would be regarded as a tax under 5200.

[6] A more detailed explanation of this distinction can be found in the special feature, 'Current issues in reporting tax revenues', in the 2001 edition of *Revenue Statistics*.

[7] Sometimes the terms 'non-refundable' and 'refundable' are used, but it may be considered illogical to talk of 'refundable' when nothing has been paid.

[8] A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§37–39).

[9] This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country or, preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.

[10] Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.

[11] In some countries the same legislation applies to both individual and corporate enterprises for particular taxes on income. However, the receipts from such taxes are usually allocable between individuals and enterprises and can therefore be shown in the appropriate sub-heading.

[12] For example, "… sufficiently self-contained and independent that they behave in the same way as corporations… (including) keeping a complete set of accounts" (2008 SNA, section 4.44).

[13] In Canada — a country also referred to as having an imputation system — the (wastable) tax credit for the shareholder is in respect of domestic corporation tax deemed to have been paid whether or not a corporation tax liability has arisen. As there is no integral connection between the corporation tax liability and the credit given against income tax under such systems, these credits for dividends are treated, along with other tax credits, on the lines described in §26.

[14] This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.

[15] In the 2008 SNA, these are regarded as capital transfers and not as taxes (see section A.8).

[16] This is the system by which the European Union adjusts for differences between the exchange rates used to determine prices under the Common Market Agricultural Policy and actual exchange rates. Payments under the system may relate to imports or exports and where these amounts are separately identifiable they are shown under the appropriate heading (5123 or 5124). In this Report, these amounts are shown gross (i.e. without deducting any subsidies paid out under the MCA system).

[17] Transfers of profits of State lotteries are regarded as non-tax revenues (see also §68).

# Annex B.
# Interpretative guide to non-tax revenue in Revenue Statistics in Asia and the Pacific

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Notes .....

## 1. Coverage

The definition of non-tax revenues and the main subcategories identified in this publication generally correspond to the concepts laid out in the 2014 IMF Government Finance Statistics Manual (GFSM). Non-tax revenues refer to increases in government net worth resulting from transactions other than tax revenues. They exclude funds arising from the repayment of previous lending by governments or from borrowing, or proceeds derived from sales of fixed capital assets, stocks, land and intangible assets or private gifts.

Non-tax revenues are made up of the following elements.

## 2. Grants

The GFSM 2014 states "Grants are transfers receivable by government units from non-resident government units or international organisations without the receipt of any goods, services, or assets in return. Grants are normally receivable in cash, but may also take the form of the receipt of goods or services (in kind)". These transfers are un-refundable and unrequited. Grants encompass reparations and gifts given for particular projects or programmes. The term "grants" is not used to refer to transfers to or from non-governmental units and excludes inter-governmental transfers. The remission of funds collected by one government for another in an agency capacity should not be shown as receipt of a grant by the beneficiary government but as its direct receipt of revenue.

## 3. Property income

This category includes income to government arising from their ownership of property, enterprises, financial assets, or intangible assets when government units place them at the disposal of other units. Sales of non-financial assets such as the sales of lands are not recorded as revenue because disposal of such an asset does not increase the net worth. Similarly, repayments on loans and loan disbursements are not revenue. Property income may take the form of dividends, interest, land rents, royalties, or withdrawals from entrepreneurial income. The main components are:

- Interest and dividends: Interest is the revenue earned by the government unit from a financial asset by putting it at the disposal of another institutional unit. Dividends are the revenue earned by placing equity funds at the disposal of a corporation (resident or non-resident corporation). This category also consists of profits of state-owned enterprises except those classified as fiscal monopolies (see §62-§64 of the OECD Interpretative Guide to tax revenue in Annex A), export and import monopoly profits (see §70-§71 of the same document) or those providing public utilities such as rail transport, electricity, post offices and other communications. In this category are included revenue from public financial institutions such as the central banks' profits, profits transferred or distributed from the operation of monetary authority functions outside the central bank and the profits of state lotteries transferred to the government. Transfers from public utilities enterprises are recorded as non-tax revenue under "sales of goods and services" whereas profits for fiscal, export or import monopolies are classified as tax revenue.
- Rents or royalties: Rent is the revenue generated from natural resources, such as land, mining, or oil resources, when a government unit places these at the disposal of private or foreign entities. The rents received relate to a resource lease-giving agreement for the exploitation and extraction of a natural resource by the lessee in return for a payment. Payments for exploration rights are also treated as rent. Rents should not be confused with other payments a government may receive related to the exploitation of subsoil and similar assets, such as severance taxes, business licenses, or other taxes (e.g. value added taxes, excises, taxes on exports, etc.). They should also

not be taken to mean incomes from the rental of buildings and equipment, which are treated as sales of goods and services. Revenues from rents and royalties are in some cases difficult to establish and depend on the agreement between the government unit and the lessee. For example rents, royalties and taxes such as corporate income taxes and VAT are sometimes encompassed in a single payment to the general government. In such cases the revenue should be classified under the category to which the majority of revenue belongs (see §71 of Annex A for further explanation.)

- Other property income: This includes revenue earned by a government unit placing funds at a disposal of quasi-corporations.[1] Conceptually this source of revenue is equivalent to that of dividends from a corporation but by definition, quasi-corporations cannot distribute income in the form of dividends. This category of "other property income" also includes retained or reinvested earnings, i.e. the percentage of distributable revenue not paid out as dividends, but retained by the corporation or quasi-corporation on foreign investment; property income from investment income disbursements and unidentified property income.

## 4. Sales of goods and services

Revenue under the category "sales of goods and services" is generally reported on a gross basis, without deduction of costs. Since these costs can represent a significant proportion of revenues, they cannot be regarded in total as funds available for governments to finance their general activities. This contrasts with tax revenues, where the collection costs are usually a small proportion of revenue. This difference implies that it may not be meaningful to sum tax and non-tax revenues as part of a calculation of generally available funds.

The proceeds of sales of nonfinancial assets such as the sale of buildings or lands are not classified as revenues since their disposal does not increase the net worth.

Sales of goods and services consist of:

- Sales by market establishments.[2]
- Administrative fees for services (i.e. fees for drivers' licences, passports, visas, court fees, harbour fees, fees for birth, marriage or death certificates, patent registrations, radio and television licenses when public authorities provide general broadcasting services).
- Administrative fees that are sales of services associated with a regulatory function of government (such as fees for the inspection of premises before delivering a business licence) and considered to be proportional to the cost of producing the service are included in this category. If the fee in return for the service provided by the government unit is disproportionate, then the fee will be classified as a tax. Specific examples of fees that are considered taxes include fees for permission to perform activities such as hunting, fishing and shooting; and fees for business registration where this is a legal requirement for the business to operate.
- Sales by nonmarket establishments such as fees at government hospitals, tuition fees at government schools and admission fees to museums and parks.
- Leasing of buildings and equipment.

## 5. Fines, penalties and forfeits

The GFSM 2014 states "Fines and penalties are compulsory transfers imposed by courts of law or bodies for violations of laws or administrative rules. Out-of-court agreements are also included (...). Forfeits are amounts deposited with a general government unit pending a legal or administrative proceeding, and that will be transferred to the unit upon resolution". For example traffic fines are included here. Fines and

penalties charged on overdue taxes or penalties imposed for the evasion of taxes should be recorded in this category and not as taxes. However if it is not possible to separate the amounts paid in taxes and fines, the whole amount should be classified under the tax to which the fine relates (see §14 of Annex A for further explanation).

## 6. Other social contributions

This category includes the actual and imputed contributions to social insurance schemes operated by governments as employers on behalf of their employees that do not create a future defined liability. This category also includes the sum of the total voluntary contributions.[3] Excluded from this category are any contributions to funds in which the contributions of each participant and of his employer on his behalf are kept in a separate account earning interest and withdrawable under specified circumstances or any contributions to a pension fund autonomous to the general government. This category is not included in this publication.

## 7. Miscellaneous and unidentified revenue

This category consists of unidentified non-tax revenues or those that do not fit into any of the other categories listed above. It includes revenue such as gifts and transfers from individuals, private non-profit institutions, nongovernmental foundations, corporations, or sources other than governments and international organisations. Major non-recurrent payments receivable in compensation for extensive damages or serious injuries not covered by insurance policies are also included, such as payments of compensation for damages caused by major explosions; oil spillages; or payments receivable for damage to property other than payments from an insurance settlement.

## Notes

[1] Quasi-corporations are unincorporated enterprises that exercise some functions of corporations, but have not been granted separate legal personality by statute.

[2] A market establishment is an establishment that charges economically significant prices.

[3] The IMF includes these contributions as part of their total of social security contributions.

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# Revenue Statistics in Asia and the Pacific

## STRENGTHENING PROPERTY TAXATION IN ASIA

### 1990-2021

This annual publication compiles comparable tax revenue statistics for 30 economies, including Armenia, Australia, Bangladesh, Bhutan, Cambodia, People's Republic of China, Cook Islands, Fiji, Indonesia, Japan, Georgia, Kazakhstan, Korea, Kyrgyzstan, Lao People's Democratic Republic, Malaysia, Maldives, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam. Additionally, it provides information on non-tax revenues for selected economies. The publication applies the OECD Revenue Statistics methodology to Asian and Pacific economies, facilitating consistent comparison of tax levels and structures within the region as well as globally. This tenth edition of the report includes a special feature on strengthening property taxation in Asia. The publication is jointly produced by the OECD's Centre for Tax Policy and Administration and the OECD Development Centre, in co-operation with the Asian Development Bank, the Pacific Islands Tax Administrators Association and the Pacific Community.

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