Revenue Statistics in Asia and the Pacific

TAX REVENUE BUOYANCY IN ASIA

1990-2022

OECD

dev DEVELOPMENT CENTRE

2024

Revenue Statistics in Asia and the Pacific 2024

TAX REVENUE BUOYANCY IN ASIA

1990-2022

OECD
dev
DEVELOPMENT CENTRE

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of the Member countries of the OECD or its Development Centre.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

Please cite this publication as:
OECD (2024), *Revenue Statistics in Asia and the Pacific 2024: Tax Revenue Buoyancy in Asia*, OECD Publishing, Paris, https://doi.org/10.1787/e4681bfa-en.

ISBN 978-92-64-48418-4 (print)
ISBN 978-92-64-68454-6 (PDF)
ISBN 978-92-64-76580-1 (HTML)
ISBN 978-92-64-44163-7 (epub)

Revenue Statistics in Asia and the Pacific
ISSN 2788-9351 (print)
ISSN 2788-936X (online)

Photo credits: Cover © some of the graphic elements in the main cover illustration were adapted from Freepik.com.

Corrigenda to OECD publications may be found on line at: www.oecd.org/about/publishing/corrigenda.htm.

© OECD 2024

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at https://www.oecd.org/termsandconditions.

Foreword

Revenue Statistics in Asia and the Pacific 2024 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 Islands 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 36 Asian and Pacific economies: Armenia, Australia, Azerbaijan, Bangladesh, Bhutan, Cambodia, the People's Republic of China, the Cook Islands, Fiji, Georgia, Hong Kong (China)[1], Indonesia, Japan, Kazakhstan, Kiribati, Korea, Kyrgyzstan[2], the Lao People's Democratic Republic (Lao PDR), Malaysia, the Maldives, the Marshall Islands, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Sri Lanka, Thailand, Timor-Leste, Tokelau, Vanuatu and Viet Nam. It also provides information on non-tax revenues for Bhutan, Cambodia, the Cook Islands, Fiji, Hong Kong (China), Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, the Marshall Islands, Mongolia, Nauru, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Sri Lanka, 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 average revenue indicators for countries in the OECD and in Latin America and the Caribbean, as well as average revenue indicators for 33 countries included in the 2023 edition of *Revenue Statistics in Africa*.

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 of this publication.

The term "non-tax revenues" includes all general government revenues that do 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. Further detail on the definition of these revenues is available in Annex B.

Chapter 1 of this publication provides an overview of the main tax revenue trends across 36 economies in the region and non-tax revenue trends in 22 economies from 2010 to 2022. A Special Feature on tax revenue buoyancy among developing countries in Asia is found in Chapter 2, while Chapter 3 contains comparative tables on the level and structure of taxation in the 36 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.

[1] Note by the ADB: The ADB recognises "Hong Kong (China)" as "Hong Kong, China".

[2] Note by the ADB: The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic".

Acknowledgements

Revenue Statistics in Asia and the Pacific 2024 is jointly produced by the Organisation for Economic Co-operation and Development (OECD)'s Centre for Tax Policy and Administration (CTP) and the OECD Development Centre (DEV) with the co-operation of the Asian Development Bank (ADB), the Pacific Islands Tax Administrators Association (PITAA) and the Pacific Community (SPC), with financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom.

The OECD staff with responsibility for producing the publication were: Leonie Cedano, Emmanuelle Modica, Talita Yamashiro Fordelone of CTP under the supervision of the Director Manal Corwin, Deputy Directors David Bradbury and Achim Pross, the Acting Head of the Tax Policy and Statistics Division, Kurt Van Dender, and Alexander Pick, Acting Head of the Tax Data and Statistical Analysis Unit; and Jingjing Xia of DEV under the supervision of the Director Ragnheiður Elín Árnadóttir, Deputy Directors Setsuko Saya and Federico Bonaglia, and Kensuke Tanaka, Head of the Asia Unit. The Special Feature was written by Samuel Hill (World Bank), Yothin Jinjarak (ADB) and Donghyun Park (ADB) based on an ADB Economics Working Paper written by the three authors. Elizabeth Nash and Delphine Grandrieux at DEV and Antonia Vanzini and Hazel Healy at CTP assisted with the production and publication of this report.

The authors would like to thank other officials from OECD, ADB, PITAA and SPC for their invaluable help in preparing this publication. Advice and support were provided by Go Nagata and Kozue Ichiyama, Public Management Specialists (Taxation) in the Sectors Group at the ADB; Nilima Lal, Economic Statistics Advisor at the SPC; George Mow, Head of Secretariat, and Petero Maivucevuce, Training Coordinator at PITAA; and Piera Tortora at the OECD Development Co-operation Directorate.

The authors would also like to express their sincere gratitude to colleagues working in the national administrations of economies participating in *Revenue Statistics in Asia and the Pacific* with whom they have consulted regularly. These institutions include finance ministries, national tax agencies and national statistical institutes of the participating economies.

This document was produced with financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom. The views expressed herein can in no way be taken to reflect the official opinion or policies of the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland or the United Kingdom.

Table of contents

Foreword 3

Acknowledgements 4

Executive summary 9

1 Tax revenue trends in Asia and the Pacific 11
- Tax-to-GDP ratios in 2022 12
- Evolution of tax-to-GDP ratios since 2010 18
- Tax structures in Asia and the Pacific and their evolution since 2010 24
- Taxes by level of government 34
- Non-tax revenue in selected economies 35
- References 38
- Notes 42

2 Tax revenue buoyancy in Asia 43
- Introduction 44
- Tax buoyancy: Definition and selective literature review 44
- Empirical strategy and findings 45
- Data and descriptive statistics 45
- Estimation results 46
- Impact of COVID-19 on tax revenues 47
- Conclusion 48
- References 49
- Note 49

3 Tax levels and tax structure, 1990-2022 50

4 Country tables, tax revenues, 1990-2022 77

5 Comparative and country tables, non-tax revenues, 2007-2022 161

Annex A. The OECD classification of taxes and interpretative guide 188

Annex B. Interpretative guide to non-tax revenue in Revenue Statistics in Asia and the Pacific 214

FIGURES

Figure 1.1. Tax-to-GDP ratios in Asian and Pacific economies and regional averages, including and excluding social security contributions, 2022 13
Figure 1.2. Changes in nominal tax revenue and nominal GDP, 2021-22 14
Figure 1.3. Annual changes in tax-to-GDP ratios, 2021-22 15
Figure 1.4. Net changes in tax-to-GDP ratios between 2021 and 2022 by main type of tax 17
Figure 1.5. Changes in the tax-to-GDP ratio (2010-22 and 2021-22) 19
Figure 1.6. Tax-to-GDP ratios in ASEAN and Pacific Island economies, 2010-22 20
Figure 1.7. Tax structures in Asia-Pacific, ASEAN (8) and Pacific Island economies in 2022 21
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 (2022) 22
Figure 1.9. Tax structures across Asian and Pacific economies, 2022 25
Figure 1.10. VAT revenue ratios (VRRs) in selected Asian and Pacific economies, 2021 27
Figure 1.11. Tax structures for the Africa (33), Asia-Pacific (36), LAC and OECD averages, 2022 27
Figure 1.12. Tax structures in Asian and Pacific economies, 2022 29
Figure 1.13. Net changes in tax-to-GDP ratios between 2010 and 2022, by main tax type 31
Figure 1.14. Revenue from VAT and other taxes on goods and services and revenues from PIT and CIT, 2022 32
Figure 1.15. Environmentally related tax revenue in Asian and Pacific economies, by main tax base, 2022 33
Figure 1.16. Structure of non-tax revenue in selected Asian and Pacific economies, 2022 37
Figure 2.1. Long-run tax buoyancy coefficients, 1998-2020 47
Figure 2.2. Excess tax revenue losses in 2020 48

TABLES

Table 1.1. Attribution of tax revenue by sub-sector of general government, 2000-22 35
Table 1.2. Non-tax revenue in selected Asia and Pacific economies, 2010-22 36
Table 2.1. Tax buoyancy estimates for developing Asian economies using mean group estimator, 1998-2020 46
Table 3.1. Total tax revenue as percentage of GDP, 1990-2022 51
Table 3.2. Total tax revenue (excluding social security contributions) as percentage of GDP, 1990-2022 53
Table 3.3. Tax revenue of main headings as percentage of GDP, 2022 55
Table 3.4. Tax revenue of main headings as percentage of total taxation, 2022 57
Table 3.5. Taxes on income and profits (1000) as percentage of GDP 59
Table 3.6. Taxes on income and profits (1000) as percentage of total taxation 60
Table 3.7. Social security contributions (2000) as percentage of GDP 61
Table 3.8. Social security contributions (2000) as percentage of total taxation 63
Table 3.9. Taxes on property (4000) as percentage of GDP 65
Table 3.10. Taxes on property (4000) as percentage of total taxation 66
Table 3.11. Taxes on goods and services (5000) as percentage of GDP 67
Table 3.12. Taxes on goods and services (5000) as percentage of total taxation 68
Table 3.13. Taxes on general consumption (5110) as percentage of GDP 69
Table 3.14. Taxes on general consumption (5110) as percentage of total taxation 70
Table 3.15. Taxes on specific goods and services (5120) as percentage of GDP 71
Table 3.16. Taxes on specific goods and services (5120) as percentage of total taxation 72
Table 3.17. Gross domestic product for tax reporting years at market prices, in local currency 73
Table 3.18. Gross domestic product for tax reporting years at market prices, in millions of US dollars at market exchange rates 74
Table 3.19. Total tax revenue in millions of US dollars at market exchange rates 75
Table 3.20. Exchange rates used, national currency per US dollar 76
Table 4.1. Armenia: Details of tax revenue 78
Table 4.2. Australia: Details of tax revenue 80
Table 4.3. Azerbaijan: Details of tax revenue 82
Table 4.4. Bangladesh: Details of tax revenue 84
Table 4.5. Bhutan: Details of tax revenue 86
Table 4.6. Cambodia: Details of tax revenue 89
Table 4.7. China: Details of tax revenue 91
Table 4.8. Cook Islands: Details of tax revenue 93
Table 4.9. Fiji: Details of tax revenue 95

Table 4.10. Georgia: Details of tax revenue 97
Table 4.11. Hong Kong (China), Details of tax revenue 99
Table 4.12. Indonesia: Details of tax revenue 101
Table 4.13. Japan: Details of tax revenue 103
Table 4.14. Kazakhstan: Details of tax revenue 107
Table 4.15. Kiribati: Details of tax revenue 110
Table 4.16. Korea: Details of tax revenue 112
Table 4.17. Kyrgyzstan: Details of tax revenue 117
Table 4.18. Lao PDR: Details of tax revenue 119
Table 4.19. Malaysia: Details of tax revenue 121
Table 4.20. Maldives: Details of tax revenue 124
Table 4.21. Marshall Islands: Details of tax revenue 126
Table 4.22. Mongolia: Details of tax revenue 128
Table 4.23. Nauru: Details of tax revenue 130
Table 4.24. New Zealand: Details of tax revenue 132
Table 4.25. Pakistan: Details of tax revenue 135
Table 4.26. Papua New Guinea: Details of tax revenue 137
Table 4.27. Philippines: Details of tax revenue 139
Table 4.28. Samoa: Details of tax revenue 142
Table 4.29. Singapore: Details of tax revenue 144
Table 4.30. Solomon Islands: Details of tax revenue 146
Table 4.31. Sri Lanka: Details of tax revenue 148
Table 4.32. Thailand: Details of tax revenue 151
Table 4.33. Timor-Leste: Details of tax revenue 153
Table 4.34. Tokelau: Details of tax revenue 155
Table 4.35. Vanuatu: Details of tax revenue 157
Table 4.36. Viet Nam: Details of tax revenue 159
Table 5.1. Total non-tax revenue as percentage of GDP in selected economies, 2007-22 162
Table 5.2. Non-tax revenue of main headings as percentage of GDP in selected economies, 2022 163
Table 5.3. Non-tax revenue of main headings as percentage of total non-tax revenues in selected economies, 2022 164
Table 5.4. Total non-tax revenue in selected economies in millions of US dollars at market exchange rates 165
Table 5.5. Bhutan: Details of non-tax revenue 166
Table 5.6. Cambodia: Details of non-tax revenue 167
Table 5.7. Cook Islands: Details of non-tax revenue 168
Table 5.8. Fiji: Details of non-tax revenue 169
Table 5.9. Hong Kong (China): Details of non-tax revenue 170
Table 5.10. Kazakhstan: Details of non-tax revenue 171
Table 5.11. Kyrgyzstan: Details of non-tax revenue 172
Table 5.12. Lao PDR: Details of non-tax revenue 173
Table 5.13. Maldives: Details of non-tax revenue 174
Table 5.14. Marshall Islands: Details of non-tax revenue 175
Table 5.15. Mongolia: Details of non-tax revenue 176
Table 5.16. Nauru: Details of non-tax revenue 177
Table 5.17. Pakistan: Details of non-tax revenue 178
Table 5.18. Papua New Guinea: Details of non-tax revenue 179
Table 5.19. Philippines: Details of non-tax revenue 180
Table 5.20. Samoa: Details of non-tax revenue 181
Table 5.21. Singapore: Details of non-tax revenue 182
Table 5.22. Sri Lanka: Details of non-tax revenue 183
Table 5.23. Thailand: Details of non-tax revenue 184
Table 5.24. Tokelau: Details of non-tax revenue 185
Table 5.25. Vanuatu: Details of non-tax revenue 186
Table 5.26. Viet Nam: Details of non-tax revenue 187

Follow OECD Publications on:

https://twitter.com/OECD

https://www.facebook.com/theOECD

https://www.linkedin.com/company/organisation-eco-cooperation-development-organisation-cooperation-developpement-eco/

https://www.youtube.com/user/OECDiLibrary

https://www.oecd.org/newsletters/

This book has...

StatLinks

A service that delivers Excel® files from the printed page!

Look for the StatLink at the bottom of the tables or graphs in this book. To download the matching Excel® spreadsheet, just type the link into your Internet browser or click on the link from the digital version.

Executive summary

Revenue Statistics in Asia and the Pacific presents key revenue 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 eleventh edition of the report provides comprehensive data on public revenues in the Asia-Pacific region up to 2022.

Revenue Statistics in Asia and the Pacific 2024 presents detailed, internationally comparable data on tax revenues for 36 economies: Armenia, Australia, Azerbaijan, Bangladesh, Bhutan, Cambodia, the People's Republic of China (hereafter "China"), the Cook Islands, Fiji, Georgia, Hong Kong (China)[1], Indonesia, Japan, Kazakhstan, Korea, Kiribati, Kyrgyzstan[2], these above Lao People's Democratic Republic (Lao PDR), Malaysia, the Maldives, the Marshall Islands, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Sri Lanka, the Solomon Islands, Thailand, Timor-Leste, Tokelau, Vanuatu and Viet Nam.

Tax-to-GDP ratios in Asia and the Pacific

In 2022, the average tax-to-GDP ratio in the 36 Asian and Pacific economies covered in this report was 19.3%, below the averages for the OECD and for Latin America and the Caribbean (LAC), of 34.0% and 21.5%, respectively. Tax-to-GDP ratios in the region ranged from 7.4% in Sri Lanka to 34.1% in Japan (2021 figure).

The average tax-to-GDP ratio in the Asia-Pacific region increased by 0.6 percentage points (p.p.) between 2021 and 2022 to reach the same level as in 2019, prior to the COVID-19 pandemic. The average tax-to-GDP ratio in the LAC region increased by 0.3 p.p. in 2022 while the average tax-to-GDP ratio among OECD countries declined by 0.1 p.p.

In 2022, the tax-to-GDP ratio increased in just under two-thirds (21) of the 34 economies in the Asia-Pacific region for which data for that year are available. The tax-to-GDP ratio increased by 2.0 p.p. or more in eight economies in 2022: Korea (2.2 p.p.), the Maldives (2.4 p.p.), Papua New Guinea (2.6 p.p.), Fiji (2.8 p.p.), Kyrgyzstan (3.1 p.p.), Kazakhstan (4.2 p.p.), Vanuatu (5.0 p.p.) and Timor-Leste (5.3 p.p.). Increases were driven by a range of factors, including the economic recovery from the COVID-19 pandemic, a rebound in tourism and higher commodity prices.

The tax-to-GDP ratio fell in eleven economies in 2022, with four economies reporting a fall larger than 1 p.p.: Kiribati (1.3 p.p.), Tokelau (2.4 p.p.), the Cook Islands (4.7 p.p.) and Nauru (6.7 p.p.). In most of the 11 economies, lower revenue from taxes on goods and services was the most common driver of the decline.

Over a longer timeframe, tax-to-GDP ratios increased in half of the 36 Asian and Pacific economies between 2010 and 2022 and declined in the other half. The largest increases were observed in Cambodia (8.8 p.p.), Korea (9.6 p.p.), the Maldives (11.7 p.p.) and Nauru (19.8 p.p., since 2014). In Nauru, Cambodia

[1] Note by the ADB: The ADB recognises "Hong Kong (China)" as "Hong Kong, China".

[2] Note by the ADB: The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic".

and the Maldives, the increase was the result of tax policy reforms while in Korea the tax-to-GDP ratio increased from a particularly low level in 2010 attributable to the Global Financial Crisis.

The largest decreases between 2010 and 2022 were observed in Papua New Guinea and the Marshall Islands (of 2.2 p.p. in both cases), Bhutan (2.3 p.p.), the Cook Islands (3.6 p.p.), Sri Lanka (3.7p.p.), Fiji (3.8 p.p.), China (3.9 p.p., excluding social security contributions), Kazakhstan (4.0 p.p.) and Timor-Leste (5.0 p.p.). While the tax-to-GDP ratios of Kazakhstan, Papua New Guinea and Bhutan were affected by falls in commodity prices (and lower production in the case of Timor-Leste), the decrease in Fiji was due to the COVID-19 pandemic: between 2010 and 2019, Fiji's tax-to-GDP ratio increased by 0.8 p.p. The decrease in Sri Lanka's tax-to-GDP ratio was a consequence of tax policy reforms and the economic impact of COVID-19.

Tax structures in Asia and the Pacific

Taxes on goods and services remained the principal source of taxation in the Asia-Pacific region in 2022, accounting for 48.8% of total tax revenue, similar to the average level in Africa (33 countries) and the LAC region (51.9%, 2021 figure, and 46.5%, respectively) and higher than the average among OECD countries (31.9%, 2021 figure). Taxes on other goods and services generated a similar share of total tax revenue (23.8%) in the Asia-Pacific region and in Africa (24.1%, 2021 figure), which were both higher than the average for the LAC region (18.2%) and more than twice the OECD average (11.2%, 2021 figure).

Revenue from personal income taxes (PIT) accounted for 15.9% of total tax revenue on average in the Asia-Pacific region in 2022, similar to the Africa (33) average of 17.4% (2021 figure), above the LAC average (9.2%) and below the OECD average (23.7%, 2021 figure). Corporate income taxes (CIT) accounted for a larger share of tax revenue than PIT in the Asia-Pacific region, on average, at 21.3%, which was the highest among the regional averages: on average, CIT accounted for 18.7% of total taxation in Africa (2021 figure), 18.8% in the LAC region and 10.2% in the OECD (2021 figure). Social security contributions accounted for a relatively small proportion of tax revenue on average in Asia and the Pacific, at 7.6% of the total.

Non-tax revenue in selected economies

This publication includes data on non-tax revenue for 22 economies: Bhutan, Cambodia, the Cook Islands, Fiji, Hong Kong (China), Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, the Marshall Islands, Mongolia, Nauru, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Sri Lanka, Thailand, Tokelau, Vanuatu and Viet Nam. Between 2021 and 2022, non-tax revenue declined as a percentage of GDP in 16 economies while they increased in six economies.

In 2022, non-tax revenue exceeded 10% of GDP in Bhutan (13.8%), the Cook Islands (17.6%), the Marshall Islands (52.6%), Nauru (58.4%) and Tokelau (141.1%). Grants exceeded 30% of total non-tax revenue in seven economies in 2022 while property-related income accounted for the largest share of non-tax revenue in ten economies.

Special Feature: Tax revenue buoyancy in Asia

The report includes a Special Feature analysing the buoyancy of tax revenue in Asia for the period from 1998 to 2020. The chapter assesses the extent to which tax revenue varied in line with changes in nominal GDP, focusing on tax buoyancy in the short and long run across 24 developing Asian countries. The results show a tax buoyancy close to one in both the short and long run, implying that tax revenue tended to move in line with changes in GDP over the period in question.

1 Tax revenue trends in Asia and the Pacific

Chapter 1 provides information on tax and non-tax revenue in 36 Asian and Pacific economies, including tax-to-GDP ratios for individual economies, selected sub-regions and the region as a whole. It also contains information on tax structures, tax revenue by level of government and environmentally related tax revenue, as well as on the level and structure of non-tax revenue for selected economies in the region. The chapter includes data up to 2022 and tracks trends in tax and non-tax revenue since 2010.

This edition of *Revenue Statistics in Asia and the Pacific* provides comprehensive data on public revenues from 2010 until 2022, a year marked by the recovery from the COVID-19 pandemic for most economies covered in this report.

This report presents detailed and internationally comparable data on tax revenue in 36 Asian and Pacific economies: Armenia, Australia, Azerbaijan, Bangladesh, Bhutan, Cambodia, People's Republic of China (hereafter "China"), the Cook Islands, Fiji, Georgia, Hong Kong (China)[1], Indonesia, Japan, Kazakhstan, Kiribati, Korea, Kyrgyzstan[2], Lao People's Democratic Republic (hereafter Lao PDR), Malaysia, the Maldives, the Marshall Islands, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Sri Lanka, Thailand, Timor-Leste, Tokelau, Vanuatu and Viet Nam.

It also provides information on non-tax revenue for Bhutan, Cambodia, the Cook Islands, Fiji, Hong Kong (China), Kazakhstan, Kyrgyzstan, Lao PDR, the Maldives, the Marshall Islands, Mongolia, Nauru, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, Sri Lanka, Thailand, Tokelau, Vanuatu and Viet Nam.

Chapter 1 examines key tax indicators: the tax-to-GDP ratio, the tax structure and the share of tax revenue by level of government. It also analyses non-tax revenue for selected economies. This discussion is supplemented by the comparative tables in Chapter 3 and detailed information for each economy in Chapters 4 and 5. A Special Feature in Chapter 2 discusses the buoyancy of tax revenue in Asian economies.

Tax-to-GDP ratios in 2022

The tax-to-GDP ratio measures tax revenue (including social security contributions [SSCs] paid to the general government) as a proportion of gross domestic product (GDP). The Asia-Pacific (36) average tax-to-GDP ratio, which represents the unweighted average of the 36 economies included in this publication, was 19.3% in 2022.

In 2022, tax-to-GDP ratios in Asia and the Pacific ranged from 7.4% in Sri Lanka to 34.1% in Japan (2021 figure) (Figure 1.1). Eighteen of the 36 economies had tax-to-GDP ratios above the Asia-Pacific (36) average, and all economies in the publication had lower ratios than the OECD average of 34.0% with the exception of Japan.

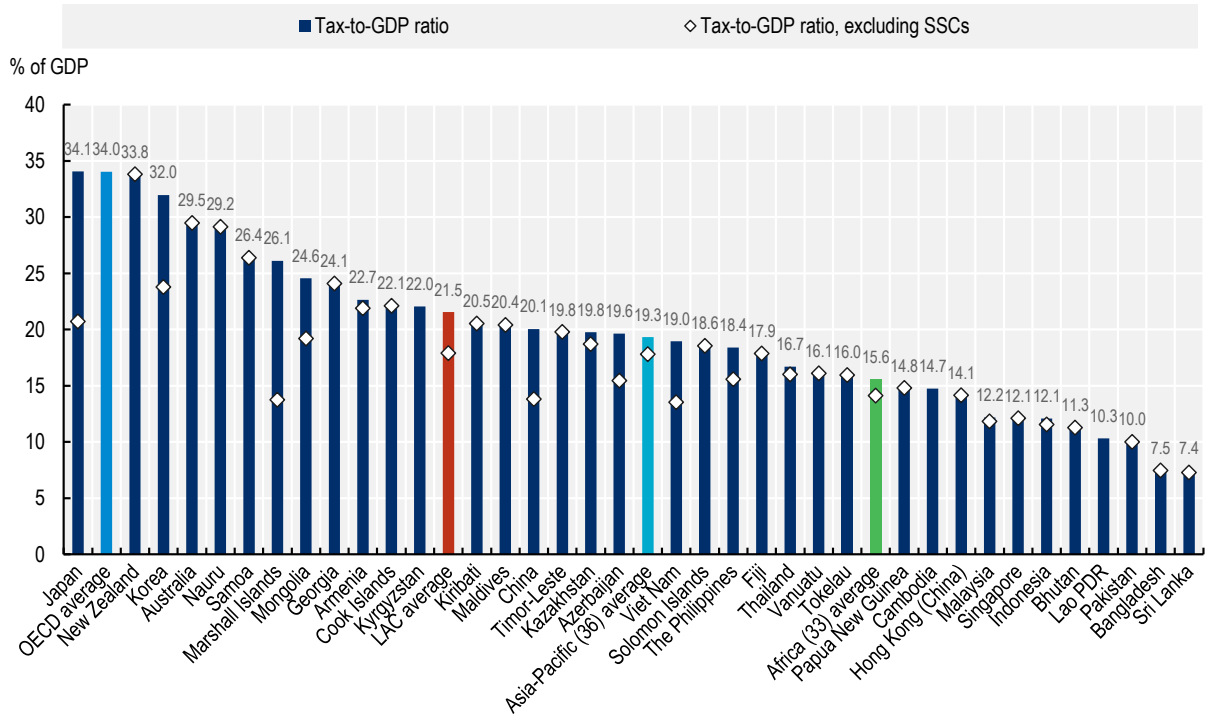
Ten of the 23 Asian economies covered in this report had a tax-to-GDP ratio above the regional average: Japan (34.1%, 2021 figure), Korea (32.0%), Mongolia (24.6%), Georgia (24.1%), Armenia (22.7%), Kyrgyzstan (22.0%), the Maldives (20.4%), China (20.1%), Kazakhstan (19.8%) and Azerbaijan (19.6%). Meanwhile, six of the eleven Pacific Islands[3] included in this report (the Cook Islands, Kiribati, the Marshall Islands, Nauru, Samoa and Timor-Leste) recorded tax-to-GDP ratios above the regional average and five were below (Fiji, Papua New Guinea, the Solomon Islands, Tokelau and Vanuatu).

Figure 1.1 distinguishes between tax-to-GDP ratios inclusive and exclusive of SSCs. Among Asian economies, tax-to-GDP ratios exclusive of SSCs ranged from 7.3% in Sri Lanka to 23.8% in Korea in 2022 (excluding Cambodia, Lao PDR and Kyrgyzstan, for which SSC data is not available). The Marshall Islands, which is the only Pacific economy that levies SSCs, had a tax-to-GDP ratio without SSCs of 13.8%.

Exclusive of SSCs, eight economies in Asia had tax-to-GDP ratios between 15% and 25% of GDP: Azerbaijan (15.5%), the Philippines (15.6%), Thailand (16.0%), Kazakhstan (18.7%), Mongolia (19.2%), Japan (20.7%, 2021 figure), Armenia (21.9%) and Korea (23.8%). Six economies observed tax-to-GDP ratios exclusive of SSCs below 15%: Sri Lanka (7.3%), Indonesia (11.5%), Malaysia (11.8%), Viet Nam (13.5%), China and the Marshall Islands (both 13.8%).

Figure 1.1. Tax-to-GDP ratios in Asian and Pacific economies and regional averages, including and excluding social security contributions, 2022

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 is not available.
SSC data for Cambodia, Kyrgyzstan and Lao PDR is not available.
The averages for Africa (33 countries), Asia-Pacific (36 economies), LAC (26 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 2023* (OECD, 2023[1])
Data for 2021 is used for the Africa (33) average, Australia and Japan, as data for 2022 is not available.
Source: Authors' calculations based on Table 3.1 in Chapter 3.

StatLink https://stat.link/3k7e50

Changes in tax revenue in 2022 and over time

This section analyses the impact of the economic recovery following the COVID-19 pandemic on nominal tax revenue and nominal GDP in the Asia-Pacific region between 2021 and 2022 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 revenue) and the denominator (GDP) (Box 1.1). Changes in tax-to-GDP ratios between 2021 and 2022 reflect changes in both components.

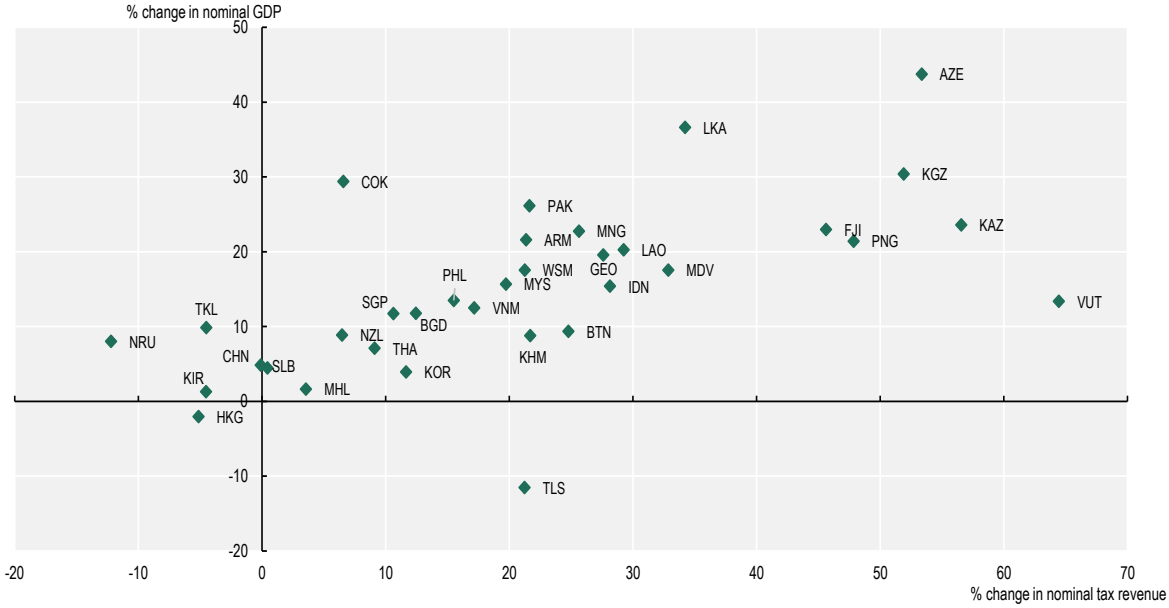
Changes in nominal tax revenue and GDP

Between 2021 and 2022, nominal tax revenue increased in 29 of the 34 economies covered in this report for which data for 2022 are available and decreased in China, Tokelau, Kiribati, Hong Kong (China) and Nauru, while nominal GDP decreased only in Hong Kong (China) and Timor-Leste. In 22 of 34 economies for which data for 2022 are available, nominal tax revenue increased by more than nominal GDP, resulting in a higher tax-to-GDP ratio. Timor-Leste is the only economy in which tax revenue increased while GDP

decreased, while Hong Kong (China) is the only economy where tax revenue and GDP both declined. Nominal tax revenue decreased in China, Tokelau, Kiribati and Nauru while nominal GDP increased between 2021 and 2022, leading to a decline in the tax-to-GDP ratio.

Figure 1.2. Changes in nominal tax revenue and nominal GDP, 2021-22

Year-on-year, percentage change



Note: Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Korea and New Zealand are taken from *Revenue Statistics 2023* (OECD, 2023[1]).
Australia and Japan are excluded from the graph as data for 2022 are not available.
Source: Author's calculations based on (OECD, 2024[2]).

StatLink https://stat.link/wgdicv

Changes in tax-to-GDP ratios between 2021 and 2022

On average, the tax-to-GDP ratio for the Asia-Pacific region increased by 0.6 percentage points (p.p.) between 2021 and 2022, returning to its pre-COVID level of 2019 of 19.3%. This was the largest change among the regional averages: the tax-to-GDP ratio declined by 0.1 p.p. on average in OECD countries (OECD, 2023[1]) and increased by 0.3 p.p. in Latin America and the Caribbean (LAC) between 2021 and 2022 (OECD et al., 2024[3])

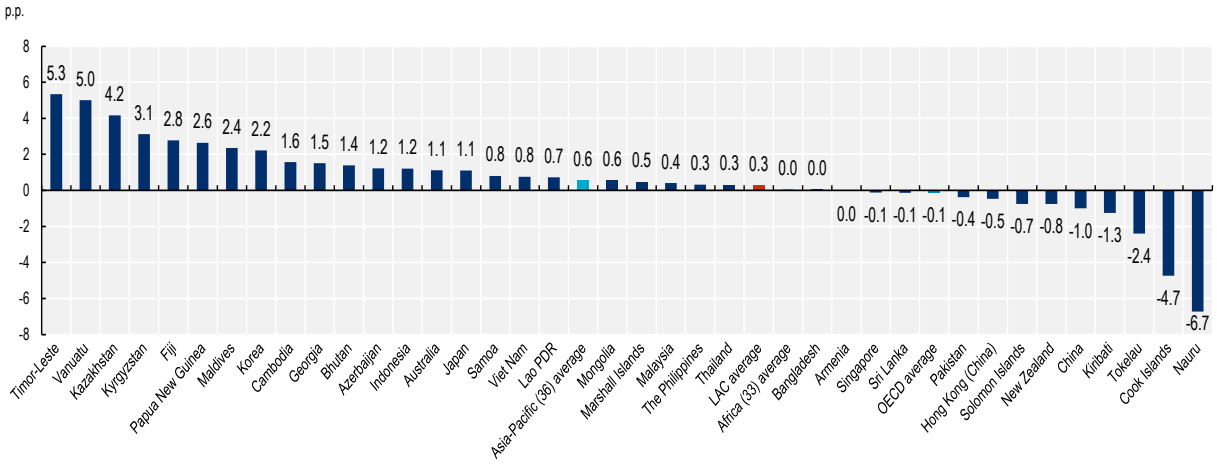
Between 2021 and 2022, the tax-to-GDP ratio increased in 21 of the 34 economies in this publication for which data for 2022 is available (Figure 1.3). For fifteen economies, the increase in 2022 meant that their tax-to-GDP ratio had recovered to a level equal to or higher than in 2019, prior to the pandemic. While 13 economies reported a decrease or no change in their tax-to-GDP ratio between 2021 and 2022, five of them had a tax-to-GDP ratio equal to or higher than the level in 2019.

Fifteen economies reported an increase in their tax-to-GDP ratio larger than 1 p.p. between 2021 and 2022: Japan and Australia (both 1.1 p.p., 2020-21 change), Indonesia and Azerbaijan (both 1.2 p.p.), Bhutan (1.4 p.p.), Georgia (1.5 p.p.), Cambodia (1.6 p.p.), Korea (2.2 p.p.), the Maldives (2.4 p.p.), Papua New Guinea (2.6 p.p.), Fiji (2.8 p.p.), Kyrgyzstan (3.1 p.p.), Kazakhstan (4.2 p.p.), Vanuatu (5.0 p.p.) and Timor-Leste (5.3 p.p.).

By contrast, five economies reported a decrease equal to or larger than 1 p.p.: China (1.0 p.p.), Kiribati (1.3 p.p.), Tokelau (2.4 p.p.), the Cook Islands (4.7 p.p.) and Nauru (6.7 p.p.). Decreases in Singapore, Sri Lanka, Pakistan, Hong Kong (China), the Solomon Islands and New Zealand were smaller than 1 p.p. while the tax-to-GDP ratios of Armenia and Bangladesh were unchanged.

Figure 1.3. Annual changes in tax-to-GDP ratios, 2021-22

Percentage point (p.p.)



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 2023* (OECD, 2023[1]).
Data for the change between 2020 and 2021 are used for Australia, Japan and the Africa (33) average.
Source: Author's calculation based on (OECD, 2024[2]).

StatLink https://stat.link/6od8t5

Changes in tax-to-GDP ratios between 2021 and 2022 by tax category

The rise of 0.6 p.p. in the Asia-Pacific (36) average tax-to-GDP ratio between 2021 and 2022 was driven by increases in revenue from taxes on income (0.4 p.p.) and value added taxes (VAT, 0.2 p.p.). These increases were slightly offset by a decline in revenue from other tax revenue (0.1 p.p.) on average.

While the majority of Asian economies (18 out of 23) covered in this publication reported changes in their tax-to-GDP ratio of between -1.0 p.p. and 1.5 p.p., seven of the eleven Pacific Islands reported changes larger than 1.5 p.p. between 2021 and 2022.

Increases in tax-to-GDP ratios were the result of an economic recovery from the COVID-19 pandemic, a rebound in tourism and higher commodity prices:

- In Timor-Leste, the increase in the tax-in-GDP ratio (5.3 p.p.) was mostly due to higher revenue from income taxes (up 4.0 p.p.) as a result of the additional profit tax levied on contractors on petroleum projects (Democratic Republic of Timor-Leste, 2003[4]) (EITI, 2019[5]). Other taxes on goods and services rose by 1.3 p.p. due to an increase in excise revenue.
- The second-largest increase in the tax-to-GDP ratio occurred in Vanuatu (up 5.0 p.p. to 16.1%), reflecting a recovery in tourism following the re-opening in July 2022 of borders that had been closed since March 2020 as a COVID-19 prevention measure (ADB, 2022[6]) (The Guardian, 2022[7]). Revenue increases were driven by VAT (2.9 p.p.) and a 2.0 p.p. increase in other taxes on goods and services (mostly from customs and import duties). Despite the large increase in 2022, Vanuatu's tax-to-GDP ratio remained below its pre-COVID-19 level (17.0% in 2019).

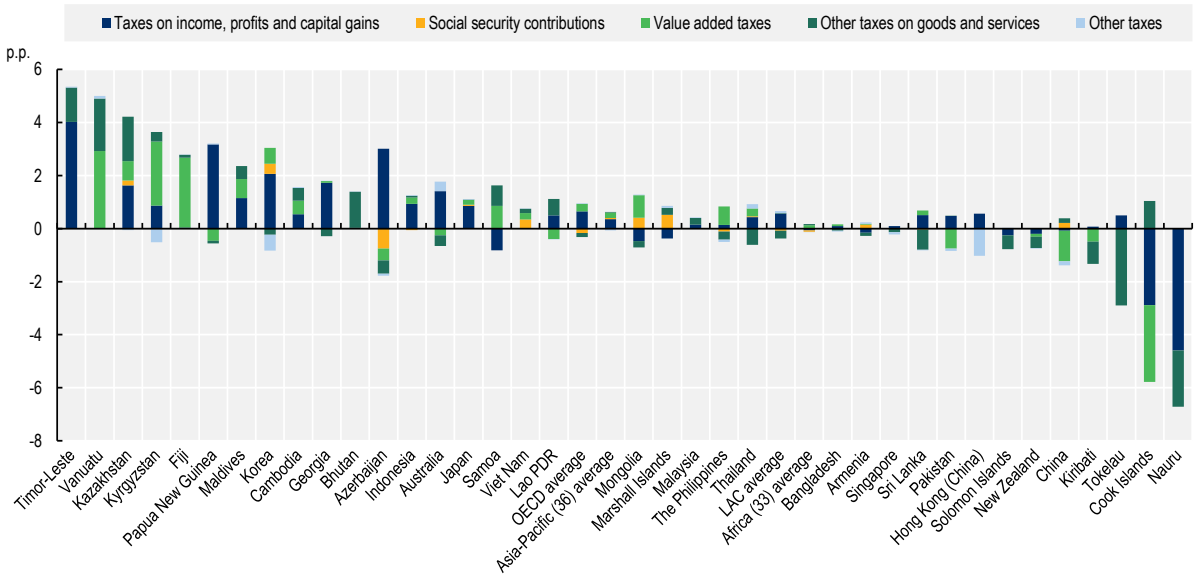
- In Kazakhstan, the increase in the tax-to-GDP ratio of 4.2 p.p. was driven by higher revenue from corporate income taxes (CIT) (1.5 p.p.), other taxes on goods and services (1.7 p.p.) and VAT (0.7 p.p.). These were the result of a sharp increase in oil prices in 2022, generating higher oil-related tax revenue (IMF, 2024[8]), (Reuters, 2023[9]).
- In Kyrgyzstan, the increase of 3.1 p.p. in the tax-to-GDP ratio was driven by higher VAT revenue (2.4 p.p.), in particular from VAT on imports, and higher income tax revenue (0.9 p.p.) because of a one-off income tax payment by the Kumtor Gold Company. A general improvement in tax administration also contributed to the increase (IMF, 2023[10]). The increase in VAT and income tax revenue was slightly offset by a decline of 0.5 p.p. in other tax revenue.
- The increase of the tax-to-GDP ratio of 2.8 p.p. in Fiji was driven by higher revenue from VAT, which increased by 2.6 p.p. between 2021 and 2022. The increase reflected the recovery of the tourism sector, positively impacting other sectors such as wholesale and retail trade, which profited from higher incomes and consumption (Ministry of Finance, Strategic Planning, National Development and Statistics, 2023[11]), (FRCS, 2022[12]).
- In Papua New Guinea (2.6 p.p.), the increase was entirely driven by higher CIT revenue (3.7 p.p.), which was offset by decreases in revenue from personal income taxes (PIT) (0.6 p.p.) and from VAT (0.5 p.p.). Higher revenue from the mineral and petroleum tax due to high commodity prices as well as the general recovery of the domestic economy drove the increase in CIT revenue. Declines in PIT and VAT revenue were the result of measures to ease the burden of inflation, including a temporary increase in the tax-free threshold for PIT and an exemption from the Goods and Services Tax on diesel, petrol and zoom products in 2022 (Department of Treasury Papua New Guinea, 2022[13]), (Department of Treasury Papua New Guinea, 2022[14]) (IMF, 2022[15]) (Internal Revenue Commission Papua New Guinea, 2023[16]).
- The increase in the Maldives' tax-to-GDP ratio (2.4 p.p.) was the result of higher revenue from CIT (1.2 p.p.), VAT (0.7 p.p.) and other taxes on goods and services (0.5 p.p.). The increase in all tax categories reflected a rebound in tourism, which led to higher consumption and increases in revenue from the departure tax, the tourist goods and services tax, and the green tax paid by tourists (MIRA, 2022[17]).

Factors leading to decreases in tax-to-GDP ratios between 2021 and 2022 varied across economies:

- Decreases in China (1.0 p.p.), Kiribati (1.3 p.p.) and Tokelau (2.4 p.p.) were driven by lower revenue from taxes on goods and services. In China, VAT revenue declined by 1.2 p.p. due to COVID-19 prevention measures and subdued domestic demand (OECD, 2022[18]). This decline was offset by increases in revenue from SSCs and from other taxes on goods and services. Revenue from VAT (0.5 p.p.) and from other taxes on goods and services (0.8 p.p.) declined in Kiribati. In Tokelau, revenue declined due to lower revenue from the excise duty on tobacco.
- In the Cook Islands, nominal tax revenue grew by 6.6% while nominal GDP grew by 29.4%, leading to a 4.7 p.p. decrease in the tax-to-GDP ratio. Nominal revenue from income taxes declined due to a decrease in the estimated collectible tax owed to the government and an increase in tax refunds. Meanwhile, revenue from taxes on goods and services increased in nominal terms as the number of tourists increased (The Government of the Cook Islands, 2023[19]).
- The decline in Nauru's tax-to-GDP ratio (6.7 p.p.) was driven by a fall in revenue from income taxes (4.6 p.p.) and from other taxes on goods and services (2.1 p.p.) due to lower customs and excise duties. Revenue from both categories declined due to lower activity in the Regional Processing Centre, which accounts for more than 80% of tax revenue (Republic of Nauru, 2022[20]; 2023[21]).

Figure 1.4. Net changes in tax-to-GDP ratios between 2021 and 2022 by main type of tax

Percentage point (p.p.)



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 2023* (OECD, 2023[1]).
Data for the change between 2020 and 2021 are used for Australia, Japan, Africa (33) average and the OECD average.
Source: Author's calculation based on (OECD, 2024[2]).

StatLink https://stat.link/zd2x0y

Box 1.1. The tax-to-GDP ratio methodology

The tax-to-GDP ratios shown in *Revenue Statistics in Asia and the Pacific 2024* express aggregate tax revenue as a percentage of GDP. The ratio depends on its denominator (GDP) and its numerator (tax revenue). 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 revenue)

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 21 Asian and Pacific economies, the reporting year coincides with the calendar year. The remaining 15 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 2022 corresponds to Q3/2022-Q2/2023.
- The fiscal year in Hong Kong (China), Singapore, Sri Lanka and Japan covers April to March while in Thailand and the Marshall Islands, it covers October to September. The reporting year 2022 spans Q2/2022-Q1/2023 and Q4/2021-Q3/2022, respectively.

The denominator (GDP)

The GDP figures used in this publication are sourced from OECD National Accounts data for Australia, China, Indonesia, Japan, Korea and New Zealand; national sources for Armenia, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, 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, Cambodia, Hong Kong (China), Lao PDR, Nauru, Pakistan, Samoa, Singapore, Thailand and Vanuatu; Pacific Community (SPC) data for the Marshall Islands; a combination of national sources and IMF data for Malaysia, Timor-Leste, Kiribati and Papua New Guinea; and a combination of OECD National Accounts data and IMF data for Georgia.

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 36 economies collect revenue 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 revenue from PIT and CIT, so revenue from income taxes is categorised under “1300 Unallocable between 1100 and 1200”. While VAT plays an increasingly important role in many economies, Bhutan, Hong Kong (China), Malaysia, the Marshall Islands, 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 SSCs, none of the Pacific economies do except the Marshall Islands.

Data for 2022 was not available for Australia and Japan when this report was written. When 2021 data for these countries is mentioned, this refers to the fiscal year 2020-21 (starting in April 2020 for Japan and in July 2020 for Australia) instead of fiscal year 2021-22, and changes between 2021 and 2022 refer to changes between FY2020 and FY2021 for both countries.

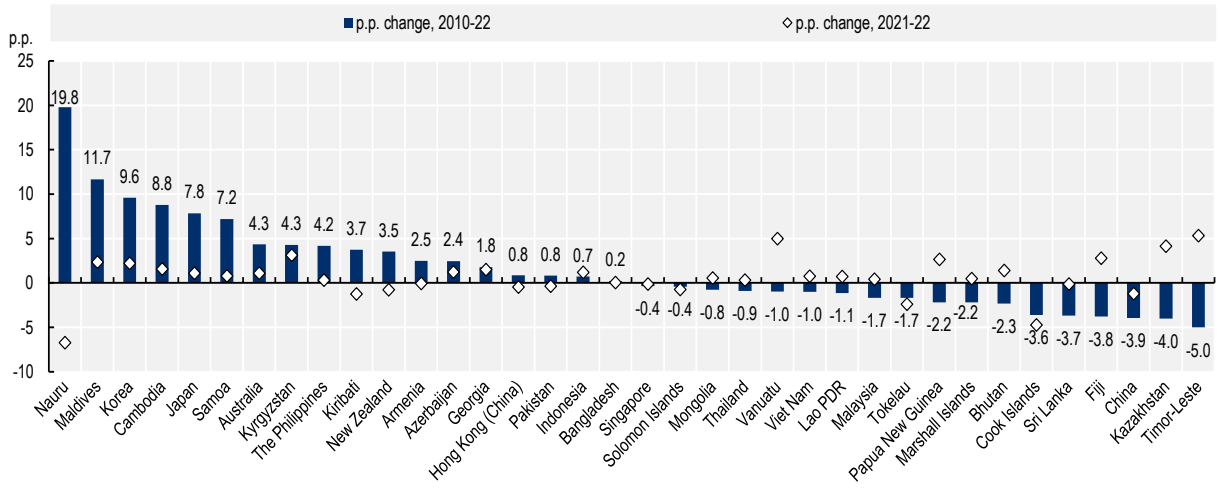
Evolution of tax-to-GDP ratios since 2010

Between 2010 and 2022, the tax-to-GDP ratio increased in half of the 36 economies in this publication and declined in the other half (Figure 1.5).[4] The largest increases were observed in Samoa (7.2 p.p.), Japan (7.8 p.p., 2010-21), Cambodia (8.8 p.p.), Korea (9.6 p.p.), Maldives (11.7 p.p.), and Nauru (19.8 p.p., since 2014). Of the 18 economies whose tax-to-GDP ratios increased since 2010, only Georgia, Hong Kong (China), Bangladesh, Indonesia and Pakistan (since 2011) reported changes smaller than 2 p.p. Eight of the economies whose tax-to-GDP ratio has decreased since 2010 reported changes larger than 2 p.p. between 2010 and 2022.

The largest decreases between 2010 and 2022 were observed in Papua New Guinea and the Marshall Islands (2.2 p.p. in both cases), Bhutan (2.3 p.p.), the Cook Islands (3.6 p.p.), Sri Lanka (3.7 p.p.), Fiji (3.8 p.p.), China (3.9 p.p., excluding SSCs), Kazakhstan (4.0 p.p.) and Timor-Leste (5.0 p.p.). While the tax-to-GDP ratios of Kazakhstan, Papua New Guinea and Bhutan were affected by falls in commodity prices (and lower production in the case of Timor-Leste), decreases in Fiji were attributable to the COVID-19 pandemic: between 2010 and 2019, Fiji's tax-to-GDP ratio increased by 0.8 p.p. (Figure 1.5). In Sri Lanka, the decrease in the tax-to-GDP ratio of 3.7 p.p. resulted from a combination of tax policy reforms (which included tax cuts in 2019) and lower revenue due to the impact of COVID-19 on the economy (IMF, 2022[22]).

Figure 1.5. Changes in the tax-to-GDP ratio (2010-22 and 2021-22)

Percentage point (p.p.)



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 2023* (OECD, 2023[1]).
For Australia and Japan, the graph shows changes between 2010-21 and 2020-21 as data for 2022 were not available for both countries.
The tax-to-GDP ratio for China is shown exclusive of SSCs. Data for Nauru and Azerbaijan is only available from 2014 onwards, for Timor-Leste from 2012 onwards and for Pakistan from 2011 onwards.
Source: Author's calculation based on (OECD, 2024[2]).

StatLink https://stat.link/tcvpw8

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

Among the 36 economies included in this publication, two distinct sub-groups can be identified: one subgroup of eleven Pacific Island economies and another comprising eight members of the Association of Southeast Asian Nations (ASEAN).

The eleven Pacific Island economies included in this publication are the Cook Islands, Fiji, Kiribati, the Marshall Islands, Nauru, Papua New Guinea, Samoa, the Solomon Islands, Timor-Leste, Tokelau and Vanuatu, which together comprise the Pacific Islands (11) 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[23]).

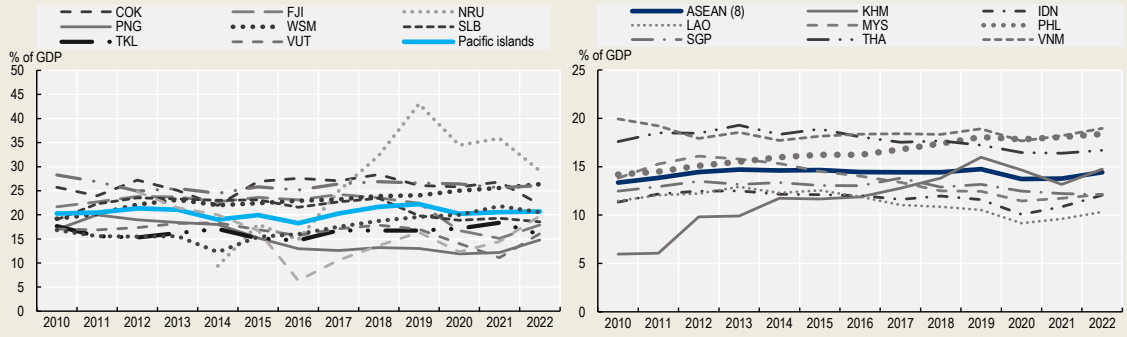
The second sub-regional group includes the eight ASEAN member states in this publication. Founded in 1967, ASEAN is a regional organisation that promotes economic, political and social collaboration amongst its ten member states and within the region (ASEAN, 2021[24]). The eight ASEAN members included in this publication are Cambodia, Indonesia, Lao PDR, Malaysia, the Philippines, Singapore, Thailand and Viet Nam; they comprise the ASEAN (8) average.[1]

The Pacific Islands generally had higher tax-to-GDP ratios than the ASEAN (8) countries in 2022 (Figure 1.6). Tax-to-GDP ratios in the former grouping ranged from 14.8% in Papua New Guinea to 29.2% in Nauru, with an average of 20.7%. Across the ASEAN (8) economies, tax-to-GDP ratios ranged from 10.3% in Lao PDR to 19.0% in Viet Nam in 2022, with an average of 14.4%.

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 2022 ranged from a fall of 5.0 p.p. in Timor-Leste to an increase of 19.8 p.p. in Nauru (since 2014) among 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 Malaysia to an increase of 8.8 p.p. in Cambodia.

The majority of the ASEAN (8) economies registered an increase in their tax-to-GDP ratio between 2021 and 2022, with the exception of Singapore (which fell by 0.1 p.p.). Three of the Pacific Islands experienced relatively large decreases in their tax-to-GDP ratios over the same period: Tokelau (2.4 p.p.), the Cook Islands (4.7 p.p.) and Nauru (6.7 p.p.).

Figure 1.6. Tax-to-GDP ratios in ASEAN and Pacific Island economies, 2010-22



Note: Data for Nauru are only available from 2014 onwards and from 2012 onwards for Timor-Leste.
Source: Author's calculation based on (OECD, 2024[2]).

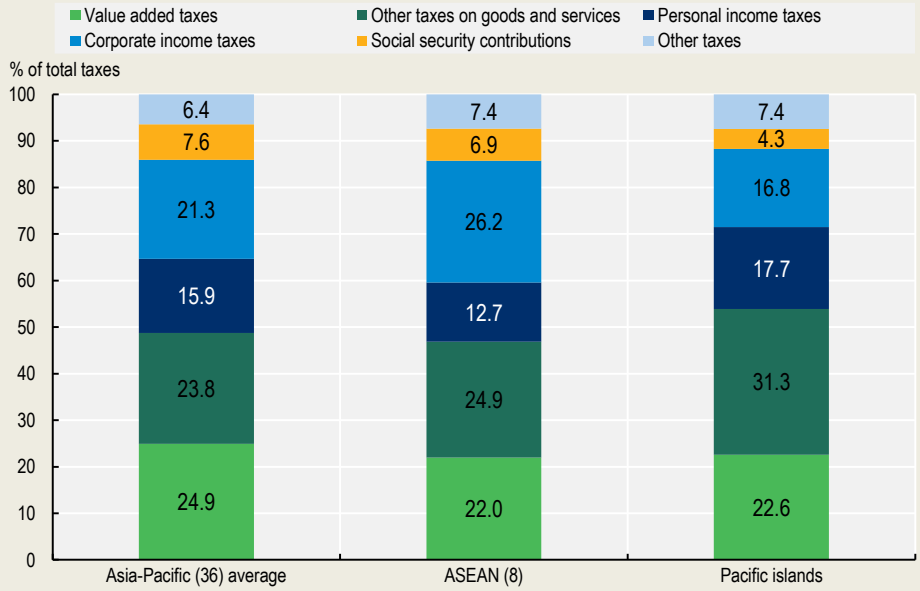
StatLink https://stat.link/d8er6m

Regional differences are also reflected in average tax structures (Figure 1.7). While revenue from taxes on goods and services plays an important role in both regions (46.9% of total taxes in the ASEAN (8) economies and 53.9% in the Pacific Island economies), the composition of taxes on goods and services differs. Revenue from VAT contributed a similar share of total taxation in both sub-groups in 2022 at 22.0% in the ASEAN (8) economies and 22.6% in the Pacific Islands on average, which is lower than the Asia-Pacific (36) average (24.9%).

Revenue from other taxes on goods and services accounted for the largest share of total taxes in both the ASEAN (8) and the Pacific Islands. However, the share of these taxes was 31.3% in the Pacific Island economies, 6.4 p.p. larger than the average share in the ASEAN (8) countries in 2022 (of 24.9%). Revenue from excises accounted for 14.5% of total taxes in the ASEAN (8) countries and for 11.5% of total taxes in the Pacific Islands, while the share of revenue from customs and import duties was on average much higher across the Pacific Island economies (10.4%) than the ASEAN (8) countries (3.8%).

Another difference is the relative importance of PIT and CIT. In the Pacific Islands, PIT and CIT accounted for a similar share of revenue (17.7% and 16.8% of total taxation, respectively), while ASEAN economies relied more on CIT than PIT. On average, CIT accounted for 26.2% of total tax revenue for the ASEAN (8) average while PIT accounted for an average of 12.7% in 2022.

Figure 1.7. Tax structures in Asia-Pacific, ASEAN (8) and Pacific Island economies in 2022



Note: Asia-Pacific (36) average: Unweighted average of the 36 Asian and Pacific economies included in this publication.
ASEAN (8) average: Unweighted average of eight ASEAN economies (Cambodia, Indonesia, Lao PDR, Malaysia, the Philippines, Singapore, Thailand and Viet Nam).
Pacific Islands average: Unweighted average of 11 Pacific Island economies (the Cook Islands, Fiji, Kiribati, the Marshall Islands, Nauru, Papua New Guinea, Samoa, the Solomon Islands, Timor-Leste, Tokelau and Vanuatu.
Source: Author's calculations based on (OECD, 2024[2]).

StatLink https://stat.link/rdayfl

1. The ASEAN members not included in this publication are Brunei Darussalam and Myanmar.

Structural factors impacting the tax-to-GDP ratio

Structural factors are a key determinant of economies' tax-to-GDP ratio. These include the importance of agriculture, openness to trade and the size of the informal economy. For example, in many economies with a large agricultural sector, taxation can be challenging as it is associated with informality, low incomes and low productivity (Mawejje and Sebudde, 2019[25]). 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[26]). 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 (Box 1.3).

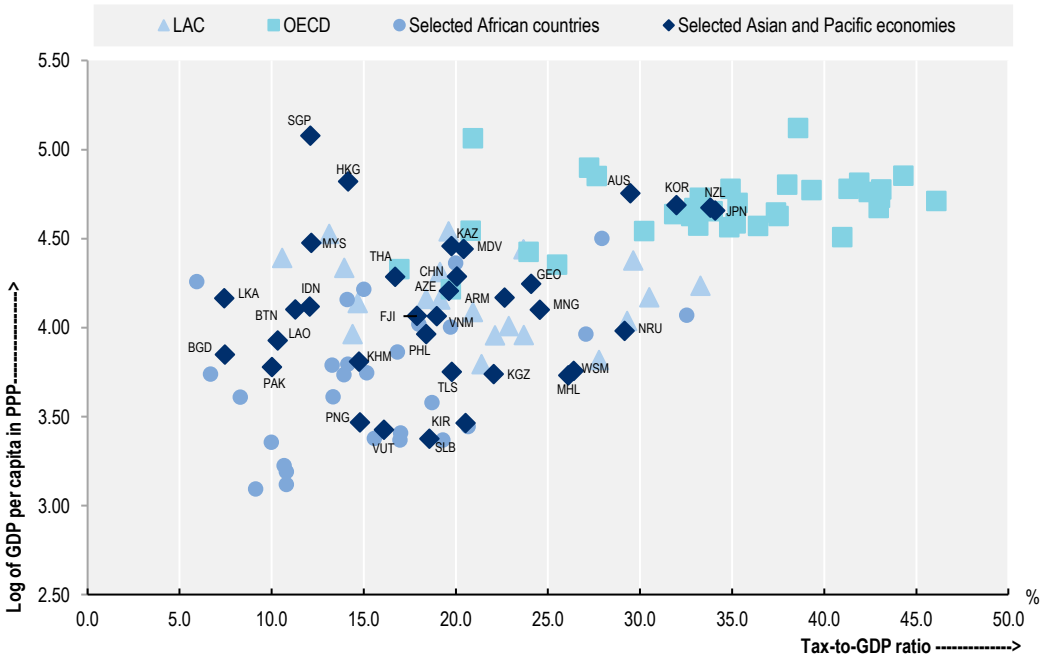
In addition to structural factors, tax policy and tax administration settings also strongly influence the level of tax revenue. These include the size of the tax base, governance and administrative capacity within tax authorities, the level of satisfaction with public services and tax morale (i.e., the willingness of people to pay taxes) (OECD, 2019[27]). For example, Aizenman et al. (2019[28]) 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. Thirteen Asian and Pacific economies (Armenia, Azerbaijan, China, Fiji, Georgia, Kazakhstan, the Maldives, the Marshall Islands, 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).

Five economies (Kiribati, 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 other economies. Finally, Singapore and Hong Kong (China) have the highest GDP per capita of the 33 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[29]), while the relatively low 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[30]). Similar factors contribute to Hong Kong (China)'s relatively high GDP per capita paired with a low tax-to-GDP ratio (Lanzafame and Timbang, 2023[31]).

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 (2022)



Note: The y-axis is on a logarithmic scale.
Data for 2021 are used for Australia, Japan and all African countries.
The graph includes data for 33 African, 38 OECD, 26 Latin American and Caribbean and 34 Asian and Pacific economies. The Cook Islands and Tokelau are excluded as GDP per capita data was 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[32]) and (WHO, 2015[33]).
Source: GDP per capita from *World Economic Outlook, April 2024* (IMF, 2024[34]).

StatLink https://stat.link/uscprd

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[35]). 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[36])] 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, 2024[37]) show that Pacific Islands had the biggest variation of tax-to-GDP ratios among SIDS, from 14.8% in Papua New Guinea to 29.2% in Nauru in 2022. Among African SIDS, Cabo Verde had a tax-to-GDP ratio of 16.8%, Mauritius of 20.0% and Seychelles of 27.9% in 2021 (OECD/AUC/ATAF, 2023[38]). Finally, for SIDS in Latin America and the Caribbean, ratios ranged from 10.6% in Guyana to 30.5% in Barbados in 2022 (OECD et al., 2023[39])

For several years the COVID-19 pandemic hampered SIDS' ability to mobilise and improve the stability of domestic revenues. Public revenues in SIDS were 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 ensure a sustainable recovery 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 25 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[40]), (World Bank, 2020[36]), (World Bank, 2020[35]) and on the Global Revenue Statistics database (OECD, 2024[37]).

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

The second key indicator analysed in the *Revenue Statistics* publications is the tax structure, measured as the proportion of revenue from different tax types in total tax revenue. 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 tax revenue 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 a percentage of total tax revenue

Within the Asia-Pacific region, tax structures varied greatly in 2022. In 24 of the 36 economies, the main source of tax revenue was taxes on goods and services, while eleven economies obtained the largest share of tax revenue from income taxes. Japan is the only country where the greatest share of revenue 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 2022, income taxes were the largest source of revenue for Australia (2021 figure), Bhutan, Hong Kong (China), Korea, Malaysia, Nauru, New Zealand, Papua New Guinea, Singapore, Timor-Leste and Tokelau. Among these 11 economies, the share of income tax in total tax revenue ranged from 37.4% in Korea to 82.2% in Timor-Leste. PIT revenue exceeded CIT revenues in four economies of the eleven (Australia, Korea, New Zealand and Tokelau) while CIT revenue accounted for a larger share of total revenue in the remaining economies, with the exception of Nauru where PIT and CIT cannot be separated.

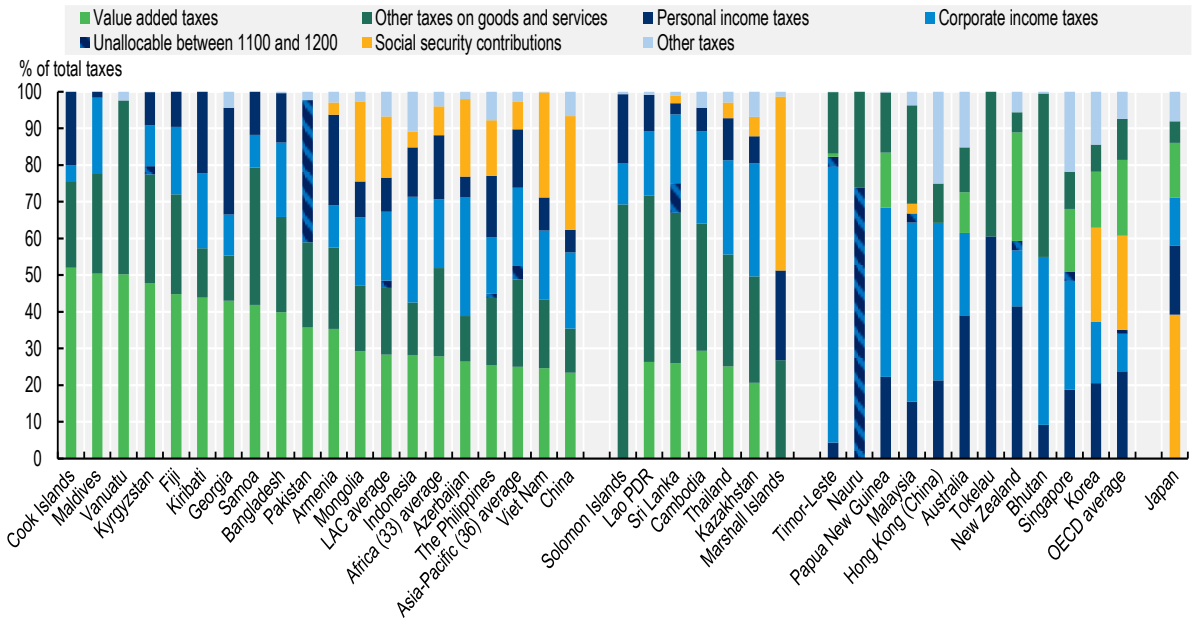
SSCs generated a relatively small proportion of revenue for most Asian and Pacific economies, with a few exceptions. Japan derives the largest share of total tax revenue from SSCs (39.2% in 2021) while these also generated a significant proportion of revenue in the Philippines (15.2%), Azerbaijan (21.2%), Mongolia (21.8%), Korea (25.6%), Viet Nam (28.7%), China (31.0%) and the Marshall Islands (47.3%), the only Pacific economy that levies SSCs.

Taxes on goods and services were the main source of tax revenue in Armenia, Azerbaijan, Bangladesh, Cambodia, China, the Cook Islands, Fiji, Georgia, Indonesia, Kazakhstan, Kiribati, Kyrgyzstan, Lao PDR, the Maldives, the Marshall Islands, Mongolia, Pakistan, the Philippines, Samoa, the Solomon Islands, Sri Lanka, Thailand, Vanuatu and Viet Nam in 2022, contributing between 26.8% (the Marshall Islands) and 97.6% (Vanuatu) of total tax revenue.

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 revenue than VAT. Revenue from other taxes on goods and services in these seven economies ranged from 26.8% of total tax revenue in the Marshall Islands to 69.3% in the Solomon Islands. Seventeen economies received a larger share of revenue from VAT, ranging from 23.4% in China to 52.0% in the Cook Islands.

Figure 1.9. Tax structures across Asian and Pacific economies, 2022

Percentage of total tax revenue



Note: The averages for Africa (33 countries), for Asia-Pacific (36 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 2023* (OECD, 2023[1]).
Data for 2021 are used for the Africa (33) average, Australia, Japan and the OECD average.
Source: Author's calculations based on (OECD, 2024[2]).

StatLink https://stat.link/zm3tkl

In 2022, revenue from other taxes on goods and services played a more prominent role in the Pacific economies than in the Asian economies covered in this publication. Six of the thirteen Pacific economies generated more revenue from other taxes on goods and services than from VAT (four of these economies do not apply VAT: the Marshall Islands, Nauru, the Solomon Islands and Tokelau), whereas 14 of the 23 Asian economies received a higher share of revenue from VAT. For the Africa, LAC and OECD averages, revenue from VAT contributed a larger share of total tax revenue than other taxes on goods and services while contributions from both tax categories were similar for the Asia-Pacific (36) average.

VAT is nevertheless an increasingly important source of revenue for most economies in this publication, particularly in the Pacific. Excluding Bhutan, Hong Kong (China), Malaysia, the Marshall Islands, Nauru, the Solomon Islands and Tokelau, which do not have value added taxes, VAT revenues in 2022 ranged from 11.1% of total tax revenue in Australia (2021 figure) to 52.0% in the Cook Islands.

In fourteen of the 20 Asian economies that levy a VAT, it generated more than 25% of total taxes (Armenia, Azerbaijan, Bangladesh, Georgia, Indonesia, Kyrgyzstan, the Maldives, Mongolia, Pakistan, the Philippines, Cambodia, Lao PDR, Sri Lanka and Thailand). In six economies, the share of revenue from VAT was below 25%, ranging from 14.9% in Japan to 24.6% in Viet Nam. Box 1.4 discusses the VAT revenue ratio (a measure of the efficiency of VAT systems) for selected economies in Asia and the Pacific.

The share of revenue from VAT in total taxes was generally higher across Pacific economies, with only three economies (Timor-Leste at 0.9%, Australia at 11.1% of total taxes [2021 figure] and Papua New Guinea at 15.0%) reporting shares below 25%, while the share in the rest of the Pacific economies ranged from 29.7% in New Zealand to 52.0% in the Cook Islands in 2022. On average, the share of VAT in total tax revenue in Asia-Pacific (36) in 2022 (24.9%) was lower than the Africa (33) average (27.8%, 2021 figure) and the LAC average (28.3%) but higher than the OECD average of 20.7% (2021 figure).

In 2022, revenue from other goods and services contributed between 5.5% of total tax revenue in New Zealand 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 revenue was also comparatively high in Bhutan, Lao PDR, Samoa, the Solomon Islands, Sri Lanka, Tokelau and Vanuatu, where they exceeded 35% of total tax revenue in 2022 (Bhutan and Tokelau do not apply a VAT).

Box 1.4. VAT revenue ratios in selected Asian and Pacific economies

The VAT revenue ratio (VRR) measures the difference between the VAT revenue that countries collect and what would they would theoretically raise if VAT were applied at the standard rate to the entire potential tax base in a "pure" VAT regime and all revenue was collected. A VRR of 1 suggests no loss of VAT revenue as a consequence of exemptions, reduced rates, fraud, evasion or tax planning. This box describes the VRR levels in selected Asian and Pacific economies in this publication.

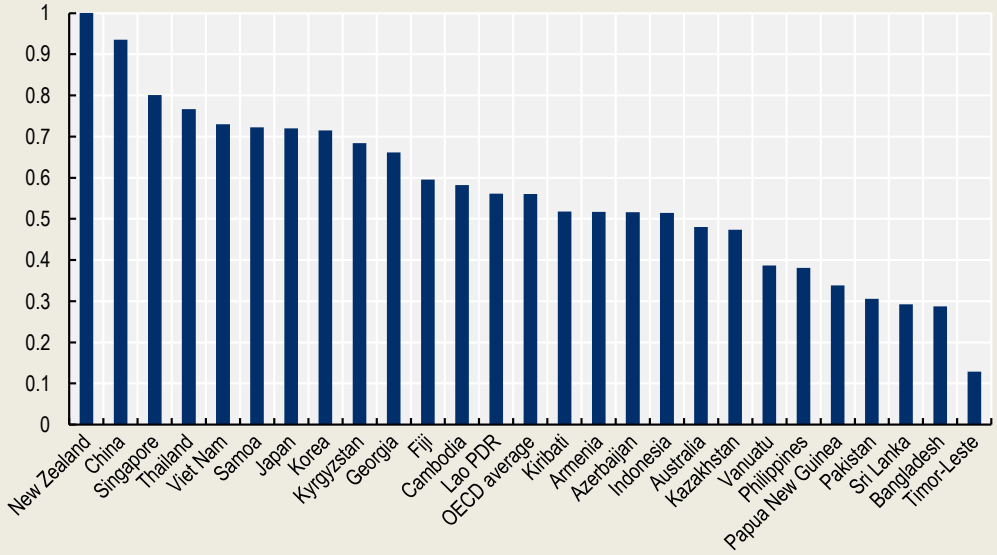
There was a wide disparity of VRRs in the Asia-Pacific region in 2021[1]. Timor-Leste had the lowest VRR (at 0.129) while New Zealand had the highest (at 1.005). Of the economies with available data in this publication, 13 economies (Cambodia, China, Fiji, Georgia, Japan, Korea, Kyrgyzstan, Lao PDR, New Zealand, Samoa, Singapore, Thailand and Viet Nam) had relatively high VRRs in 2021, above the OECD average of 0.56 (2020 figure). This is partly because of the relatively broad-based VAT in some economies: for example, New Zealand did not have any reduced rates in 2021, while Singapore only exempts sales and leases of residential properties, the import and local supply of investment precious metals, and some financial services (IRAS, 2024[41]). Korea has a reduced rate on a limited number of products. In comparison, many other OECD countries have one or more reduced rates (OECD, 2022[42]), which partly explains the lower average VRR in the OECD region as a whole.

The VRR needs to be interpreted with caution and can be inflated by several factors. One reason can be exemptions on products and services relating to intermediate consumption, which can lead to a cascading effect that increases VAT revenue (IMF, 2017[43]). For example, in Thailand, a large number of exemptions on a variety of products may cause "cascading", which artificially increases the VRR. Another reason the VRR may be inflated is if refund processes do not work correctly, which may discourage taxpayers from claiming their VAT refunds, resulting in artificially higher VAT revenue and VRR (OECD, 2022[42]). Regarding New Zealand, in addition to the limited number of reduced rates and exemptions, the VRR is inflated by the treatment of public services as GST taxable (OECD, 2022[42])

In addition, the interpretation of the VRR is also more difficult for economies relying on tourism, such as many Pacific Islands. These economies may record a high VRR for methodological reasons: purchases by non-residents may not be included in final consumption expenditure (the denominator) whereas VAT on these purchases is included in total VAT revenue (the numerator) (Keen, 2013[44]).

The VRR may also be deflated by the absence of rules and mechanisms for collecting VAT on inbound business-to-consumer (B2C) supplies resulting from increases in digital trade. To date, over 90 countries have adopted rules for the application of VAT to inbound supplies of services and intangibles according to the OECD standards and in over 30 of them to imports of low-value goods. In the Asia-Pacific region, Australia, Bangladesh, Indonesia, Japan, Korea, New Zealand and Singapore already collected VAT on inbound digital supplies in 2020. Since then, they have been followed by Azerbaijan, Georgia, Thailand, Armenia, Cambodia, Kazakhstan, Vietnam and Kyrgyzstan. Regimes for the taxation of imports of low-value goods were also introduced in Australia (2018), New Zealand (2019), Kazakhstan (2022) and Singapore (2023).

Figure 1.10. VAT revenue ratios (VRRs) in selected Asian and Pacific economies, 2021



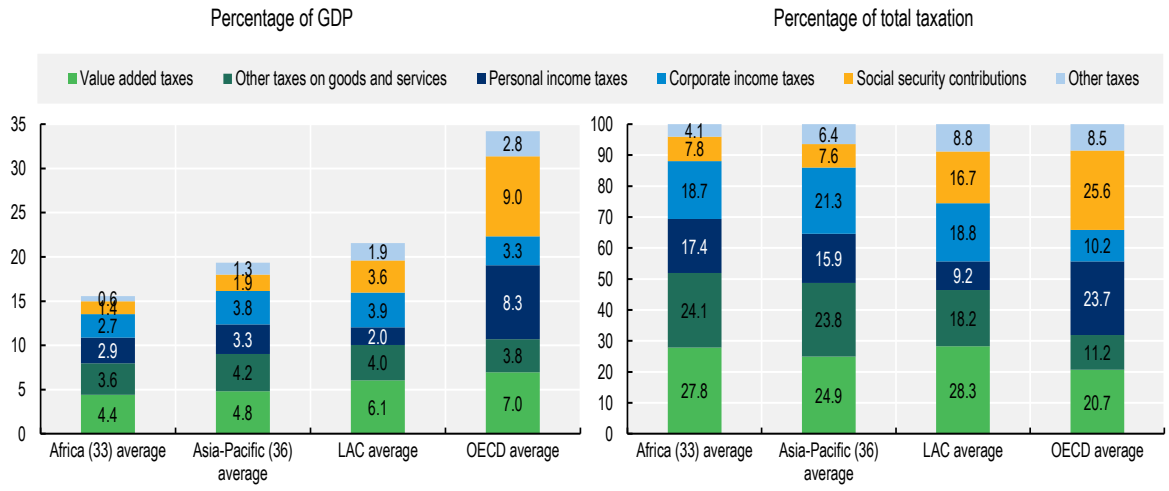
Notes: Data for OECD average (Australia, Japan, Korea and New Zealand) and the OECD average are taken from (OECD, 2022[42]).
Sources: Countries, Trading Economics and KPMG websites and (OECD, 2022[42]) for VAT rates, *World Economic Outlook, April 2024* (IMF, 2024[34]) *and* OECD National Accounts (OECD, 2024[45]) for final consumption expenditure and country tables in Chapter 4 of this report for VAT revenue.

StatLink https://stat.link/ez5wux

1. Due to data availability, data for 2021 is used for the calculation of the VRR.

Figure 1.11. Tax structures for the Africa (33), Asia-Pacific (36), LAC and OECD averages, 2022

Percentage of total tax revenue and as a percentage of GDP



Note: Data for 2021 are used for the Africa (33) average and the OECD average.
Source: (OECD, 2024[2]).

StatLink https://stat.link/aftudq

Average tax structures across Asia-Pacific, Africa and the LAC region shared some similarities in 2022. Revenue from goods and services accounted for a similar share of total tax revenue in Africa, Asia-Pacific and the LAC region, at 51.9% (2021 figure), 48.8% and 46.5% respectively – much higher than the OECD average of 31.9% (2021 figure). Taxes from other goods and services generated a similar share of total tax revenue (23.8%) in Asia-Pacific and in Africa (24.1%, 2021 figure) in 2022 (Figure 1.11), which was higher than the LAC average (18.2%) and more than twice the OECD average (11.2%, 2021 figure).

On average, revenue from VAT amounted to 4.8% of GDP in Asia-Pacific; at 24.9% of total taxation, this was between the OECD average of 20.7% (2021 figure) and the average share in Africa (27.8%, 2021 figure) and the LAC region (28.3%).

On average, income tax revenue in Asia-Pacific (39.9%) accounted for a similar share of total taxation as in Africa (37.9%). In Asia-Pacific, revenue from PIT accounted for 15.9% of total taxes, similar to the Africa average of 17.4% (2021 figure), above the LAC average (9.2%) and below the OECD average (23.7%, 2021 figure). CIT revenue accounted for a larger share of total tax revenue in Asia-Pacific, on average, at 21.3%, which was the highest among the regional averages: CIT revenue accounted for 18.7% in Africa (2021 figure), 18.8% in the LAC region and 10.2% in OECD countries (2021 figure).

In contrast, the Asia-Pacific region had the lowest share of SSCs among the four regional averages: they contributed 7.6% of total taxes in Asia Pacific, 7.8% in Africa (2021 figure), 16.7% in the LAC region and 25.6% of total taxes in the OECD (2021 figure).

Revenue by tax category in 2022

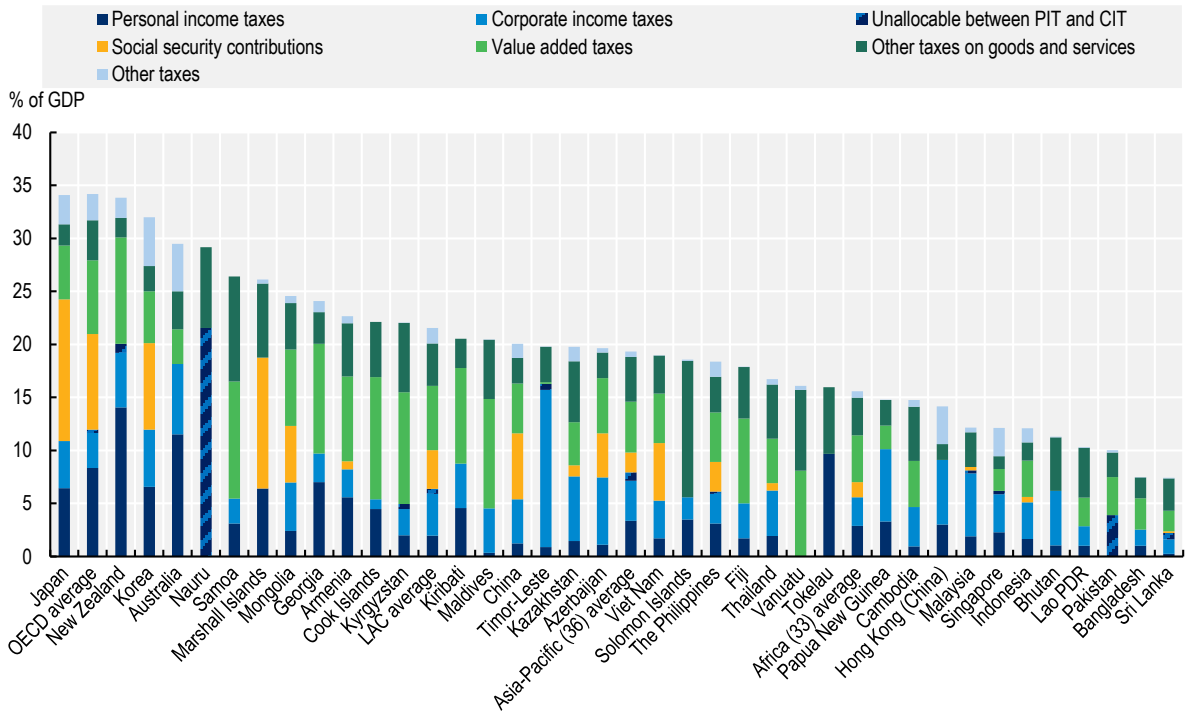
Tax structures expressed as a percentage of GDP also varied across the economies in this publication in 2022. Revenue from income taxes ranged from none in Vanuatu to 21.5% of GDP in Nauru. Two Pacific economies reported revenue from PIT above 10% of GDP (Australia and New Zealand). In the majority of the economies, revenue from CIT was 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 the Marshall Islands and Tokelau do not levy CIT. For Nauru and Pakistan, it is not possible to distinguish between PIT and CIT revenue.

SSCs play a limited role in Asia and the Pacific, generating revenue amounting to 1.9% of GDP on average. While revenue from taxes on goods and services played an important role in all economies included in the report, it exceeded 10% of GDP in seven Pacific economies but stayed below this level for most of the Asian economies.

Australia, New Zealand and Tokelau recorded the highest levels of PIT revenue as a share of GDP in 2022 (Figure 1.12). Revenue from PIT amounted to 14.0% of GDP in New Zealand, 11.5% of GDP in Australia (2021 figure) and 9.7% 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 (36) average of 3.3%, except in Timor-Leste (0.9%), Fiji (1.7%) and Vanuatu (which does not have a PIT). Nauru has the highest level of revenue from income taxes in the publication, at 21.5% of GDP. In Asia, three economies reported revenue from PIT larger than 6%: Japan at 6.4% (2021 figure), Korea at 6.6% and Georgia at 7.0%. In the remaining economies, PIT revenue in 2022 ranged from 0.2% in Sri Lanka to 5.6% of GDP in Armenia.

Figure 1.12. Tax structures in Asian and Pacific economies, 2022

Percentage of GDP



Note: The averages for Africa (33 countries), for Asia-Pacific (36 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 2023* (OECD, 2023[1]).
Data from 2021 are used for the Africa (33) average, Australia, Japan and the OECD average.
Source: (OECD, 2024[2]).

StatLink https://stat.link/fhx2o4

Revenue from CIT was equivalent to 3.8% of GDP on average across the Asia-Pacific region in 2022 and was higher than revenue from PIT in 19 economies. Revenue from CIT ranged from 0.9% of GDP in the Cook Islands to 14.9% in Timor-Leste.

SSCs account for a relatively small proportion of tax revenue in Asian and Pacific economies. Fifteen economies in this publication, including all the Pacific economies except the Marshall Islands, do not levy SSCs. In most of the other economies, revenue from SSCs as a share of GDP was relatively low in 2022, including Sri Lanka (0.2%), Malaysia (0.3%), Indonesia (0.5%), Thailand (0.7%), Armenia (0.8%) and Kazakhstan (1.0%). These were significantly below the LAC average (3.6% of GDP) and the OECD average (9.0% of GDP in 2021). Five Asian economies reported relatively high revenue from SSCs as a share of GDP: Azerbaijan (4.2%), Mongolia (5.3%), Viet Nam (5.4%), China (6.2% of GDP), Korea (8.2%) and Japan (13.3%, 2021 figure).[5] SSCs in the Marshall Islands amounted to 12.4% of GDP in 2022.

Revenue from taxes on goods and services amounted to 9.0% of GDP on average across the 36 Asian and Pacific economies. In most Asian economies, revenue from taxes on goods and services amounted to less than 10% of GDP in 2022, with the exceptions of Mongolia (11.6%), Armenia (13.0%), Georgia (13.3%), the Maldives (15.9%) and Kyrgyzstan (17.1%). Seven of the 13 Pacific economies in this publication generated revenues from taxes on goods and services that exceeded 10% of GDP, ranging from 11.8 % of GDP in Kiribati to 20.9% in Samoa in 2022.

Changes in tax-to-GDP ratios between 2010 and 2022 by tax category

Between 2010 and 2022, declines in revenue from CIT and from other taxes on goods and services were the major driver of the decrease in tax-to-GDP ratios observed in many economies where this occurred, whereas a range of tax types accounted for increases observed elsewhere. These changes reflect diversity in terms of policy measures and economic development in Asian and Pacific economies over this period.

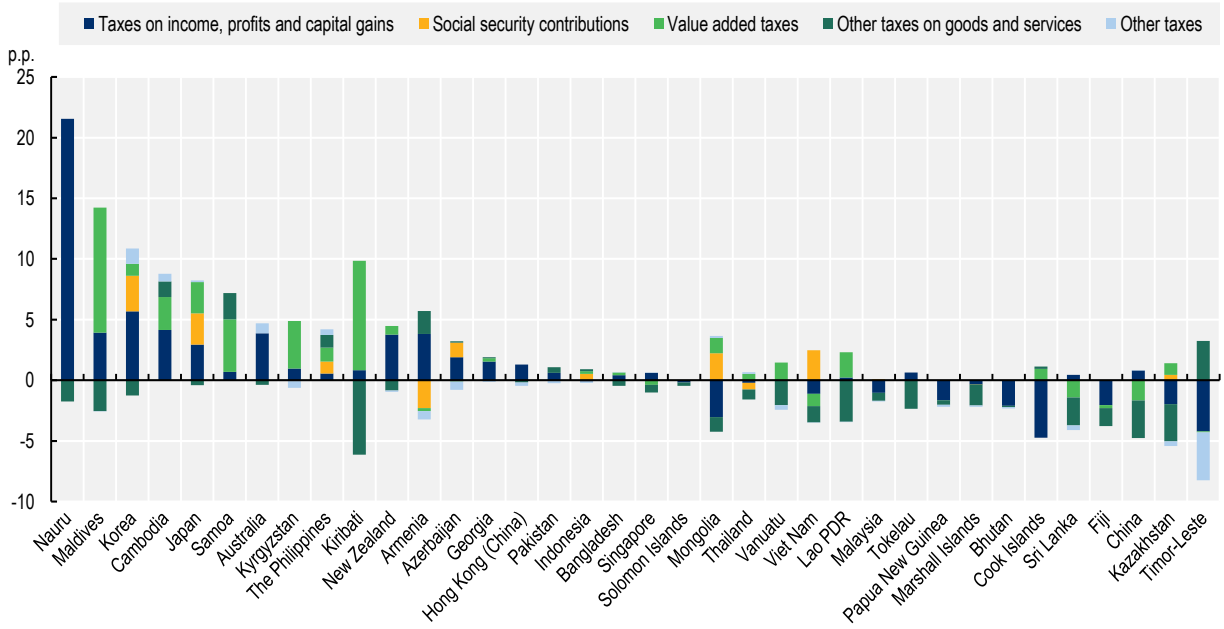
Of the eighteen economies where the tax-to-GDP ratios declined between 2010 and 2022, lower CIT revenue contributed to the declines in ten (Figure 1.13). The largest declines in the tax-to-GDP ratio over this period were in Timor-Leste (5.0 p.p.) and Kazakhstan (4.0 p.p.), which were affected by declines in natural resource prices (and production, in the case of Timor-Leste).

Eighteen economies recorded increases in their tax-to-GDP ratio between 2010 and 2022. The largest increases were observed in the Maldives, Cambodia, Korea and Nauru (since 2014), which all saw increases of larger than 8.0 p.p. Reforms to tax policy and administration were the main driver of the increases in three of the four economies:

- Since 2014, Nauru has introduced an employment and services tax and a business tax, and it has improved revenue collection (IMF, 2020[46]).
- The Maldives has undertaken major tax reforms since 2011 to increase tax revenue. 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[47]). 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 revenue (ADB, 2017[47]). The Maldives also introduced a personal income tax in 2020 (Maldives Inland Revenue Authority, 2020[48]).
- 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[49]). 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[50]), (OECD, 2018[51]), (World Bank, 2019[52]).
- In Korea, the tax-to-GDP ratio was particularly low in 2010 as a result of the Global Financial Crisis and recovered in the following years.

Figure 1.13. Net changes in tax-to-GDP ratios between 2010 and 2022, by main tax type

Percentage point (p.p.)



Note: Data for 2021 are used for Australia and Japan.
Data for Azerbaijan and Nauru are only available from 2014 onwards, for Timor-Leste from 2012 onwards and for Pakistan from 2011 onwards.
The tax-to-GDP ratios for China are shown exclusive of SSCs.
Source: Authors' calculations based on (OECD, 2024[2]).

StatLink https://stat.link/lhv0jd

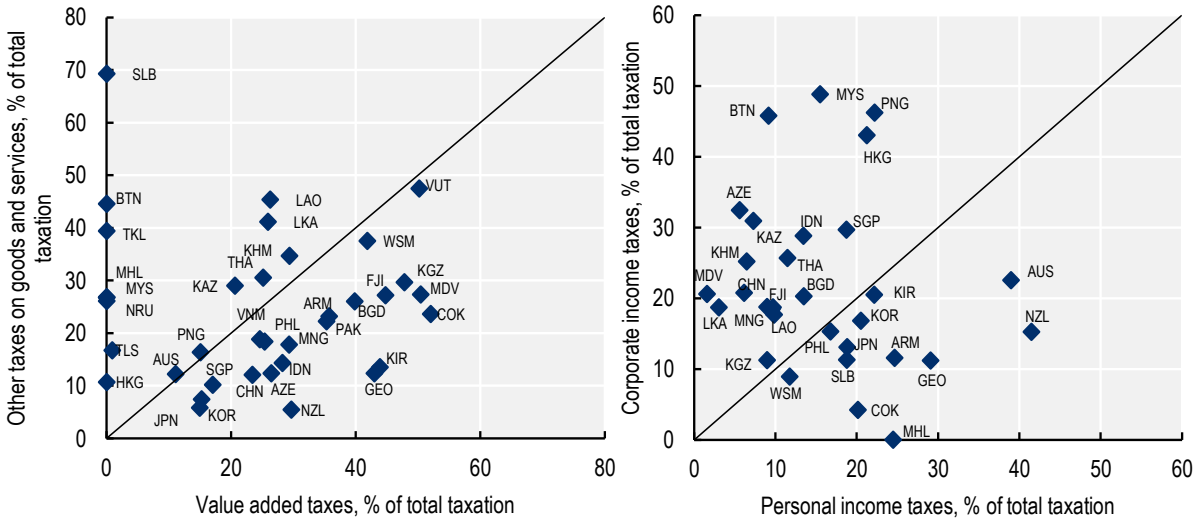
Revenue from taxes on goods and services account for a large share of total tax revenue across the economies in this report but the source of these revenues varies (Figure 1.14). In 21 economies, the share of VAT revenue was larger than the share of revenue from other taxes on goods and services, while seven economies (Bhutan, Hong Kong (China), Malaysia, the Marshall Islands, Nauru, the Solomon Islands and Tokelau) do not levy a VAT.

Between 2010 and 2022, the share of revenue from VAT increased the most in the Maldives (by 50.4 p.p.), Kiribati (43.8 p.p.), China (23.4 p.p.) and Lao PDR (20.6 p.p.). Kiribati, the Maldives and Lao PDR introduced a VAT within this timeframe (in 2014, 2011 and 2010, respectively). While Lao PDR replaced its turnover tax with a VAT (Keomixay, 2010[53]),Kiribati and the Maldives introduced VAT tax for the first time (ADB, 2017[47]) (IMF, 2015[54]) while China replaced a business tax with VAT in 2016 (OECD, 2017[55]).

The relative importance of CIT and PIT within income tax revenue also varied between Asian and Pacific economies (Figure 1.14). In most Asian economies included in this publication, the share of revenue from CIT as a percentage of total taxation was higher than the share of revenues from PIT in 2022, except for Armenia, Georgia, Japan, Kyrgyzstan and Korea. In contrast, all Pacific economies with the exception of Fiji reported higher shares of revenue from PIT than CIT (see Box 1.2).

Figure 1.14. Revenue from VAT and other taxes on goods and services and revenues from PIT and CIT, 2022

Percentage of total taxation



Source: (OECD, 2024[2]).

StatLink https://stat.link/prk2t0

In 2022, revenue from CIT contributed between 4.2% of total tax revenue in the Cook Islands and 75.1% in Timor-Leste. In seven economies, the share of CIT in total tax revenue exceeded 30% (Azerbaijan, Bhutan, Hong Kong (China), Kazakhstan, Malaysia, Papua New Guinea and Timor-Leste). PIT revenue ranged from 1.6 in Maldives to 60.6% in Tokelau (which does not have a CIT).

The share of CIT revenue was lower in 2022 than in 2010 in thirteen economies, by between 0.1 p.p. of total tax revenue in Fiji and 14.3 p.p. in Mongolia. Revenue from PIT increased as a share of total taxation between 2010 and 2022 or 24 economies (excluding Pakistan, Nauru and Vanuatu which has no PIT data), with the increases ranging from 0.2 p.p. in Bangladesh to 14.1 p.p. in Armenia. The share of revenue from PIT decreased in eight Asian and Pacific economies, with the size of the decrease ranging from 0.2 p.p. in Malaysia to 8.7 p.p. in the Cook Islands.

Environmental taxes in Asia and the Pacific

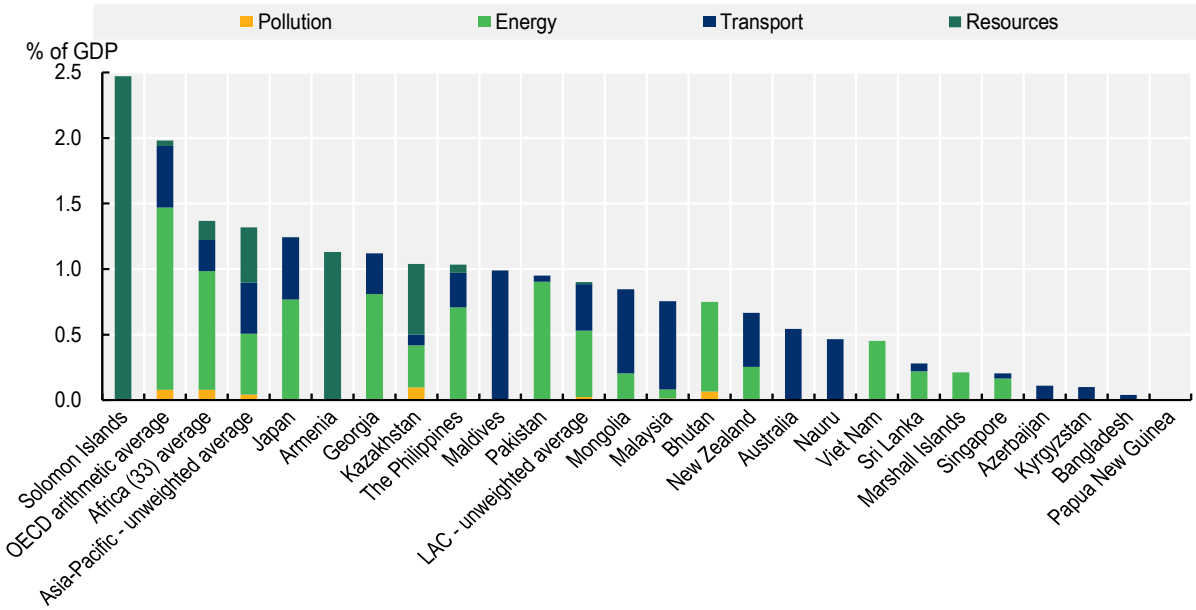
Environmentally related taxes,[6] and price-based policy instruments more generally, play an increasingly significant role in many countries to support a transition to sustainable and low-carbon economic growth. By incorporating a price signal into consumer and producer decisions, these taxes give effect to the polluter-pays principle and encourage businesses and households to consider the environmental costs of their behaviour. Although environmentally related tax revenue[7] (ERTR) is not separately identified in the standard OECD tax classification, it can be identified through the detailed list of specific taxes included for most countries within this overarching classification. It is on this basis that this revenue is included in the *OECD Policy Instruments for the Environment* (PINE) database (OECD, 2024[56]).[8]

Examination of taxes for the 22 Asian and Pacific economies for which information is available demonstrates that revenue from environmentally related taxes as a share of GDP ranged from 0.04% in Bangladesh to 2.5% in the Solomon Islands in 2022.[9] ERTR in the Solomon Islands is particularly high relative to other Asian and Pacific economies and the OECD average, due in large part to its export duties, particularly on timber. The next highest levels of ERTR as a share of GDP in the region were observed in

Japan (1.2%), Georgia and Armenia (both 1.1%), Kazakhstan, the Philippines, the Maldives and Pakistan (all 1.0%). On average, ERTR amounted to 1.3% of GDP in the Asia-Pacific region in 2022.

Figure 1.15. Environmentally related tax revenue in Asian and Pacific economies, by main tax base, 2022

Percentage of GDP



Note: It has not been possible to identify environmentally related tax revenue for Cambodia, China, the Cook Islands, Indonesia, Korea, Lao PDR, Nauru, Papua New Guinea, Samoa, Thailand, Tokelau and Vanuatu due to data availability issues. Data for 2021 are used for the Africa (33) 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, 2024[56]).

StatLink https://stat.link/fbn2c8

Asian and Pacific economies relied on a range of bases for their ERTR in 2022:

- In Australia, Azerbaijan, Bangladesh, Kyrgyzstan, the Maldives and Nauru, all ERTR came from transport taxes (registration or road use of motor vehicles or departure taxes). These also account for the majority of ERTR in Malaysia, Mongolia and New Zealand (89.1%, 75.2% and 61.8%, respectively).
- In other Asian and Pacific economies, ERTR was principally raised via taxes on energy (most commonly from diesel and petrol excises). They represent over 60% of ERTR in Bhutan, Georgia, Japan, Sri Lanka, Pakistan, the Philippines and Singapore and represent the full sum of ERTR in the Marshall Islands and Viet Nam.
- The remaining economies mainly levied ERTR from resource taxes. The Solomon Islands and Armenia relied entirely on resource taxes while they contributed 51.9% of Kazakhstan's ERTR in 2022.
- There are notable differences in the composition of ERTR in Asian and Pacific economies compared with African, LAC and OECD countries. In 2022, revenue from energy taxes, resource taxes and transport taxes generated almost equal shares of total ERTR in the Asia-Pacific region (35.3%, 29.3% and 32.1% respectively), whereas energy taxes accounted for the majority of ERTR in other regions (70.2% in the OECD, 66.0% in Africa [2021 figures] and 56.0% in the LAC region).

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[57]) as 'one of the most important policy challenges for developing Asian economies'. UN.ESCAP (2016[58]) 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 revenue attributed to different levels of government in 2022: 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 revenue by level of government is available, tax revenue is collected primarily by federal or central government. Sub-national tax revenue as a share of total tax revenues is low and highly variable across the region (Table 1.1).

In 2022, the share of sub-national government tax revenue ranged from 0.6% of total tax revenue in Bhutan to 31.7% in China, averaging 12.9% across the region (excluding Australia, Japan and Malaysia).[10] In comparison, central government tax revenue accounted for only 53.3% of total tax revenue in OECD countries in 2021. Although at a relatively low level, the share of sub-national government revenue 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 9.6% in 2022, driven in part by 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, although their shares remained among the highest.

As a share of GDP, sub-national tax revenue was higher in Japan (7.5%, 2021 figure), China (6.4%), Australia (5.3%) and Korea (5.5%) in 2022, while it was relatively low in Bhutan (0.1%), Pakistan (0.8%) and the Philippines (0.9%). The amount of tax revenue collected by sub-national governments is affected by multiple factors. For example, the type of taxes levied by local governments vary between economies, as discussed in the Special Feature of *Revenue Statistics in Asia and the Pacific 2023* (OECD, 2023[59]). 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 provide. For example, in Japan, where sub-national tax revenue was 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[60]).

The share of revenue 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 revenue from social security funds was zero, while it was under 6% of total tax revenue in Indonesia, Kazakhstan, Malaysia and Thailand in 2022. Revenue from social security funds was above the average in six economies: 39.2% in Japan (2021 figure), 31.0% in China, 26.7% in Azerbaijan, 25.6% in Korea, 21.8% in Mongolia and 15.2% in the Philippines in 2022. In the long run, the share of tax revenue attributed to social security funds has increased the most in Korea (by 8.9 p.p.) since 2000 and in Mongolia since 2010 (by 8.7 p.p.).

Table 1.1. Attribution of tax revenue by sub-sector of general government, 2000-22

Percentage of total tax revenue

	Federal or Central government				Sub-national government				Social Security Funds			
	2000	2010	2020	2022	2000	2010	2020	2022	2000	2010	2020	2022
Australia	81.8	80.2	80.8	80.4	18.2	19.8	19.2	19.6	0.0	0.0	0.0	0.0
Azerbaijan	..	..	75.0	73.3	..	..	..	..	0.0	0.0	25.0	26.7
Bhutan	99.8	99.9	99.2	99.4	0.2	0.1	0.8	0.6	..	..	..	..
Cambodia	..	..	90.7	91.7	..	..	9.3	8.3	..	..	..	..
China	..	..	39.1	37.2	..	..	36.7	31.7	..	..	24.2	31.0
Indonesia	96.8	92.8	82.6	86.1	3.2	7.2	11.5	9.6	..	..	5.9	4.3
Japan	38.7	33.0	36.6	38.3	26.1	25.9	23.0	22.6	35.2	41.1	40.4	39.2
Kazakhstan	50.3	81.3	65.0	71.4	49.7	16.2	29.7	23.3	..	2.5	5.3	5.3
Korea	68.2	60.0	53.0	57.3	15.1	16.6	19.0	17.2	16.7	23.3	28.0	25.6
Malaysia	98.0	98.2	96.9	97.2	..	..	..	..	2.0	1.8	3.1	2.7
Mongolia	..	75.5	65.6	63.4	..	11.4	15.6	14.2	..	13.1	18.9	21.8
New Zealand	94.3	92.8	93.9	93.8	5.7	7.2	6.1	6.2	0.0	0.0	0.0	0.0
Pakistan	..	..	91.1	92.3	..	..	8.9	7.7	..	..	..	..
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
Sri Lanka	..	98.5	97.4	97.9	0.0	0.0	0.0	0.0	..	1.5	2.6	2.1
Thailand	88.9	86.3	86.6	87.3	7.5	6.6	7.6	8.5	3.7	7.1	5.8	4.2
The Philippines	81.5	82.0	78.3	79.7	5.3	5.4	5.9	5.1	13.1	12.6	15.7	15.2

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, 2023[1]). Sub-national figures for Australia include data of state and local government.
Source: (OECD, 2024[2]), "Revenue Statistics - Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

StatLink https://stat.link/8ka63j

Non-tax revenue in selected economies

This publication includes information on non-tax revenue for twenty-two economies for which data are available. Non-tax revenue is defined as all revenue received by general government that does not meet the OECD definition of tax revenue, 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 revenue as a percentage of GDP

Non-tax revenue was equivalent to a significant share of GDP in 2022 for seven of the 22 economies (Vanuatu, the Maldives, Bhutan, the Cook Islands, the Marshall Islands, Nauru and Tokelau). By contrast, non-tax revenue was below 9.0% of GDP in the remaining economies. Compared with the previous year, non-tax revenue decreased slightly on average in 2022, with 16 out of 22 economies experiencing declines.

In 2022, non-tax revenue amounted to 9.0% of GDP in Vanuatu and the Maldives, 13.8% in Bhutan and 17.6% in the Cook Islands, and they amounted to 52.6% in the Marshall Islands, 58.4% in Nauru and 141.1% in Tokelau. The high level of non-tax revenue in Tokelau as a share of GDP is due to the fact that non-tax revenue is 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 gross national income (GNI) but they do not add to GDP. Similarly, fishing activities represent a significant source of revenue in the Marshall Islands and Nauru and accounted for more than 18% and 30% of total non-tax revenue, respectively, in 2022.

Between 2021 and 2022, non-tax revenue declined in 16 economies as a percentage of GDP while they increased in six. The declines exceeded 1 p.p. in four economies: the Cook Islands (-3.1 p.p.), the Marshall Islands (-6.0 p.p.), Nauru (-13.1 p.p.), Tokelau (-25.4 p.p.). In the Marshall Islands, lower grant revenue

accounted almost entirely for the decrease in non-tax revenue in 2022. In Nauru, lower non-tax revenue was the result of a decline in grants and lower revenue from services fees and fishing fees. The decline in non-tax revenue in Tokelau was almost entirely attributable to lower revenue from the EEZ, which was heavily affected by the COVID-19 crisis.

Non-tax revenue has been increasing since 2010 (or earliest available year) as a share of GDP in ten of the 22 economies for which data on non-tax revenue is available. The largest increases occurred in Nauru (6.8 p.p. since 2014), the Marshall Islands (5.6 p.p.) and the Cook Islands (4.6 p.p.). The largest declines have been observed in Cambodia (2.4 p.p.), Papua New Guinea (2.8 p.p.), Lao PDR (5.2 p.p.), Bhutan (6.0 p.p.) and Tokelau (13.5 p.p.).

The upward trend for the Marshall Islands and Nauru has been driven by higher revenue from property income, which is mostly sourced from fishing activities. Fisheries income also increased for the Marshall Islands 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[61]).

The increase in the Cook Islands was due to higher grant revenue and miscellaneous non-tax revenue, which includes gains from the sale of assets. Official Development Assistance from New Zealand to support education, health and tourism initiatives in the Cook Islands accounts for the largest source of grant revenue (Ministry of Finance and Economic Management, 2020[62]). Non-tax revenue has been more volatile than tax revenue in many economies. In all economies that reported decreases in non-tax revenue larger than 2 p.p., the decline was mostly due to grants.

Table 1.2. Non-tax revenue in selected Asia and Pacific economies, 2010-22

Percentage of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Bhutan	19.8	19.1	14.5	18.2	12.9	15.8	13.3	14.8	11.3	17.7	18.1	14.5	13.8
Cambodia	5.2	3.7	3.5	4.3	3.4	3.0	3.8	3.5	3.8	3.8	3.1	2.6	2.8
Cook Islands	13.0	7.9	8.3	14.3	16.1	14.0	16.7	13.7	12.3	14.9	35.0	20.6	17.6
Fiji	2.9	3.6	3.0	2.9	3.0	2.9	3.2	3.5	3.6	3.5	4.2	7.9	3.7
Hong Kong (China)	7.4	8.3	7.9	7.7	5.4	4.4	8.9	8.8	7.2	8.2	6.9	9.1	7.6
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	2.3
Kyrgyzstan	8.3	8.7	7.6	8.4	9.4	10.7	7.9	8.5	6.3	7.2	7.4	7.9	7.4
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	4.3
Maldives	10.4	9.2	6.5	5.2	7.1	6.8	7.3	6.8	6.8	6.4	5.9	7.1	9.0
Marshall Islands	47.1	43.3	38.3	40.8	39.9	44.8	46.3	54.0	48.0	47.3	57.9	58.6	52.6
Mongolia	6.5	7.4	6.9	7.2	7.8	6.4	5.1	4.3	4.6	4.3	3.9	4.3	6.5
Nauru	0.0	0.0	0.0	0.0	51.6	74.6	81.7	80.6	96.8	93.2	82.6	71.5	58.4
Pakistan	0.0	2.5	3.0	4.2	3.0	2.5	2.8	2.0	1.0	3.3	2.1	1.7	1.5
Papua New Guinea	4.7	3.3	3.1	2.4	3.1	3.2	3.2	3.3	4.5	3.3	2.8	3.0	1.9
Samoa	8.8	5.9	4.6	6.8	4.6	4.4	4.5	5.3	5.6	10.9	11.5	12.4	7.8
Singapore	3.5	3.5	3.4	3.5	3.9	4.4	4.4	5.3	4.3	7.1	4.6	3.8	3.8
Sri Lanka	1.5	1.7	1.6	1.3	1.3	0.8	1.7	1.0	1.3	0.8	0.8	0.7	0.9
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	3.4
The Philippines	0.0	1.9	1.9	1.8	1.8	2.0	1.8	1.7	1.8	2.0	2.3	1.7	1.8
Tokelau	154.6	196.4	192.6	246.6	173.4	230.4	236.5	210.0	218.8	191.2	180.7	166.5	141.1
Vanuatu	8.6	6.1	5.5	4.5	6.2	15.4	9.8	14.2	19.8	24.3	23.6	16.4	9.0
Viet Nam	4.5	4.0	3.9	4.1	4.1	5.3	5.7	6.7	6.8	6.5	6.5	5.6	5.5

Note: Tokelau receives significant revenue 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, 2024[2]), "Revenue Statistics in Asian and Pacific Economies: Comparative tables", *OECD Tax Statistics* (database).

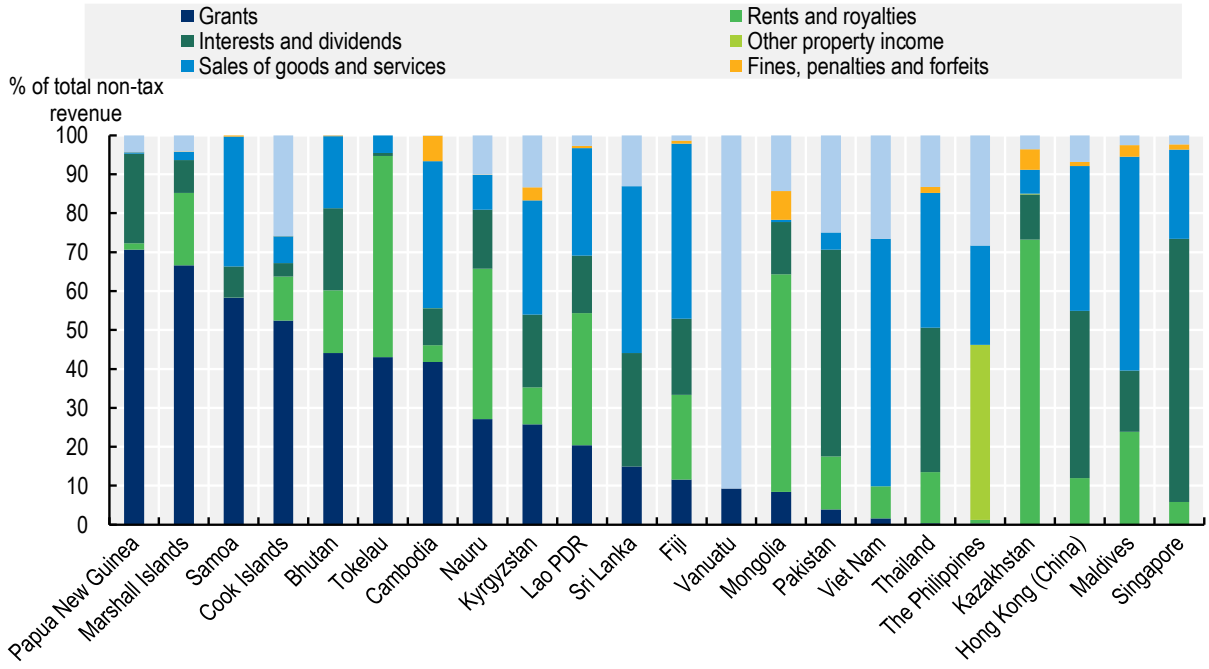
StatLink https://stat.link/mo6g07

Structure of non-tax revenue

Non-tax revenue is divided into different categories: grants; property income; sales of goods and services; fines, penalties and forfeits; and miscellaneous and unidentified revenues. In 2022, the share of each of these categories in total non-tax revenue varied across the 22 economies (Figure 1.16).

- Grants were an important source of revenue for more than half of the economies in 2022, exceeding 40% of total non-tax revenue in seven economies: Cambodia (41.8%), Tokelau (43.0%), Bhutan (44.1%), the Cook Islands (52.4%), Samoa (58.4%), the Marshall Islands (66.6%) and Papua New Guinea (70.6%). Revenue from grants decreased on average by 1.9 p.p. from 8.2% of GDP in 2021 to 6.3% in 2022.
- Property income accounted for over 30% of total non-tax revenue in more than half the economies in 2022: Kazakhstan (85.0%), Singapore (73.4%), Mongolia (69.3%), Pakistan (66.7%), Hong Kong (China) (54.9%), Nauru (53.8%), Tokelau (52.5%), Thailand (50.2%), Lao PDR (48.8%), the Philippines (45.9%), Fiji (41.3%), the Maldives (39.5%) and Bhutan (37.2%).
- 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. Rents and royalties accounted for 73.2% of total non-tax revenue in Kazakhstan in 2022, mainly from oil revenue and for 55.8% in Mongolia. Interest and dividends accounted for the majority of non-tax revenue for Pakistan (53.2%) and Singapore (67.6%). Other property income in the Philippines, mainly Bureau of the Treasury income, made up 45.0% of non-tax revenue.
- Sales of goods and services accounted for more than half of non-tax revenue in Viet Nam (63.5%, composed of fees and charges, land rents and revenues from land user right assignment) and Maldives (55.0%, mainly from leasing, fees and charges).

Figure 1.16. Structure of non-tax revenue in selected Asian and Pacific economies, 2022



Source: (OECD, 2024[2]), "Revenue Statistics - Asian and Pacific Economies: Comparative tables", OECD Tax Statistics (database).

StatLink https://stat.link/p7dnwf

References

ADB (2022), "Vanuatu - Asian Development Outlook April 2023", https://www.adb.org/sites/default/files/publication/863591/van-ado-april-2023.pdf (accessed on 16 May 2024). [6]

ADB (2017), "Fast-Track Tax Reform Lessons from Maldives", https://doi.org/10.22617/TIM178673-2. [47]

ADB (2016), *Fossil Fuel Subsidies in Asia: Trends, Impacts, and Reforms*, https://www.adb.org/sites/default/files/publication/182255/fossil-fuel-subsidies-asia.pdf. [57]

ADB (2016), *Pacific Approach 2016-2020*, https://www.adb.org/documents/pacific-approach-2016-2020 (accessed on 4 June 2021). [23]

Aizenman, J. et al. (2019), "Tax Revenue Trends in Latin America and Asia: A Comparative Analysis", *Emerging Markets Finance and Trade*, pp. 427–449. [28]

ASEAN (2021), *History - ASEAN | One Vision One Identity One Community*, https://asean.org/asean/about-asean/history/ (accessed on 4 June 2021). [24]

Democratic Republic of Timor-Leste (2003), *Law No. 3/2023 on the Taxation of Bayu-Undan Contractors*, https://attl.gov.tl/wp-content/uploads/2020/01/ToBUCA.pdf (accessed on 16 May 2024). [4]

Department of Treasury Papua New Guinea (2022), *Excise Tariff (Supplementary Budget) (Amendment) Bill 2022*, https://www.treasury.gov.pg/wp-content/uploads/2023/05/2022-Excise-Tariff-Bills.pdf (accessed on 16 May 2024). [13]

Department of Treasury Papua New Guinea (2022), *Final Budget Outcome*, https://www.treasury.gov.pg/wp-content/uploads/2023/10/2022-Final-Budget-Outcome.pdf (accessed on 16 May 2024). [14]

EITI (2019), "EITI Timor-Leste 2019 Reconciliation Report", https://eiti.org/sites/default/files/2022-07/TL-EITI-Report-2019.pdf (accessed on 16 May 2024). [5]

FRCS (2022), *News > FRCS Surpasses 2022-2023 Fiscal Year Revenue Target – Helping Fiji grow as a leading contributor and funder of sustainable economic, security and social initiatives.*, https://frcs.org.fj/news/2022-2/frcs-surpasses-2022-2023-fiscal-year-revenue-target/ (accessed on 16 May 2024). [12]

IMF (2024), *Republic of Kazakhstan: 2023 Article IV Consultation-Press Release; Staff Report; and Statement by the Executive Director for Republic of Kazakhstan*, https://www.imf.org/en/Publications/CR/Issues/2024/02/07/Republic-of-Kazakhstan-2023-Article-IV-Consultation-Press-Release-Staff-Report-and-544618 (accessed on 16 May 2024). [8]

IMF (2024), *World Economic Outlook, April 2024: Steady but Slow: Resilience amid Divergence*, International Monetary Fund, Washington, DC, https://www.imf.org/en/Publications/WEO/Issues/2024/04/16/world-economic-outlook-april-2024 (accessed on 23 May 2024). [34]

IMF (2023), *Kyrgyz Republic: 2022 Article IV Consultation-Press Release; and Staff Report*, https://www.imf.org/en/Publications/CR/Issues/2023/02/15/Kyrgyz-Republic-2022-Article-IV-Consultation-Press-Release-and-Staff-Report-529832 (accessed on 7 June 2023). [10]

IMF (2022), *Papua New Guinea: 2022 Article IV and the Staff Monitored Program-Press Release; Staff Report; and Statement by the Executive Director for Papua New Guinea*, https://www.imf.org/en/Publications/CR/Issues/2022/09/20/Papua-New-Guinea-2022-Article-IV-and-the-Staff-Monitored-Program-Press-Release-Staff-Report-523626 (accessed on 16 May 2024). [15]

IMF (2022), "Sri Lanka: Selected Issues", *IMF Staff Country Reports*, Vol. 2022/341, https://doi.org/10.5089/9798400222771.002.A001. [22]

IMF (2020), *Republic of Nauru : 2019 Article IV Consultation*, https://www.imf.org/en/Publications/CR/Issues/2020/01/29/Republic-of-Nauru-2019-Article-IV-Consultation-Press-Release-Staff-Report-and-Statement-by-49001 (accessed on 30 June 2020). [46]

IMF (2019), *World Economic Outlook - Frequently Asked Questions*, https://www.imf.org/external/pubs/ft/weo/faq.htm#q4d (accessed on 6 September 2019). [32]

IMF (2017), *Indonesia: Selected Issues*, https://www.imf.org/en/Publications/CR/Issues/2017/02/11/Indonesia-Selected-Issues-44654 (accessed on 27 May 2024). [43]

IMF (2015), *Kiribati: 2015 Article IV Consultation-Press Release; and Staff Report*, https://www.imf.org/en/Publications/CR/Issues/2016/12/31/Kiribati-2015-Article-IV-Consultation-Press-Release-and-Staff-Report-43133 (accessed on 23 May 2024). [54]

Internal Revenue Commission Papua New Guinea (2023), *Temporary Increase in Tax-Free Threshold | myIRC*, https://irc.gov.pg/pages/taxes/temporary-increase-in-tax-free-threshold (accessed on 22 May 2024). [16]

IRAS (2024), *Goods and Services Tax (GST) What it is and how it works*, https://www.iras.gov.sg/taxes/goods-services-tax-(gst)/basics-of-gst/goods-and-services-tax-(gst)-what-it-is-and-how-it-works (accessed on 27 May 2024). [41]

Keen, M. (2013), "The Anatomy of the VAT", https://www.imf.org/en/Publications/WP/Issues/2016/12/31/The-Anatomy-of-the-VAT-40543 (accessed on 27 May 2024). [44]

Keomixay, D. (2010), *Value Added Tax in Lao PDR: Agenda for the Future*. [53]

Lanzafame, M. and M. Timbang (2023), *Tax Reform: Learning from Hong Kong, China's Reform Challenges | Asian Development Blog*, https://blogs.adb.org/blog/tax-reform-learning-hong-kong-china-s-reform-challenges (accessed on 16 May 2024). [31]

Malaysian Investment Development Authority (2019), *Incentives*, https://www.mida.gov.my/wp-content/uploads/2020/07/20200603104248_MIDA_Booklet_FINAL-as-at-03062020.pdf. [26]

Maldives Inland Revenue Authority (2020), *Annual Report 2020*, https://www.mira.gov.mv/reports/Annual_Report_English_2020.pdf (accessed on 14 June 2022). [48]

Mawejje, J. and R. Sebudde (2019), "Tax revenue potential and effort: Worldwide estimates using a new dataset", *Economic Analysis and Policy*, pp. 119–129. [25]

Ministry of Finance and Economic Management (2020), *Quarterly Financial Results*, http://www.mfem.gov.ck/images/treasury/Crown_Accounting/Reports/Quarterly_Financial_Rpts/2021/December_2020_Quarterly_Financial_Report.pdf. [62]

Ministry of Finance, Strategic Planning, National Development and Statistics (2023), *Government's fiscal performance for FY2022-2023 [Provisional]*, https://www.finance.gov.fj/wp-content/uploads/2024/02/FY2022-2023_Fiscal_Performance_Final-2.pdf. [11]

MIRA (2022), *Annual Report 2022*, https://mira.gov.mv/Files/GetFile/881e048e-3998-400c-93c4-b47410fc3803 (accessed on 16 May 2024). [17]

OECD (2024), *Database on Policy Instruments for the Environment*, https://pinedatabase.oecd.org/ (accessed on 15 June 2020). [56]

OECD (2024), *Global Revenue Statistics Database*, OECD Publishing, http://www.oecd.org/tax/tax-policy/global-revenue-statistics-database.htm. [37]

OECD (2024), *National Accounts (database)*, https://data-explorer.oecd.org/. [45]

OECD (2024), *Revenue Statistics - Asian and Pacific Economies: Country tables, OECD Data explorer (database)*, https://data-explorer.oecd.org/. [2]

OECD (2023), *Revenue Statistics 2023: Tax Revenue Buoyancy in OECD Countries*, OECD Publishing, Paris, https://doi.org/10.1787/9d0453d5-en. [1]

OECD (2023), *Revenue Statistics in Asia and the Pacific 2023: Strengthening Property Taxation in Asia*, OECD Publishing, Paris, https://doi.org/10.1787/e7ea496f-en. [59]

OECD (2022), *Consumption Tax Trends 2022: VAT/GST and Excise, Core Design Features and Trends*, OECD Publishing, Paris, https://doi.org/10.1787/6525a942-en. [42]

OECD (2022), *OECD Economic Outlook, Volume 2022 Issue 2*, OECD Publishing, Paris, https://doi.org/10.1787/f6da2159-en. [18]

OECD (2019), *Tax Morale: What Drives People and Businesses to Pay Tax?*, OECD Publishing, Paris, https://doi.org/10.1787/f3d8ea10-en. [27]

OECD (2018), *Good Regulatory Practices to Support Small and Medium Enterprises in Southeast Asia*, OECD Publishing, Paris, https://doi.org/10.1787/9789264305434-en. [51]

OECD (2018), *Making Development Co-operation Work for Small Island Developing States*, OECD Publishing, Paris, https://doi.org/10.1787/9789264287648-en. [40]

OECD (2017), *Policy INstruments Environment*, http://oe.cd/pine (accessed on 15 June 2020). [63]

OECD (2017), *The Progress of B2V Reform in China*, OECD Publishing, Paris, https://www.oecd.org/tax/consumption/business-vat-tax-reform-china.pdf (accessed on 21 June 2023). [55]

OECD (2016), *Profile of Malaysia*, OECD Publishing, Paris, https://www.oecd.org/regional/regional-policy/profile-Malaysia.pdf (accessed on 21 June 2023). [65]

OECD (2005), *OECD Glossary of Statistical Terms - Environmental taxes Definition*, https://stats.oecd.org/glossary/detail.asp?ID=6437 (accessed on 12 July 2022). [64]

OECD/AUC/ATAF (2023), *Revenue Statistics in Africa 2023*, OECD Publishing, Paris, https://doi.org/10.1787/15bc5bc6-en-fr. [38]

OECD et al. (2023), *Revenue Statistics in Latin America and the Caribbean 2023*, OECD Publishing, Paris, https://doi.org/10.1787/a7640683-en. [39]

OECD et al. (2024), *Revenue Statistics in Latin America and the Caribbean 2024*, OECD Publishing, Paris, https://doi.org/10.1787/33e226ae-en. [3]

OECD/UCLG (2019), *Report World Observatory on Subnational Government Finance and Investment – Country Profiles*. [60]

Parties to the Nauru Agreement (2016), "PNA members confirm: Vessel Day Scheme is here to stay", https://www.pnatuna.com/node/340. [61]

Republic of Nauru (2023), "Quarterly budget performance report Quarter 4 2022-23", https://naurufinance.info/quarterly-performance-reports/ (accessed on 22 May 2024). [21]

Republic of Nauru (2022), "Quarterly budget performance report Quarter 2 2022-23", https://naurufinance.info/quarterly-performance-reports/ (accessed on 22 May 2024). [20]

Reuters (2023), "Kazakhstan's oil export revenues rose by 50% in 2022 | Reuters", https://www.reuters.com/markets/commodities/kazakhstans-oil-export-revenues-rose-by-50-2022-2023-05-02/ (accessed on 16 May 2024). [9]

Royal Government of Cambodia (2019), *Progress Report on Public Management Stage 3 3rd Quater 2019 (GDAP3)*, http://www.pfm.gov.kh/index.php/en/reports-en/progress-reports-en. [49]

Royal Government of Cambodia (2018), "Final Draft of Progress Report of Public Financial Management Reform Program Implementation for 2018", http://www.pfm.gov.kh/document/report/2018/Annual%20Progress%20Report%202018%20En.pdf (accessed on 16 June 2022). [50]

The Government of the Cook Islands (2023), "Quarterly Financial Results", https://www.mfem.gov.ck/_files/ugd/dbdf40_6ce6eaed1c10411caefc4771ba564eaf.pdf (accessed on 22 May 2024). [19]

The Guardian (2022), "Vanuatu, one of the last Covid hermit nations, to open to tourists after two years | Vanuatu | The Guardian", https://www.theguardian.com/world/2022/jun/15/vanuatu-one-of-the-last-covid-hermit-nations-to-open-to-tourists-after-two-years (accessed on 16 May 2024). [7]

UN.ESCAP (2016), *Environmental Tax Reform in Asia and the Pacific*, https://www.unescap.org/sites/default/files/S2_Environmental-Tax-Reform.pdf (accessed on 25 June 2020). [58]

UN.ESCAP (2014), *Economic and Social Survey of Asia and the Pacific 2014, Regional Connectivity for Shared Prosperity*, UN, https://www.unescap.org/sites/default/files/Economic20and%20Social%20Survey%20of%20Asia%20and%20the%20Pacific%202014.pdf. [30]

UNCTAD (2012), *World Investment Report 2012, Towards a new Generation of Investment Policies, New York*, http://unctad.org/en/PublicationsLibrary/wir2012_embargoed_en.pdf. [29]

WHO (2015), *Purchasing Power Parity 2005*, http://www.who.int/choice/costs/ppp/en/. [33]

World Bank (2020), *"Central government debt, total (% of GDP)", World Development Indicators (database)*, https://data.worldbank.org/indicator/GC.DOD.TOTL.GD.ZS. [36]

World Bank (2020), *"Expense (% of GDP)", World Development Indicators (database)*, https://data.worldbank.org/indicator/GC.XPN.TOTL.GD.ZS. [35]

World Bank (2019), "Cambodia Public Expenditure Review: Improving the effectiveness of public finance", http://www.worldbank.org (accessed on 15 June 2022). [52]

Notes

[1] The ADB recognises "Hong Kong (China)" as "Hong Kong, China".

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

[3] In this chapter, the group *Pacific Islands* covers the eleven Pacific Islands included in this publication: the Cook Islands, Fiji, Kiribati, the Marshall Islands, Nauru, Papua New Guinea, Samoa, the Solomon Islands, Timor-Leste, Tokelau and Vanuatu, while the group *Pacific economies* includes Australia and New Zealand in addition to the Pacific Islands.

[4] Data for Pakistan are available from 2011, for Timor-Leste from 2012 and data for Nauru and Azerbaijan are available from 2014. In addition, 2022 data for Australia and Japan are not available in (OECD, 2023[1]), so 2021 data are used instead.

[5] Data on SSCs are not available for Cambodia and Lao PDR.

[6] 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[64]).

[7] 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[63]).

[8] 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[63]).

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

[10] Data for 2022 was not available for Australia and Japan. Malaysia's sub-national disaggregation was not available, although its sub-national revenue was relatively small (OECD, 2016[65]).

2 Tax revenue buoyancy in Asia

This Special Feature analyses tax revenue buoyancy in 24 developing Asian economies for the period 1998 to 2020, assessing how tax revenue varied relative to changes in GDP. The chapter estimates tax buoyancy in the short and long run over this period and examines how the revenue impact of the COVID-19 pandemic in 2020 compared with longer-term trends.

Introduction

This Special Feature has been adapted by the Asian Development Bank (ADB) from "Buoyant or Sinking? Tax Revenue Performance and Prospects in Developing Asia", an ADB Economics Working Paper written by Samuel Hill (Senior Economist at the World Bank), Yothin Jinjarak (Senior Economist in the ADB's Macroeconomics Research Division) and Donghyun Park (Economic advisor at the Office of the Chief Economist and Director General, Economic Research and Regional Cooperation Department of the ADB).

To shed light on how well governments are positioned to meet the challenge of increasing tax revenue to finance the higher public spending required to achieve the Sustainable Development Goals, it is important to understand the responsiveness and efficiency of tax collection in developing economies, informed by empirically assessing the links between the tax base and tax revenues. In particular, tax buoyancy measures the response of tax revenues to changes in gross domestic product (GDP) and is therefore a key metric for understanding tax system performance and the outlook for revenues.

This chapter focuses on developing economies in Asia, where tax revenue as a share of GDP tends to be comparatively low, and estimate the short-run and long-run association between tax revenue and output with panel and time-series analysis. This chapter examines the following research questions with reference to 24 developing economies in Asia over the period from 1998 to 2020:

1. How buoyant was tax revenue before the COVID-19 crisis?
2. What was the impact of the COVID-19 pandemic on tax buoyancy? How large were the actual tax revenue losses in 2020 compared to the model estimates?

Tax buoyancy: Definition and selective literature review

Broadly defined as how nominal tax revenues (either in aggregate and/or by individual types of taxes) vary with changes in nominal GDP, tax buoyancy[1] estimates inform analysis of long-term fiscal sustainability and the variability of tax revenues over short-term business cycle and provide a formal metric of structural changes in tax revenues.

Where tax buoyancy is estimated to be greater than one, tax revenues are rising more than proportionately to an increase in GDP. In this scenario, tax revenues are structurally increasing and sufficiently buoyant to support fiscal sustainability, even allowing for some increases in the spending as a share of GDP. However, this is not a stable long-run equilibrium, as taxes cannot continue to grow faster than GDP - the tax base - indefinitely. The tax system is also playing an automatic stabiliser role, providing a countercyclical fiscal impulse.

In contrast, when tax buoyancy is less than one, tax revenues are decreasing relative to GDP and weak taxes pose a risk to fiscal sustainability in the absence of spending cuts. The tax system also works against short-run macroeconomic stabilisation.

Finally, a buoyancy of one implies tax revenues are structurally stable, rising in tandem with GDP. Taxes are sufficiently buoyant to support fiscal sustainability so long as spending is not rising as a share of GDP, and the tax system has a neutral influence on short-run changes in output. However, it does not guarantee overall fiscal sustainability, which also depends on debt dynamics.

The analysis in this chapter is informed by, and builds on, previous tax buoyancy studies. In a sample of 30 Asia and Pacific economies spanning 1980-2017, (Jalles, 2021[1]) assesses the buoyancy of total tax revenues, personal income taxes, corporate income taxes, general sales taxes and trade taxes. They control for inflation and tax rates, and they draw on data from the World Bank's World Development Indicators as well as the IMF's World Economic Outlook (WEO) and Tax Policy Division databases.

Applying an error correction model (ECM) specification with panel data and using the pooled mean group estimator, they estimate short-run tax buoyancy of one and long-run buoyancy of greater than one.

For advanced economies, (Lagravinese, Liberati and Sacchi, 2020[2]) examine 35 OECD countries for the period 1995-2016, assessing the buoyancy of total revenues, total taxes, personal income taxes, corporate income taxes, and general sales taxes. They control for unemployment, inflation, and various policy variables, using data from *OECD Revenue Statistics*, and OECD National Accounts. They too apply an ECM specification with panel data and use a Dynamic Common Correlated Effects estimator and instrumental variable (IV). They report estimates of short-run and long-run tax buoyancies generally less than one.

Empirical strategy and findings

In its simplest form, the estimation of tax buoyancy includes the growth of nominal tax revenues as the dependent variable and the growth of nominal GDP and lags of both variables as the determinants. The equation below describes this relationship, where β refers to the long-run tax buoyancy and θ refers to the short-run tax buoyancy (OECD, 2023[3]).

$$\Delta \boldsymbol{lnTax_t} = \boldsymbol{\gamma} + \boldsymbol{\lambda}(\boldsymbol{lnTax_{t-1}} - \boldsymbol{\beta lnGDP_{t-1}}) + \boldsymbol{\theta}\Delta \boldsymbol{lnGDP_t} + \boldsymbol{\epsilon_t}$$

From here, the equation that explores the nexus between tax revenue growth and GDP growth - i.e. tax buoyancy - can be augmented to include other control variables, including proxies for changes in policy variables, the business cycle and exogenous shocks.

Tax buoyancy is typically estimated following an ECM approach, which is preferred for two reasons (Dudine and Jalles, 2018[4]; Lagravinese, Liberati and Sacchi, 2020[2]). First, the natural logarithm of both tax revenues and GDP are an integrated series and it is hypothesised that there exists a cointegrating relationship between them. Second, the approach allows for the separate estimation of short-run and long-run tax buoyancies, which may naturally differ. It is reasonable to assume that tax buoyancy will be one over a sufficiently long horizon, given that taxes cannot indefinitely grow faster or slower than GDP. However, in the short run, tax policy features, such as allowances to carry forward losses, may result in revenues deviating from changes in activity (Creedy and Gemmell, 2008[5]).

In the ECM equation, a common interpretation of short-run tax buoyancy is how effectively taxes act as an automatic stabiliser, while the long-run coefficient is an indicator of fiscal sustainability. By including a time dummy variable for 2020 in the analysis, it is also possible to infer how government responses to COVID-19 affected tax revenues and draw some conclusions on the outlook for revenue mobilisation in the medium to long term.

Data and descriptive statistics

To maximise country and temporal coverage, including observations for 2020, the data for this analysis is drawn from a variety of sources, mainly IMF, OECD, and ADB databases. As described in more detail in (Go et al., 2022[6]), tax revenue data are carefully validated for consistency across countries and through time. Tax revenue in domestic currency is drawn primarily from OECD's *Global Revenue Statistics* database, supplemented by IMF Government Financial Statistics. GDP data is from the IMF's WEO database.

Given the focus on tax-buoyancy dynamics, the sample is restricted to economies for which tax revenue and GDP data are continuously available up to and including 2020. The final sample covers 24 developing economies in Asia and the Pacific from 1998 to 2020, giving a total of 552 observations.

Nominal taxes and nominal GDP in domestic currency are converted to their growth rates, using log differences, i.e. $z_{i,t}$ growth: $lnz_{i,t} - lnz_{i,t-1} = \Delta lnz_{i,t}$. Both series in the log-differences passed the panel unit-root tests (Im, Pesaran and Shin, 2003[7]; Levin, Lin and Chu, 2002[8]).

Estimation results

To estimate tax buoyancy in developing Asia, an ECM of total tax revenue and nominal GDP, both in time-series and panel, is estimated using data for 24 developing Asian economies for the period 1998-2020. Table 2.1 shows the panel results for long- and short-run tax buoyancy using the mean group estimator (Hill, Jinjarak and Park, 2022[9]).

Table 2.1. Tax buoyancy estimates for developing Asian economies using mean group estimator, 1998-2020

	Coefficient	Standard error	z	P>|z|	95% confidence interval	
Panel A: Base specification						
Long-run buoyancy	1.10338	.0110827	99.56	0.000	1.081659	1.125102
Short-run buoyancy	1.269343	.1840026	6.90	0.000	.9087045	1.629981
Panel A: Including the dummy variable for 2020						
Long-run buoyancy	1.111206	.011562	96.11	0.000	1.088545	1.133867
Short-run buoyancy	1.073585	.1588511	6.76	0.000	.7622425	1.384928
Dummy for 2020	-.1094677	.0336261	-3.26	0.001	-.1753737	-.0435618

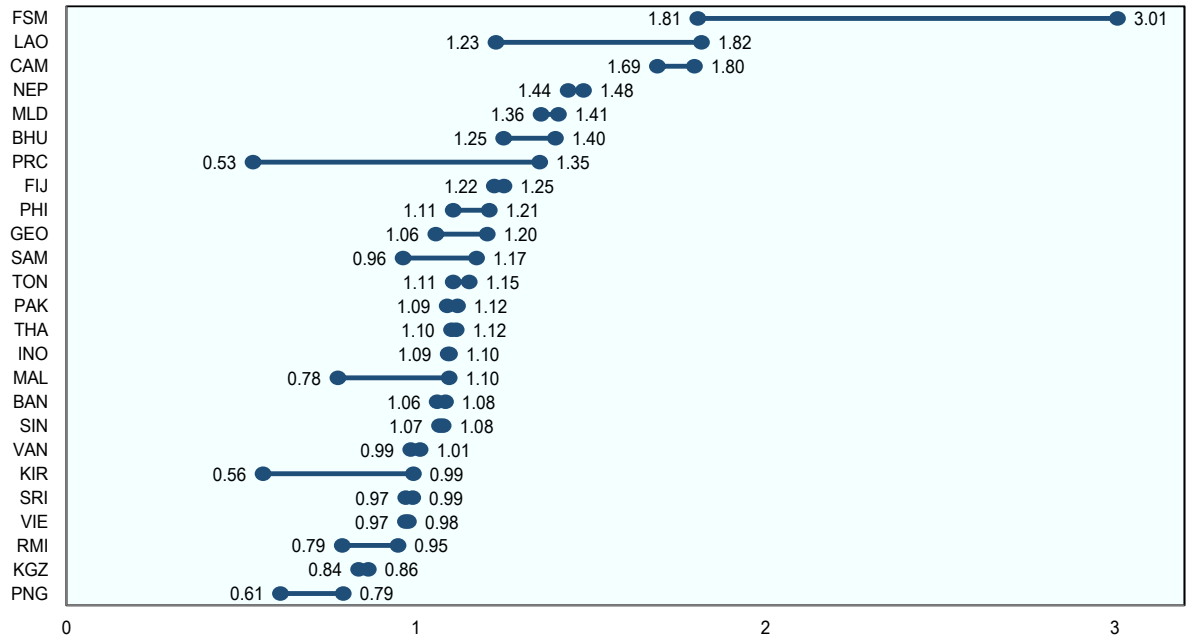
Note: The sample covers 24 economies from 1998-2020. The dependent variables is the natural log of tax revenues in local currency units. The explanatory variable is the natural log of gross domestic product (GDP) in local currency unit. The dummy variable takes value 1 for the year 2020 and value 0 for other years.
Source: ADB Staff estimates from OECD Revenue Statistics (accessed 15 Sept 2021); IMF Government Finance Statistics (accessed 22 Oct 2021).

The estimation yields two sets of coefficients, the instantaneous impact of changes in GDP on tax revenues (short-run tax buoyancy) and the long-run relationship between GDP and tax revenues (long-run tax buoyancy). During a major downturn like the COVID-19 pandemic, tax buoyancy may be affected differently, including due to changes in policy or increased tax evasion (Sancak, Xing and Velloso, 2010[10]). To investigate the impact of COVID-19, the baseline specification is augmented to include a dummy variable, which takes the value of 1 for the year 2020 and zero otherwise.

The short-run tax coefficient is 1.3; if the impact of the pandemic crisis is taken into account, this falls to 1.1. The long-run tax coefficient is 1.1, suggesting fiscal sustainability in the sample of economies during the period 1998-2020. Regression results show that both estimated short-run and long-run tax buoyancies in developing Asia are very close to one and statistically significant. The results also indicate that the pandemic had both direct and indirect negative impacts on the region's tax revenues. The coefficient on the dummy variable for 2020 is statistically significant and indicates that, after controlling for the economic downturn in the region as whole, the pandemic subtracted a tenth of a percentage point from tax revenue growth.

Figure 2.1 plots the long-run tax buoyancy coefficients. The results show that estimated long-run tax buoyancy was around one in most economies, indicative of fiscal sustainability. The estimates are relatively large for some small economies, where GDP and tax revenues are often volatile.

Figure 2.1. Long-run tax buoyancy coefficients, 1998-2020



Note: Upper and lower bounds of estimates from time series Autoregressive Distributed Lags and panel mean-group estimator.
BAN = Bangladesh, BHU = Bhutan, CAM = Cambodia, FIJ = Fiji, FSM = Federated States of Micronesia, GEO = Georgia, INO = Indonesia, KGZ = Kyrgyz Republic, KIR = Kiribati, LAO = Lao People's Dem. Rep., MAL = Malaysia, MLD = Maldives, NEP = Nepal, PAK = Pakistan, PHI = Philippines, PNG = Papua New Guinea, PRC = People's Rep. of China, RMI = Marshall Islands, SAM = Samoa, SIN = Singapore, SRI = Sri Lanka, THA = Thailand, TON = Tonga, VAN = Vanuatu, VIE = Viet Nam.
Source: Hill, Jinjarak, and Park (2022[9]), "Buoyant or Sinking? Tax Revenue Performance and Prospects in Developing Asia", ADB Economics Working Paper No. 656, Asian Development Bank, Manila.

StatLink https://stat.link/ed5ynz

Impact of COVID-19 on tax revenues

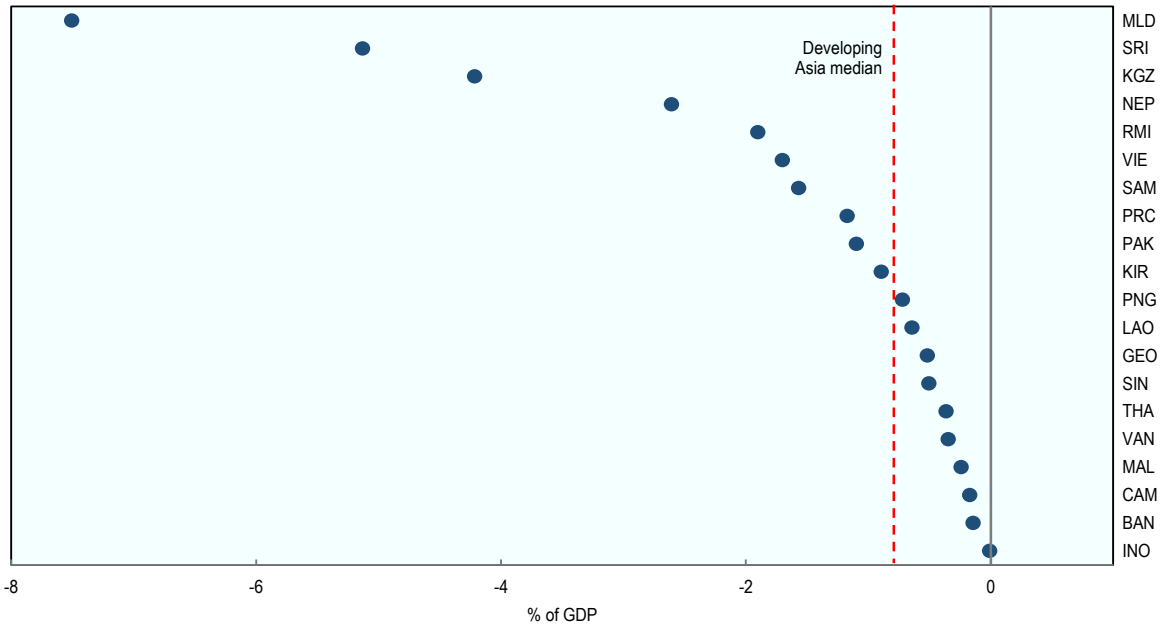
In response to the COVID-19 pandemic, many countries implemented fiscal stimulus in the form of tax cuts and exemptions. These measures were often intended to be temporary and, if they turn out to be temporary, then pre-COVID-19 estimates of tax buoyancy are a reasonable starting point for judgments about revenue mobilisation during and after the COVID-19 pandemic. However, there may be sound economic reasons or political pressure for governments to extend or even entrench measures. If tax cuts become permanent, then tax revenues may be structurally lower and the starting point for improving revenue mobilisation may be worse.

This section further explores the impact of COVID-19 on tax revenue with data up to and including 2020. More specifically, it seeks to identify excess tax losses, which requires comparing actual tax revenues in 2020 with those expected based on 2020 GDP outturns. The causal impact of COVID-19 is thus a comparison between the actual tax revenue in 2020 and the model predictions of 2020 tax revenue.

Figure 2.2 shows the gap between actual and model estimated tax revenues in 2020 for the economies in the sample, expressed as a percentage of 2019 GDP. In most but not all economies, the decline in tax revenues in 2020 was greater than predicted by the model estimates. On average (GDP weighted), it is estimated that developing Asian economies endured excess tax revenue losses because of COVID-19, over and above what was expected because of the decline in GDP, equal to half a percentage point of 2019 GDP.

Figure 2.2. Excess tax revenue losses in 2020

Percentage of GDP in 2019



Note: Excess tax revenue losses refer to actual values minus model estimates. Negative values are tax loss beyond what would normally be expected in the GDP downturn. Data exclude Federated States of Micronesia whose revenue loss is estimated at 19.8% of GDP.
BAN = Bangladesh, CAM = Cambodia, GEO = Georgia, GDP = gross domestic product, INO = Indonesia, KGZ = Kyrgyz Republic, KIR = Kiribati, LAO = Lao People's Dem. Rep., MAL = Malaysia, MLD = Maldives, NEP = Nepal, PAK = Pakistan, PNG = Papua New Guinea, PRC = People's Rep. of China, RMI = Marshall Islands, SAM = Samoa, SIN = Singapore, SRI = Sri Lanka, THA = Thailand, VAN = Vanuatu, VIE = Viet Nam.
Source: Hill, Jinjarak, and Park (2022[9]), "Buoyant or Sinking? Tax Revenue Performance and Prospects in Developing Asia", ADB Economics Working Paper No. 656, Asian Development Bank, Manila.

StatLink https://stat.link/v9g1qm

Conclusion

To estimate tax buoyancy in developing Asia, an ECM of total tax revenues and nominal GDP is estimated for a sample of 24 developing Asian economies for the period 1998–2020, using both time-series and panel data approaches. The estimation yields two sets of coefficients: the instantaneous impact of changes in GDP on tax revenues (short-run tax buoyancy); and the long-run relationship between GDP and taxes (long-run tax buoyancy.) To investigate the impact of COVID-19, the analysis includes a dummy variable, which takes the value of 1 for 2020 and zero otherwise.

Regression results from the panel data analysis show that both short-run and long-run tax buoyancies in developing Asia as a whole are very close to one and statistically significant. The results also indicate that the pandemic subtracted a tenth from tax revenue growth after controlling for changes in GDP. To explore tax buoyancy at the country level, the same model is estimated for individual economies. Consistent with regional level analysis, long-run tax buoyancy coefficients are found to be close to one in most economies.

Using coefficients from country-level equations, a simple counterfactual analysis is performed to estimate excess tax revenue lost in 2020 because of the pandemic, reflecting the decline in revenue over and above what would normally be expected given the GDP downturn. Actual revenues in 2020 are compared with estimations of predicted revenues. Based on GDP-weighted figures, it is estimated that, on average, developing Asian economies endured excess tax revenues losses equal to half a percentage point of 2019 GDP because of COVID-19. This is consistent with a negative association observed between the size of COVID-19 fiscal stimulus measures and estimates of tax buoyancy.

References

Creedy, J. and N. Gemmell (2008), "Corporation tax buoyancy and revenue elasticity in the UK", *Economic Modelling*, Vol. 25, 1 January, pp. 24-37. [5]

Dudine, P. and J. Jalles (2018), "How buoyant is the tax system? New Evidence from a large heterogeneous panel", *Journal of International Development*, Vol. 30, pp. 961–991. [4]

Go, E. et al. (2022), *Developing Asia's fiscal landscape and challenges*, Asian Development Bank, Manila. [6]

Hill, S., Y. Jinjarak and D. Park (2022), "Buoyant or Sinking? Tax Revenue Performance and Prospects in Developing Asia", *ADB Economics Working Paper No. 656*. [9]

Im, K., M. Pesaran and Y. Shin (2003), "Testing for unit roots in heterogeneous panels", *Journal of Econometrics*, Vol. 115, pp. 53–74. [7]

Jalles, J. (2021), "Tax capacity and growth in the Asia-Pacific region", *Journal of the Asia Pacific Economy*, Vol. 26/3, pp. 527-551. [1]

Lagravinese, R., P. Liberati and A. Sacchi (2020), "Tax buoyancy in OECD countries: New empirical evidence", *Journal of Macroeconomics*, Vol. 63/103189. [2]

Levin, A., C. Lin and C. Chu (2002), "Unit root tests in panel data: Asymptotic and finite-sample properties", *Journal of Econometrics*, Vol. 108, pp. 1–24. [8]

OECD (2023), *Revenue Statistics 2023: Tax Revenue Buoyancy in OECD Countries*, OECD Publishing, Paris, https://doi.org/10.1787/9d0453d5-en. [3]

Sancak, C., J. Xing and R. Velloso (2010), "Tax revenue response to the business cycle", *IMF Working Paper*, Vol. WP/10/71. [10]

Note

[1] The literature on fiscal policy over the business cycle draws a distinction between estimating "tax elasticity" and "tax buoyancy". Whereas the former is commonly used to refer to the direct impact of changes in tax revenue caused by changes in GDP (or a specific tax base), the latter captures (but does not distinguish between) other influences, including discretionary policy changes.

3 Tax levels and tax structure, 1990-2022

Comparative tables 2000-22

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 2000 to 2022.

Figures referring to 1991-99 and 2006-09 in Table 3.1 and Table 3.2 and figures relating to 1990-99, 2001-04, 2006-09, and 2011-14 in Tables 3.5 to 3.20 have been omitted because of lack of space. Complete series are, however, available on line at OECD (2024), OECD Data explorer and can be accessed at https://data-explorer.oecd.org/ within the theme Taxation/ Global tax revenue or by searching for Asian and Pacific tax revenues.

Table 3.1. Total tax revenue as percentage of GDP, 1990-2022

	1990	2000	2001	2002	2003	2004	2005	2010	2011	2012
Armenia	..	..	..	..	..	..	..	20.2	20.5	20.5
Australia[1]	28.0	30.4	28.9	29.7	29.8	30.1	29.8	25.2	25.8	26.8
Azerbaijan	..	..	..	..	..	..	..	..	..	..
Bangladesh	..	5.4	5.4	5.7	5.7	5.8	5.9	7.2	7.5	7.6
Bhutan	..	..	..	..	..	..	..	13.6	14.7	13.9
Cambodia[3]	..	..	..	..	..	..	7.0	6.0	6.1	9.8
China[2, 3]	..	..	..	..	..	..	..	17.8	18.4	18.7
Cook Islands	..	..	..	..	..	..	..	25.7	23.9	27.2
Fiji	..	..	..	..	..	..	..	21.6	22.7	23.8
Georgia	..	14.4	14.5	14.7	14.0	19.1	20.2	22.3	24.1	24.5
Hong Kong (China)	..	..	..	..	..	..	..	13.3	14.1	13.6
Indonesia[3]	..	7.9	10.9	11.3	11.8	12.1	12.4	11.4	12.2	12.5
Japan[1]	27.7	25.3	25.5	24.5	24.1	24.8	25.8	26.2	27.1	28.0
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.5	23.8	25.5	23.9
Kiribati	..	..	..	..	..	..	..	16.8	15.6	15.5
Korea[1]	18.6	20.9	21.2	21.3	22.0	21.2	21.7	22.4	23.2	23.7
Kyrgyzstan[3]	25.6	11.7	12.4	13.6	13.7	14.2	15.7	17.8	18.4	20.4
Lao PDR[3]	..	..	..	..	..	..	..	11.5	12.1	12.2
Malaysia	18.5	14.1	18.3	18.3	16.3	15.9	15.5	13.8	15.3	16.1
Maldives	..	..	..	..	..	..	..	8.8	12.0	15.3
Marshall Islands	..	..	..	..	..	16.7	17.9	28.3	26.9	24.9
Mongolia	..	..	..	..	..	..	..	25.3	24.5	22.2
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand[1]	36.2	32.5	32.0	33.2	33.2	34.2	36.1	30.3	30.1	31.6
Pakistan	..	..	..	..	..	..	..	..	9.2	9.0
Papua New Guinea[4]	..	..	..	13.9	13.7	16.1	17.0	17.0	20.0	18.9
The Philippines	..	15.3	15.1	14.5	14.5	14.0	14.6	14.2	14.5	15.1
Samoa	..	..	..	..	..	..	19.2	19.2	20.2	22.1
Singapore	..	15.2	15.1	12.9	12.3	12.0	11.8	12.5	12.9	13.5
Solomon Islands	..	..	..	..	..	..	..	19.0	22.3	23.5
Sri Lanka	..	..	..	..	..	..	..	11.1	11.5	10.2
Thailand	..	15.3	15.5	16.4	16.9	17.6	18.8	17.6	18.5	18.5
Timor-Leste	..	..	..	..	..	..	..	..	..	24.8
Tokelau	..	..	..	..	..	..	..	17.7	15.6	15.3
Vanuatu	..	16.3	16.6	16.4	16.3	16.9	17.1	17.1	16.9	17.3
Viet Nam[3]	..	..	..	..	19.6	19.6	18.9	20.0	19.2	17.9
Africa (33) average[5]	..	..	..	..	..	..	..	14.1	14.8	14.8
Asia-Pacific (36) average[6,7]	..	..	..	..	..	..	..	17.9	18.2	18.8
LAC average[8]	14.6	17.1	17.3	17.3	17.7	18.2	18.8	20.0	20.4	20.6
OECD average[9,10]	30.8	32.9	32.4	32.3	32.1	32.1	32.6	31.5	31.9	32.4
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Armenia	21.9	22.0	21.1	21.3	20.8	20.9	22.4	22.4	22.7	22.7
Australia[1]	27.0	27.2	27.8	27.5	28.5	28.6	27.7	28.4	29.5	..
Azerbaijan	..	17.2	18.9	18.2	16.3	16.2	18.1	20.3	18.4	19.6
Bangladesh	7.5	7.5	7.4	7.4	7.7	7.5	6.8	7.4	7.4	7.5
Bhutan	13.3	13.7	13.4	12.9	14.2	13.2	10.4	8.1	9.9	11.3
Cambodia[3]	9.9	11.8	11.7	11.9	12.8	13.8	16.0	14.7	13.2	14.7
China[2, 3]	18.6	18.5	18.1	17.5	17.4	17.0	22.1	20.1	21.0	20.1
Cook Islands	25.1	22.0	26.9	27.6	27.1	28.4	26.1	25.8	26.9	22.1
Fiji	23.7	22.7	23.6	23.1	24.2	23.5	22.4	16.7	15.1	17.9
Georgia	23.3	23.3	23.6	24.5	24.3	23.4	24.1	22.3	22.6	24.1

Hong Kong (China)	13.3	15.4	14.3	13.7	14.1	13.5	12.2	13.8	14.6	14.1
Indonesia[3]	12.5	12.2	12.1	12.0	11.6	12.0	11.6	10.1	10.9	12.1
Japan[1]	28.6	30.0	30.2	30.3	30.9	31.5	31.5	33.0	34.1	..
Kazakhstan	22.6	21.1	15.5	14.9	16.0	17.0	16.7	14.1	15.6	19.8
Kiribati	15.6	12.2	15.4	16.0	17.5	18.7	19.6	20.0	21.8	20.5
Korea[1]	23.1	23.4	23.7	24.7	25.4	26.7	27.2	27.7	29.8	32.0
Kyrgyzstan[3]	20.3	20.4	19.1	19.5	19.3	20.3	18.4	16.4	18.9	22.0
Lao PDR[3]	12.9	12.3	12.6	11.9	11.0	10.9	10.5	9.2	9.6	10.3
Malaysia	15.8	15.3	14.5	14.0	13.4	12.5	12.4	11.5	11.7	12.2
Maldives	17.3	18.8	19.2	19.4	19.7	18.9	18.6	19.0	18.1	20.4
Marshall Islands	25.5	24.5	25.8	25.1	26.4	26.9	26.6	26.4	25.6	26.1
Mongolia	23.5	20.2	19.3	19.1	21.4	23.9	23.9	20.8	24.0	24.6
Nauru	..	9.4	18.0	14.8	24.9	32.3	43.0	34.5	35.9	29.2
New Zealand[1]	30.5	31.2	31.5	31.4	31.3	32.2	31.4	33.7	34.6	33.8
Pakistan	9.4	9.9	11.2	11.2	11.4	10.2	10.0	10.3	10.4	10.0
Papua New Guinea[4]	18.4	18.0	15.2	12.9	12.6	13.2	13.0	11.9	12.1	14.8
The Philippines	15.5	16.0	16.2	16.2	16.8	17.4	18.1	17.8	18.1	18.4
Samoa	23.1	22.0	22.4	22.9	23.2	23.9	24.0	25.0	25.6	26.4
Singapore	13.2	13.4	13.0	13.0	13.8	12.9	13.2	12.5	12.2	12.1
Solomon Islands	23.3	23.0	23.1	21.6	22.7	23.5	19.8	18.9	19.3	18.6
Sri Lanka	10.3	9.9	11.9	11.6	11.8	11.3	11.1	8.0	7.6	7.4
Thailand	19.3	18.4	18.9	18.1	17.5	17.7	17.2	16.5	16.4	16.7
Timor-Leste	21.5	20.0	16.7	6.4	10.6	13.6	16.4	12.3	14.4	19.8
Tokelau	16.2	17.1	15.1	14.7	16.8	16.7	16.7	17.1	18.4	16.0
Vanuatu	18.2	18.3	16.9	15.7	17.1	17.8	17.0	14.0	11.1	16.1
Viet Nam[3]	18.6	17.7	18.2	18.4	18.4	18.3	18.9	17.7	18.2	19.0
Africa (33) average[5]	15.2	15.3	15.4	15.4	15.3	15.4	15.8	15.5	15.6	..
Asia-Pacific (36) average[6,7]	18.8	18.2	18.4	17.8	18.6	19.1	19.3	18.3	18.8	19.3
LAC average [8]	20.7	20.9	21.3	21.2	21.2	21.5	21.6	21.0	21.3	21.5
OECD average[9,10]	32.6	32.9	32.9	33.6	33.3	33.5	33.4	33.6	34.2	34.0

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
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 not available prior to 2015. Social security data for Viet Nam are not available prior to 2010. Social security data for China are not available prior to 2019. Social security data are not available in Cambodia, Kyrgyzstan and Lao PDR.
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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
6. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. The Asia-Pacific (36) 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, in Viet Nam where SSC data are not available before 2010, in China where SSC data are not available before 2019 and in Cambodia, Kyrgyzstan and Lao PDR where SSC data are not available. The Asia-Pacific (36) 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. 2022: Data for 2021 are used for Australia and Japan in the calculation of the Asia-Pacific average in 2022 due to data availability.
8. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
9. 1990 to 2022: represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.
10. 2022: calculated by applying the unweighted average percentage change for 2022 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2021.

Table 3.2. Total tax revenue (excluding social security contributions) as percentage of GDP, 1990-2022

	1990	2000	2001	2002	2003	2004	2005	2010	2011	2012
Armenia	..	..	..	..	..	..	..	17.1	17.3	17.5
Australia[1]	28.0	30.4	28.9	29.7	29.8	30.1	29.8	25.2	25.8	26.8
Azerbaijan	..	..	..	..	..	..	..	..	..	..
Bangladesh	..	5.4	5.4	5.7	5.7	5.8	5.9	7.2	7.5	7.6
Bhutan	..	..	..	..	..	..	..	13.6	14.7	13.9
Cambodia	..	..	..	..	..	..	..	..	..	..
China	..	..	..	..	..	..	..	17.8	18.4	18.7
Cook Islands	..	..	..	..	..	..	..	25.7	23.9	27.2
Fiji	..	..	..	..	..	..	..	21.6	22.7	23.8
Georgia	..	12.1	12.2	12.5	11.4	15.2	16.6	22.3	24.1	24.5
Hong Kong (China)	..	..	..	..	..	..	..	13.3	14.1	13.6
Indonesia	..	..	..	..	..	..	..	..	..	..
Japan[1]	20.4	16.4	16.2	15.1	14.8	15.4	16.3	15.5	15.9	16.3
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.4	23.2	25.0	23.3
Kiribati	..	..	..	..	..	..	..	16.8	15.6	15.5
Korea[1]	16.7	17.4	17.3	17.3	17.7	16.7	17.1	17.2	17.6	17.8
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	..	13.8	18.0	18.0	16.0	15.7	15.2	13.6	15.0	15.9
Maldives	..	..	..	..	..	..	..	8.8	12.0	15.3
Marshall Islands	..	..	..	..	..	..	..	15.9	14.9	14.2
Mongolia	..	..	..	..	..	..	..	22.0	21.0	18.2
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand[1]	36.2	32.5	32.0	33.2	33.2	34.2	36.1	30.3	30.1	31.6
Pakistan	..	..	..	..	..	..	..	..	9.2	9.0
Papua New Guinea[2]	..	..	..	13.9	13.7	16.1	17.0	17.0	20.0	18.9
The Philippines	..	13.3	13.1	12.4	12.5	12.1	12.8	12.4	12.7	13.1
Samoa	..	..	..	..	..	..	19.2	19.2	20.2	22.1
Singapore	..	15.2	15.1	12.9	12.3	12.0	11.8	12.5	12.9	13.5
Solomon Islands	..	..	..	..	..	..	..	19.0	22.3	23.5
Sri Lanka	..	..	..	..	..	..	..	10.9	11.3	10.1
Thailand	..	14.7	15.0	15.8	16.2	16.7	17.9	16.4	17.6	17.6
Timor-Leste	..	..	..	..	..	..	..	..	..	24.8
Tokelau	..	..	..	..	..	..	..	17.7	15.6	15.3
Vanuatu	..	16.3	16.6	16.4	16.3	16.9	17.1	17.1	16.9	17.3
Viet Nam	..	..	..	..	..	..	..	17.0	16.4	14.1
Africa (33) average[3]	..	..	..	..	..	..	..	12.9	13.7	13.7
Asia-Pacific (36) average[4,5]	..	..	..	..	..	..	..	17.3	17.6	18.0
LAC average[6]	12.4	14.3	14.5	14.6	15.1	15.5	16.1	16.8	17.1	17.2
OECD average[7,8]	23.8	24.5	24.0	23.8	23.7	23.8	24.3	22.9	23.3	23.6
	2013	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**
Armenia	21.6	21.8	20.9	21.0	20.5	20.6	22.1	22.0	22.1	21.9
Australia[1]	27.0	27.2	27.8	27.5	28.5	28.6	27.7	28.4	29.5	..
Azerbaijan	..	14.2	15.6	15.0	13.3	13.2	14.4	15.2	13.5	15.5
Bangladesh	7.5	7.5	7.4	7.4	7.7	7.5	6.8	7.4	7.4	7.5
Bhutan	13.3	13.7	13.4	12.9	14.2	13.2	10.4	8.1	9.9	11.3
Cambodia	..	..	..	..	..	..	..	..	..	..
China	18.6	18.5	18.1	17.5	17.4	17.0	16.0	15.2	15.0	13.8
Cook Islands	25.1	22.0	26.9	27.6	27.1	28.4	26.1	25.8	26.9	22.1
Fiji	23.7	22.7	23.6	23.1	24.2	23.5	22.4	16.7	15.1	17.9

Georgia	23.3	23.3	23.6	24.5	24.3	23.4	24.1	22.3	22.6	24.1
Hong Kong (China)	13.3	15.4	14.3	13.7	14.1	13.5	12.2	13.8	14.6	14.1
Indonesia	..	..	12.0	11.6	11.2	11.5	11.1	9.5	10.3	11.5
Japan[1]	16.9	18.1	18.3	18.1	18.6	18.9	18.6	19.7	20.7	..
Kazakhstan	22.0	20.5	15.0	14.4	15.5	16.4	16.1	13.3	14.7	18.7
Kiribati	15.6	12.2	15.4	16.0	17.5	18.7	19.6	20.0	21.8	20.5
Korea[1]	17.0	17.1	17.4	18.3	18.8	19.9	19.9	20.0	22.0	23.8
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	15.6	15.1	14.3	13.8	13.1	12.2	12.1	11.1	11.4	11.8
Maldives	17.3	18.8	19.2	19.4	19.7	18.9	18.6	19.0	18.1	20.4
Marshall Islands	14.5	13.6	14.0	14.3	14.3	14.5	14.6	13.7	13.8	13.8
Mongolia	19.2	16.2	15.1	14.7	16.9	19.1	19.2	16.9	19.1	19.2
Nauru	..	9.4	18.0	14.8	24.9	32.3	43.0	34.5	35.9	29.2
New Zealand[1]	30.5	31.2	31.5	31.4	31.3	32.2	31.4	33.7	34.6	33.8
Pakistan	9.4	9.9	11.2	11.2	11.4	10.2	10.0	10.3	10.4	10.0
Papua New Guinea[2]	18.4	18.0	15.2	12.9	12.6	13.2	13.0	11.9	12.1	14.8
The Philippines	13.5	13.8	13.9	14.0	14.5	15.0	15.5	15.0	15.2	15.6
Samoa	23.1	22.0	22.4	22.9	23.2	23.9	24.0	25.0	25.6	26.4
Singapore	13.2	13.4	13.0	13.0	13.8	12.9	13.2	12.5	12.2	12.1
Solomon Islands	23.3	23.0	23.1	21.6	22.7	23.5	19.8	18.9	19.3	18.6
Sri Lanka	10.1	9.7	11.7	11.4	11.6	11.2	10.9	7.8	7.4	7.3
Thailand	18.5	17.4	17.8	17.1	16.5	16.7	16.2	15.5	15.7	16.0
Timor-Leste	21.5	20.0	16.7	6.4	10.6	13.6	16.4	12.3	14.4	19.8
Tokelau	16.2	17.1	15.1	14.7	16.8	16.7	16.7	17.1	18.4	16.0
Vanuatu	18.2	18.3	16.9	15.7	17.1	17.8	17.0	14.0	11.1	16.1
Viet Nam	14.4	13.7	14.0	13.8	13.8	13.6	13.6	12.3	13.1	13.5
Africa (33) average[3]	14.0	14.1	14.2	14.0	14.0	14.1	14.5	14.0	14.1	..
Asia-Pacific (36) average[4,5]	18.0	17.3	17.3	16.7	17.5	18.0	18.0	16.9	17.4	17.8
LAC average [6]	17.2	17.3	17.6	17.5	17.4	17.7	17.9	17.1	17.5	17.9
OECD average[7,8]	23.8	24.1	24.1	24.7	24.5	24.5	24.5	24.4	25.2	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
4. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. The Asia-Pacific (36) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available.
5. 2022: Data for 2021 are used for Australia and Japan in the calculation of the Asia-Pacific average in 2022 due to data availability.
6. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
7. 1990 to 2022: represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.
8. 2022: calculated by applying the unweighted average percentage change for 2022 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2021.

Table 3.3. Tax revenue of main headings as percentage of GDP, 2022

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Armenia	8.2	0.8	0.0	0.0	13.0	0.7
Australia[1,2]	18.1	0.0	1.3	3.2	6.9	0.0
Azerbaijan	7.5	4.2	0.0	0.2	7.6	0.2
Bangladesh	2.5	0.0	0.0	0.0	4.9	0.0
Bhutan	6.2	0.0	0.0	0.1	5.0	0.0
Cambodia[3]	4.7	0.0	0.0	0.6	9.4	0.0
China	5.4	6.2	0.0	1.3	7.1	0.0
Cook Islands	5.4	0.0	0.0	0.0	16.7	0.0
Fiji	5.0	0.0	0.0	0.0	12.9	0.0
Georgia	9.7	0.0	0.0	0.8	13.3	0.2
Hong Kong (China)	9.1	0.0	0.0	3.2	1.5	0.3
Indonesia	5.1	0.5	0.0	0.2	5.1	1.2
Japan[1,2]	10.9	13.3	0.0	2.7	7.1	0.1
Kazakhstan	7.5	1.0	1.0	0.4	9.8	0.0
Kiribati	8.8	0.0	0.0	0.0	11.8	0.0
Korea[1]	11.9	8.2	0.1	3.8	7.3	0.7
Kyrgyzstan[3]	4.9	0.0	0.0	0.2	17.1	-0.2
Lao PDR[3]	2.8	0.0	0.0	0.1	7.4	0.0
Malaysia	8.1	0.3	0.0	0.0	3.3	0.4
Maldives	4.5	0.0	0.0	0.0	15.9	0.0
Marshall Islands	6.4	12.4	0.2	0.0	7.0	0.1
Mongolia	7.0	5.3	0.0	0.7	11.6	0.0
Nauru	21.5	0.0	0.0	0.0	7.6	0.0
New Zealand[1]	20.0	0.0	0.0	1.9	11.9	0.0
Pakistan	3.9	0.0	0.0	0.1	5.9	0.1
Papua New Guinea	10.1	0.0	0.0	0.0	4.6	0.0
The Philippines	6.1	2.8	0.0	0.5	8.0	0.9
Samoa	5.5	0.0	0.0	0.0	20.9	0.0
Singapore	6.2	0.0	0.0	1.6	3.3	1.0
Solomon Islands[4]	5.6	0.0	0.0	0.1	12.9	0.0
Sri Lanka	2.2	0.2	0.0	0.0	5.0	0.1
Thailand	6.2	0.7	0.0	0.4	9.3	0.1
Timor-Leste	16.3	0.0	0.0	0.0	3.5	0.0
Tokelau	9.7	0.0	0.0	0.0	6.3	0.0
Vanuatu	0.0	0.0	0.0	0.4	15.7	0.0
Viet Nam	5.3	5.4	0.0	0.0	8.2	0.0
Africa (33) average[2,5]	5.8	1.4	0.1	0.3	8.0	0.2
Asia-Pacific (36) average[6]	7.7	1.9	0.1	0.6	9.0	0.2
LAC average[7]	6.3	3.6	0.2	0.9	10.1	0.4
OECD average[2,8]	12.0	9.0	0.5	1.9	10.7	0.1

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
2. Data for Australia, Japan, the Africa (33) average and the OECD average are for 2021.
3. Heading 2000: SSC data 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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.

6. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. The Asia-Pacific (36) average should be interpreted with caution as data for social security contributions (category 2000) are not available in a few economies. Data for 2021 are used for Australia and Japan in the calculation due to data availability. See the country tables in Chapter 4 for further information.
7. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
8. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*. Data for 2021 are used as a complete breakdown in 2022 is not available.

Table 3.4. Tax revenue of main headings as percentage of total taxation, 2022

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Armenia	36.2	3.3	0.0	0.0	57.5	2.9
Australia[1,2]	61.5	0.0	4.3	10.9	23.3	0.0
Azerbaijan	38.0	21.2	0.0	1.1	38.8	1.0
Bangladesh	33.7	0.0	0.0	0.0	65.9	0.4
Bhutan	54.9	0.0	0.0	0.6	44.6	0.0
Cambodia[3]	31.6	0.0	0.0	4.3	64.0	0.1
China	26.9	31.0	0.0	6.6	35.4	0.0
Cook Islands	24.4	0.0	0.0	0.0	75.6	0.0
Fiji	28.0	0.0	0.0	0.0	72.0	0.0
Georgia	40.3	0.0	0.0	3.5	55.3	0.9
Hong Kong (China)	64.3	0.0	0.0	22.9	10.7	2.1
Indonesia	42.2	4.3	0.0	1.3	42.5	9.7
Japan[1,2]	31.9	39.2	0.0	7.9	20.8	0.3
Kazakhstan	38.2	5.3	5.0	1.8	49.6	0.0
Kiribati	42.7	0.0	0.0	0.0	57.3	0.0
Korea[1]	37.4	25.6	0.3	11.9	22.7	2.2
Kyrgyzstan[3]	22.4	0.0	0.0	1.0	77.5	-0.9
Lao PDR[3]	27.5	0.0	0.0	0.8	71.6	0.0
Malaysia	66.8	2.7	0.0	0.0	26.8	3.7
Maldives	22.2	0.0	0.0	0.0	77.8	0.0
Marshall Islands	24.5	47.3	0.9	0.2	26.8	0.3
Mongolia	28.4	21.8	0.0	2.7	47.1	0.0
Nauru	73.9	0.0	0.0	0.0	26.1	0.0
New Zealand[1]	59.3	0.0	0.0	5.6	35.1	0.0
Pakistan	38.8	0.0	0.0	0.8	58.9	1.5
Papua New Guinea	68.4	0.0	0.0	0.2	31.4	0.0
The Philippines	33.3	15.2	0.0	2.6	43.8	5.2
Samoa	20.7	0.0	0.0	0.0	79.3	0.0
Singapore	51.0	0.0	0.0	13.4	27.2	8.5
Solomon Islands[4]	30.1	0.0	0.0	0.6	69.3	0.0
Sri Lanka	29.8	2.1	0.0	0.0	67.0	1.1
Thailand	37.2	4.2	0.0	2.3	55.6	0.7
Timor-Leste	82.2	0.0	0.0	0.0	17.6	0.1
Tokelau	60.6	0.0	0.0	0.0	39.4	0.0
Vanuatu	0.0	0.0	0.0	2.4	97.6	0.0
Viet Nam	27.7	28.7	0.0	0.2	43.4	0.0
Africa (33) average[2,5]	37.9	7.8	0.8	1.7	51.9	1.1
Asia-Pacific (36) average[6]	39.9	7.6	0.3	2.9	48.8	1.1
LAC average[7]	29.8	16.7	1.0	3.8	46.5	2.2
OECD average[2,8]	35.1	25.6	1.3	5.6	31.9	0.4

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
2. Data for Australia, Japan, the Africa (33) average and the OECD average are for 2021.
3. Heading 2000: SSC data are not available.
4. The social security contributions in the Solomon Islands are null as they do not meet the social security criteria of the OECD classifications set out in Annex A of the Interpretative Guide.
5. Represents an unweighted average for the 33 African countries included in the publication *Revenue Statistics in Africa 2023*.

6. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. The Asia-Pacific (36) average should be interpreted with caution as data for social security contributions (category 2000) are not available in a few economies. Data for 2021 are used for Australia and Japan in the calculation due to data availability. See the country tables in Chapter 4 for further information.
7. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
8. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*. Data for 2021 are used as a complete breakdown in 2022 is not available.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	4.4	8.4	8.1	8.8	9.0	9.1	8.4	8.2
Australia[1]	17.6	17.6	14.3	15.8	16.8	17.2	16.4	16.7	18.1	..
Azerbaijan	..	..	..	5.9	4.7	4.4	4.3	4.8	4.5	7.5
Bangladesh	1.0	1.2	2.1	2.5	2.3	2.3	2.2	2.5	2.4	2.5
Bhutan	..	..	8.3	7.0	6.8	6.5	5.8	5.0	6.2	6.2
Cambodia	..	0.8	0.5	2.5	3.2	3.3	3.7	4.3	4.1	4.7
China	..	..	4.6	5.7	5.9	6.0	5.5	5.4	5.5	5.4
Cook Islands	..	..	10.1	9.4	9.9	10.9	8.8	10.3	8.3	5.4
Fiji	..	..	7.1	6.1	7.6	6.6	6.1	5.3	5.0	5.0
Georgia	3.0	4.2	8.1	9.6	9.0	8.9	8.8	8.6	8.0	9.7
Hong Kong (China)	..	..	7.8	8.4	7.6	8.0	7.3	7.9	8.5	9.1
Indonesia	3.8	5.8	5.2	5.2	4.8	5.1	4.9	3.8	4.2	5.1
Japan[1]	8.8	8.7	7.9	9.4	9.5	10.1	9.7	10.0	10.9	..
Kazakhstan	8.3	13.2	9.5	6.0	5.8	6.4	6.0	5.0	5.9	7.5
Kiribati	..	..	7.9	6.3	7.3	7.8	8.5	8.5	8.7	8.8
Korea[1]	6.0	6.3	6.3	7.2	8.1	9.1	9.0	8.6	9.9	11.9
Kyrgyzstan	2.1	3.5	4.0	3.7	3.4	3.5	3.4	3.6	4.1	4.9
Lao PDR	..	..	2.6	2.9	2.5	2.4	2.4	1.9	2.3	2.8
Malaysia	7.7	9.4	9.1	9.0	8.0	8.6	8.5	7.5	8.0	8.1
Maldives	..	..	0.6	5.0	4.5	3.9	4.0	6.4	3.4	4.5
Marshall Islands	..	8.0	6.7	6.5	6.9	6.8	6.8	6.7	6.8	6.4
Mongolia	..	..	10.0	5.1	5.8	6.4	6.8	5.9	7.4	7.0
Nauru	..	..	..	9.4	16.2	22.7	33.8	27.0	26.1	21.5
New Zealand[1]	19.5	22.7	16.3	17.3	17.4	18.1	17.3	19.0	20.2	20.0
Pakistan	..	..	..	3.6	3.9	3.3	3.2	3.1	3.4	3.9
Papua New Guinea	..	11.5	11.8	9.9	7.3	7.7	7.2	6.9	6.9	10.1
The Philippines	5.9	5.8	5.6	6.5	6.7	6.2	6.4	6.4	6.0	6.1
Samoa	..	3.9	4.8	5.2	5.1	5.5	5.5	5.9	6.3	5.5
Singapore	8.0	5.9	5.6	5.8	6.7	6.0	6.3	6.7	6.1	6.2
Solomon Islands	..	..	5.8	6.9	6.7	6.2	5.7	5.5	5.8	5.6
Sri Lanka	..	..	1.8	2.2	1.6	1.7	2.3	1.6	1.7	2.2
Thailand	4.9	6.6	6.4	6.6	5.9	6.0	6.1	5.7	5.8	6.2
Timor-Leste	..	..	..	15.4	8.7	10.9	13.5	9.0	12.2	16.3
Tokelau	..	..	9.0	7.7	9.4	7.9	9.0	8.7	9.2	9.7
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	4.7	4.9	4.9	4.6	5.3	5.3
Africa (33) average[2]	..	..	5.3	5.8	5.6	5.6	5.9	5.9	5.8	..
Asia-Pacific (36) average[3]	..	..	6.6	6.9	6.9	7.2	7.5	7.2	7.4	7.7
LAC average[4]	4.0	5.0	5.5	5.7	5.4	5.7	5.7	5.7	5.7	6.3
OECD average[5]	11.4	11.2	10.2	10.9	11.2	11.3	11.3	11.3	12.0	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
2. Represents an unweighted average for the 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
3. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
4. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
5. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	21.7	39.8	39.0	41.9	40.4	40.4	36.9	36.2
Australia[1]	57.9	59.0	56.7	56.7	58.7	60.1	59.2	58.9	61.5	..
Azerbaijan	..	..	..	31.0	29.1	26.9	23.6	23.8	24.2	38.0
Bangladesh	18.6	21.1	29.0	33.4	30.2	31.3	32.6	33.1	32.6	33.7
Bhutan	..	..	61.0	52.5	48.0	49.1	56.1	61.2	62.4	54.9
Cambodia	..	10.9	8.5	21.6	25.0	23.5	23.0	29.3	31.3	31.6
China[2]	..	..	0.0	0.0	0.0	0.0	24.9	26.8	26.0	26.9
Cook Islands	..	..	39.4	35.0	36.6	38.6	33.6	40.0	30.9	24.4
Fiji	..	..	32.6	25.8	31.5	28.1	27.1	31.7	32.9	28.0
Georgia	21.1	20.8	36.5	40.6	37.1	38.1	36.7	38.7	35.4	40.3
Hong Kong (China)	..	..	58.5	58.9	53.8	59.6	59.8	57.6	58.4	64.3
Indonesia	47.7	46.8	45.8	43.1	41.0	42.2	42.1	38.2	38.3	42.2
Japan[1]	34.8	33.8	30.2	31.2	30.7	31.9	30.8	30.4	31.9	..
Kazakhstan	41.4	51.7	40.0	38.8	35.9	37.9	36.3	35.2	38.0	38.2
Kiribati	..	..	47.1	40.8	41.9	41.8	43.5	42.7	39.9	42.7
Korea[1]	28.8	29.2	28.0	30.3	32.1	34.1	33.2	30.9	33.2	37.4
Kyrgyzstan	17.9	22.0	22.3	19.3	17.6	17.1	18.5	21.7	21.6	22.4
Lao PDR	..	..	22.7	22.7	23.1	22.3	22.4	20.7	24.4	27.5
Malaysia	54.6	60.7	66.1	61.9	60.1	68.5	68.1	65.6	67.9	66.8
Maldives	..	..	7.0	26.2	22.8	20.8	21.4	33.6	18.8	22.2
Marshall Islands	..	44.7	23.8	25.0	26.3	25.2	25.5	25.5	26.4	24.5
Mongolia	..	..	39.5	26.5	26.9	26.8	28.3	28.2	31.0	28.4
Nauru	..	..	..	52.2	64.9	70.2	78.6	78.3	72.9	73.9
New Zealand[1]	60.0	63.0	53.8	54.9	55.6	56.3	55.1	56.5	58.6	59.3
Pakistan	..	..	..	32.6	34.4	32.3	32.1	30.2	32.9	38.8
Papua New Guinea	..	67.6	69.4	65.2	58.2	58.4	55.6	57.8	57.1	68.4
The Philippines	38.6	39.9	39.2	40.2	39.8	35.4	35.7	36.1	33.1	33.3
Samoa	..	20.4	24.7	23.1	22.1	23.0	23.0	23.8	24.5	20.7
Singapore	52.8	50.3	44.7	44.7	48.3	46.6	48.1	53.7	49.7	51.0
Solomon Islands	..	..	30.3	30.1	29.6	26.3	28.8	29.0	30.2	30.1
Sri Lanka	..	..	16.0	18.7	13.6	14.8	21.1	20.3	22.6	29.8
Thailand	31.8	35.0	36.5	34.9	33.4	34.1	35.6	34.9	35.2	37.2
Timor-Leste	..	..	..	92.3	82.3	79.8	82.6	73.0	84.8	82.2
Tokelau	..	..	51.1	51.1	55.8	47.3	53.7	50.8	49.9	60.6
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	25.5	26.9	26.1	26.2	28.9	27.7
Africa (33) average[3]	..	..	37.9	38.3	37.2	37.3	38.0	38.5	37.9	..
Asia-Pacific (36) average[4]	..	..	35.9	37.9	37.4	37.6	37.9	38.5	38.4	39.9
LAC average[5]	22.4	25.1	26.4	26.5	26.0	26.6	26.6	27.0	27.3	29.8
OECD average[6]	33.9	33.8	32.2	33.2	33.6	34.0	34.0	33.8	35.1	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
4. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for China are not included in the calculation prior to 2019 as historic data for social security contributions are not available. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
5. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	3.0	0.2	0.3	0.3	0.3	0.4	0.6	0.8
Australia[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Azerbaijan	..	..	..	3.3	3.0	3.0	3.7	5.1	4.9	4.2
Bangladesh	0.0	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
Cambodia	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
China[2]	..	..	..	..	..	..	6.1	4.9	6.0	6.2
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
Hong Kong (China)	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia[3]	0.0	0.0	0.0	0.1	0.4	0.4	0.5	0.6	0.6	0.5
Japan[1]	8.9	9.5	10.8	11.9	12.3	12.7	12.9	13.3	13.3	..
Kazakhstan	0.0	0.2	0.6	0.6	0.5	0.5	0.5	0.7	0.9	1.0
Kiribati	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea[1]	3.5	4.6	5.2	6.3	6.5	6.8	7.3	7.8	7.8	8.2
Kyrgyzstan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lao PDR	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia[4]	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.4	0.3	0.3
Maldives	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Marshall Islands	..	0.0	12.4	11.8	12.2	12.4	12.0	12.7	11.8	12.4
Mongolia	..	..	3.3	4.2	4.5	4.8	4.7	3.9	4.9	5.3
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
The Philippines	2.0	1.8	1.8	2.3	2.2	2.4	2.6	2.8	2.9	2.8
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
Sri Lanka	..	..	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Thailand	0.6	0.9	1.2	1.1	1.0	1.0	1.0	1.0	0.7	0.7
Timor-Leste	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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]	..	0.0	3.0	4.2	4.6	4.7	5.3	5.4	5.1	5.4
Africa (33) average[7]	..	..	1.2	1.2	1.3	1.3	1.4	1.5	1.4	..
Asia-Pacific (36) average[8]	..	..	1.5	1.4	1.5	1.5	1.7	1.8	1.8	1.9
LAC average[9]	2.7	2.7	3.2	3.7	3.8	3.7	3.8	3.9	3.7	3.6
OECD average[10]	8.4	8.3	8.6	8.8	8.9	8.9	8.9	9.2	9.0	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions were 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 null as they do not meet the social security criteria of the OECD classifications set out 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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
8. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. The Asia-Pacific (36) 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, in Viet Nam where SSC data are not available before 2010, in China where SSC data are not available before 2019 and in Cambodia, Kyrgyzstan and Lao PDR where SSC data are not available. The Asia-Pacific (36) average excludes Pakistan prior to 2011, Timor-Leste prior to 2012 and Azerbaijan 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 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
10. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	15.1	1.0	1.4	1.4	1.3	1.8	2.7	3.3
Australia[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Azerbaijan	..	..	..	17.5	18.2	18.5	20.5	25.0	26.7	21.2
Bangladesh	0.0	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
Cambodia	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
China[2]	..	..	..	..	..	..	27.5	24.2	28.6	31.0
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	16.2	17.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hong Kong (China)	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia[3]	0.0	0.0	0.0	0.6	3.4	3.6	4.3	5.9	5.3	4.3
Japan[1]	35.2	36.9	41.1	39.4	39.9	40.2	41.1	40.4	39.2	..
Kazakhstan	0.0	0.7	2.5	3.8	3.4	3.2	3.2	5.3	5.5	5.3
Kiribati	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea[1]	16.7	21.2	23.3	26.6	25.7	25.4	26.7	28.0	26.2	25.6
Kyrgyzstan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lao PDR	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia[4]	2.0	1.6	1.8	1.7	1.9	2.4	2.5	3.1	2.9	2.7
Maldives	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Marshall Islands	..	0.0	43.7	45.6	46.1	46.1	45.3	48.0	46.2	47.3
Mongolia	..	..	13.1	22.0	21.0	20.1	19.8	18.9	20.6	21.8
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
The Philippines	13.1	12.5	12.6	14.1	13.4	13.6	14.3	15.7	16.1	15.2
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
Sri Lanka	..	..	1.5	1.1	1.4	1.5	1.6	2.6	2.6	2.1
Thailand	3.7	4.9	7.1	5.6	5.7	5.7	5.9	5.8	4.1	4.2
Timor-Leste	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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]	..	0.0	14.8	23.1	25.1	25.8	27.9	30.5	28.0	28.7
Africa (33) average[7]	..	..	7.0	7.1	7.8	7.7	7.6	8.3	7.8	..
Asia-Pacific (36) average[8]	..	..	6.5	6.3	6.5	6.5	7.3	7.7	7.7	7.6
LAC average[9]	15.5	14.5	15.8	16.9	17.3	17.2	17.4	18.4	17.5	16.7
OECD average[10]	24.9	25.0	26.6	25.9	25.8	25.9	25.9	26.6	25.6	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions were 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 null as they do not meet the social security criteria of the OECD classifications set out 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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
8. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. The Asia-Pacific (36) 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, in Viet Nam where SSC data are not available before 2010, in China where SSC data are not available before 2019 and in Cambodia, Kyrgyzstan and Lao PDR where SSC data are not available. The Asia-Pacific (36) average excludes Pakistan prior to 2011, Timor-Leste prior to 2012 and Azerbaijan 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 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
10. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
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	2.9	2.7	2.7	2.9	3.2	..
Azerbaijan	..	..	..	0.4	0.3	0.3	0.3	0.3	0.3	0.2
Bangladesh	0.0	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	0.1	0.1	0.1
Cambodia	..	0.0	0.0	0.4	0.5	0.6	0.7	0.7	0.6	0.6
China	..	..	1.3	1.7	1.5	1.4	1.4	1.5	1.5	1.3
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	0.7	0.7	0.8	0.7	0.4	0.0	0.0
Georgia	0.7	0.5	0.9	0.9	1.0	1.0	1.0	0.9	0.9	0.8
Hong Kong (China)	..	..	3.4	3.7	4.5	3.5	3.1	4.1	4.2	3.2
Indonesia	0.3	0.6	0.6	0.3	0.2	0.2	0.2	0.2	0.1	0.2
Japan[1]	2.7	2.5	2.6	2.5	2.5	2.6	2.6	2.7	2.7	..
Kazakhstan	0.8	0.6	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.4
Kiribati	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea[1]	2.6	2.6	2.5	2.9	3.0	3.1	3.1	3.9	4.5	3.8
Kyrgyzstan	0.3	0.3	0.6	0.4	0.3	0.3	0.3	0.3	0.3	0.2
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	0.0
Maldives	..	..	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Marshall Islands	..	0.3	0.1	0.4	0.3	0.3	0.3	0.3	0.3	0.0
Mongolia	..	..	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.7
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand[1]	1.7	1.8	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9
Pakistan[2]	..	..	..	0.1	0.2	0.2	0.1	0.1	0.1	0.1
Papua New Guinea	..	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0
The Philippines	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	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	1.9	1.8	1.7	1.4	1.9	1.6
Solomon Islands	..	..	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Sri Lanka	..	..	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	0.3	0.4	0.2	0.5	0.5	0.5	0.5	0.2	0.2	0.4
Timor-Leste	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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	0.6	0.6	0.5	0.3	0.4
Viet Nam	..	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Africa (33) average[3]	..	..	0.3	0.4	0.3	0.3	0.3	0.3	0.3	..
Asia-Pacific (36) average[4]	..	..	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.6
LAC average[5]	0.7	1.0	0.8	0.9	0.9	0.9	0.9	0.8	0.9	0.9
OECD average[1,6]	1.7	1.7	1.6	1.8	1.9	1.8	1.8	1.9	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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
2. A portion of the revenues from taxes on property are not included under heading 4000 as they are not available separately from other local tax revenues after 2019.
3. Represents an unweighted average for the 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
4. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
5. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
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	10.1	9.5	9.8	10.1	10.9	..
Azerbaijan	..	..	..	1.9	2.0	1.8	1.8	1.5	1.5	1.1
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bhutan	..	..	0.1	0.3	0.1	0.1	0.1	0.8	0.6	0.6
Cambodia	..	0.0	0.0	3.8	3.7	4.3	4.6	4.7	4.6	4.3
China[2]	..	..	..	..	..	..	6.4	7.4	7.0	6.6
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	3.1	2.9	3.6	3.0	2.6	0.0	0.0
Georgia	5.2	2.5	3.9	3.6	4.0	4.2	4.0	4.0	3.8	3.5
Hong Kong (China)	..	..	25.6	25.7	31.7	25.8	25.8	29.8	28.8	22.9
Indonesia	3.7	5.2	5.2	2.4	1.4	1.4	1.5	1.7	1.0	1.3
Japan[1]	10.5	9.7	9.7	8.2	8.2	8.1	8.2	8.1	7.9	..
Kazakhstan	4.1	2.4	2.4	3.6	3.0	2.8	2.8	3.1	2.7	1.8
Kiribati	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea[1]	12.4	11.9	11.3	12.4	11.7	11.6	11.4	14.2	15.1	11.9
Kyrgyzstan	2.3	2.0	3.2	1.9	1.8	1.7	1.8	1.9	1.5	1.0
Lao PDR	..	..	1.1	0.9	0.7	1.1	1.2	1.2	1.0	0.8
Malaysia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maldives	..	..	0.5	0.3	0.7	0.3	0.2	0.0	0.0	0.0
Marshall Islands	..	1.6	0.5	1.4	1.2	1.2	1.1	1.2	1.1	0.2
Mongolia	..	..	1.9	2.6	2.6	2.2	2.5	2.9	2.7	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	6.0	5.8	6.2	5.5	5.5	5.6
Pakistan[3]	..	..	..	1.1	1.5	1.7	1.4	1.0	1.0	0.8
Papua New Guinea	..	1.2	1.0	0.6	0.5	1.0	0.4	0.4	0.0	0.2
The Philippines	3.1	3.4	3.0	2.8	2.8	2.6	2.5	2.7	2.8	2.6
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	14.1	14.0	13.2	11.4	15.3	13.4
Solomon Islands	..	..	0.6	0.8	0.5	0.5	0.6	0.5	0.5	0.6
Sri Lanka	..	..	2.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	2.2	2.3	1.3	2.7	2.8	2.7	2.7	1.4	1.4	2.3
Timor-Leste	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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	3.0	3.1	3.6	3.4	2.6	2.4
Viet Nam	..	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.2
Africa (33) average[4]	..	..	1.9	2.0	1.7	1.8	1.8	1.7	1.7	..
Asia-Pacific (36) average[5]	..	..	3.6	3.2	3.3	3.2	3.2	3.4	3.3	2.9
LAC average[6]	3.9	5.4	4.2	4.2	4.0	3.9	4.0	3.7	4.0	3.8
OECD average[7]	5.3	5.4	5.4	5.7	5.7	5.5	5.5	5.6	5.6	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
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. A portion of the revenues from taxes on property are not included under heading 4000 as they are not available separately from other local tax revenues after 2019.
4. Represents an unweighted average for the 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
5. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
6. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
7. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	11.4	12.3	12.0	12.4	12.7	12.6	13.1	13.0
Australia[1]	8.8	8.3	7.2	7.7	7.5	7.3	7.3	7.5	6.9	..
Azerbaijan	..	..	..	8.7	7.8	8.1	9.3	9.8	8.6	7.6
Bangladesh	4.4	4.6	5.1	4.9	5.3	5.1	4.6	4.9	4.9	4.9
Bhutan	..	..	5.1	6.3	7.4	6.6	4.6	3.1	3.7	5.0
Cambodia	..	6.2	5.4	8.7	9.1	10.0	11.6	9.7	8.4	9.4
China	..	..	11.9	10.7	10.0	9.6	9.1	8.4	8.1	7.1
Cook Islands	..	..	15.6	17.5	17.2	17.4	17.3	15.5	18.6	16.7
Fiji	..	..	14.6	16.8	15.9	16.1	15.7	11.0	10.1	12.9
Georgia	7.6	11.9	13.0	13.1	13.8	13.4	13.9	12.6	13.5	13.3
Hong Kong (China)	..	..	1.7	1.8	1.6	1.6	1.5	1.4	1.5	1.5
Indonesia	3.5	4.9	4.7	5.2	5.0	5.0	4.7	4.3	4.8	5.1
Japan[1]	4.9	5.0	4.9	6.3	6.5	6.2	6.2	6.9	7.1	..
Kazakhstan	6.9	9.0	11.9	7.2	8.2	8.5	8.6	6.9	7.4	9.8
Kiribati	..	..	8.9	9.1	10.2	10.9	11.1	11.5	13.1	11.8
Korea[1]	8.0	7.4	7.5	6.7	7.0	7.0	7.0	6.8	6.9	7.3
Kyrgyzstan	9.3	11.9	13.2	15.0	15.5	16.5	14.6	12.5	14.3	17.1
Lao PDR	..	..	8.7	9.6	8.4	8.3	8.0	7.2	7.2	7.4
Malaysia	5.6	5.4	3.9	4.8	4.7	3.2	3.2	3.2	3.0	3.3
Maldives	..	..	8.1	14.1	15.1	14.9	14.6	12.6	14.7	15.9
Marshall Islands	..	9.4	8.7	6.9	6.7	7.1	7.1	6.6	6.7	7.0
Mongolia	..	..	11.5	9.4	10.6	12.2	11.8	10.4	11.0	11.6
Nauru	..	..	..	8.6	8.7	9.6	9.2	7.5	9.7	7.6
New Zealand[1]	11.3	11.6	12.0	12.3	12.0	12.2	12.2	12.8	12.4	11.9
Pakistan	..	..	..	7.1	7.1	6.5	6.4	6.9	6.7	5.9
Papua New Guinea	..	5.3	5.0	5.2	5.2	5.3	5.7	5.0	5.2	4.6
The Philippines	6.4	5.8	5.9	6.3	6.8	7.5	7.7	7.3	7.7	8.0
Samoa	..	15.1	14.4	17.2	18.1	18.4	18.5	19.1	19.3	20.9
Singapore	4.7	4.0	4.3	4.1	3.9	3.8	3.8	3.6	3.4	3.3
Solomon Islands	..	..	13.1	16.0	15.9	17.2	14.0	13.3	13.4	12.9
Sri Lanka	..	..	8.7	9.4	9.9	9.4	8.3	6.1	5.6	5.0
Thailand	9.4	10.6	9.6	10.6	10.1	10.0	9.5	9.4	9.6	9.3
Timor-Leste	..	..	..	1.3	1.9	2.7	2.8	3.3	2.2	3.5
Tokelau	..	..	8.6	7.4	7.4	8.8	7.7	8.4	9.2	6.3
Vanuatu	15.8	16.4	16.3	16.4	16.6	17.3	16.4	13.6	10.8	15.7
Viet Nam	..	10.1	10.6	9.0	9.1	8.7	8.7	7.6	7.8	8.2
Africa (33) average[2]	..	..	7.3	8.0	8.1	8.1	8.2	7.8	8.0	..
Asia-Pacific (36) average[3]	..	..	9.1	9.3	9.4	9.6	9.3	8.6	8.8	9.0
LAC average[4]	9.4	9.8	10.0	10.6	10.6	10.7	10.7	10.1	10.3	10.1
OECD average[5]	10.8	10.8	10.5	10.8	10.9	10.8	10.8	10.6	10.7	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
2. Represents an unweighted average for the 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
3. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
4. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
5. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	56.5	58.1	57.4	59.4	57.0	56.1	57.7	57.5
Australia[1]	28.8	27.9	28.8	27.5	26.4	25.5	26.3	26.5	23.3	..
Azerbaijan	..	..	..	46.0	48.0	49.8	51.6	48.5	46.5	38.8
Bangladesh	81.4	78.9	71.0	66.6	69.8	68.7	67.1	66.4	66.5	65.9
Bhutan	..	..	37.8	46.8	51.9	50.4	43.9	38.0	37.1	44.6
Cambodia	..	88.8	91.4	74.6	71.2	72.1	72.3	65.9	64.0	64.0
China[2]	..	..	..	..	..	..	41.3	41.7	38.4	35.4
Cook Islands	..	..	60.6	65.0	63.4	61.4	66.4	60.0	69.1	75.6
Fiji	..	..	67.4	71.2	65.6	68.4	70.0	65.8	67.1	72.0
Georgia	53.0	58.8	58.2	55.5	57.0	57.1	57.5	56.7	60.0	55.3
Hong Kong (China)	..	..	12.7	12.4	11.5	11.6	12.2	10.5	10.3	10.7
Indonesia	44.7	39.9	41.8	43.3	42.7	41.8	40.6	42.7	44.5	42.5
Japan[1]	19.3	19.4	18.7	21.0	21.0	19.5	19.7	20.9	20.8	..
Kazakhstan	34.7	35.1	50.2	46.5	51.0	50.2	51.8	49.0	47.4	49.6
Kiribati	..	..	52.9	59.2	58.1	58.2	56.5	57.3	60.1	57.3
Korea[1]	38.4	34.3	33.7	28.0	27.7	26.3	25.8	24.4	23.1	22.7
Kyrgyzstan	79.7	75.7	74.4	78.7	80.7	81.2	79.7	76.4	75.6	77.5
Lao PDR	..	..	76.2	76.4	76.2	76.6	76.4	78.1	74.7	71.6
Malaysia	39.8	34.7	28.4	33.0	34.8	25.8	25.9	27.6	25.6	26.8
Maldives	..	..	92.6	73.5	76.6	78.9	78.4	66.4	81.2	77.8
Marshall Islands	..	52.4	30.8	26.9	25.2	26.2	26.8	25.1	26.3	26.8
Mongolia	..	..	45.5	48.9	49.6	50.8	49.5	50.0	45.7	47.1
Nauru	..	..	..	47.8	35.1	29.8	21.4	21.7	27.1	26.1
New Zealand[1]	34.7	32.1	39.6	38.9	38.4	37.8	38.7	38.0	35.9	35.1
Pakistan	..	..	..	63.9	62.3	63.8	64.2	66.7	64.0	58.9
Papua New Guinea	..	31.2	29.6	34.3	41.2	40.5	44.0	41.7	42.9	31.4
The Philippines	42.0	39.9	41.2	39.1	40.3	43.0	42.5	40.8	42.4	43.8
Samoa	..	79.0	75.3	76.9	77.9	77.0	77.0	76.2	75.5	79.3
Singapore	31.1	34.0	34.4	31.7	28.5	29.5	28.8	29.0	28.0	27.2
Solomon Islands	..	..	69.1	69.1	69.8	73.1	70.6	70.5	69.3	69.3
Sri Lanka	..	..	78.3	79.6	84.5	82.8	74.8	75.9	73.5	67.0
Thailand	61.9	56.4	54.4	56.2	57.4	56.7	55.1	57.2	58.7	55.6
Timor-Leste	..	..	..	7.6	17.7	20.0	17.4	27.0	15.2	17.6
Tokelau	..	..	48.9	48.9	44.2	52.7	46.3	49.2	50.1	39.4
Vanuatu	96.8	96.4	95.6	97.0	97.0	96.9	96.4	96.6	97.4	97.6
Viet Nam	..	53.3	53.0	49.5	49.2	47.2	45.9	43.2	43.0	43.4
Africa (33) average[3]	..	..	53.2	52.0	52.9	52.7	52.1	50.9	51.9	..
Asia-Pacific (36) average[4]	..	..	53.2	51.4	51.7	51.7	50.5	49.7	49.7	48.8
LAC average[5]	56.9	53.4	51.1	50.3	50.4	50.2	49.8	48.5	48.4	46.5
OECD average[6]	33.9	33.9	34.0	33.4	33.1	32.8	32.7	32.1	31.9	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
4. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
5. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	8.3	8.6	7.7	7.6	7.7	8.1	8.4	8.5
Australia[1]	3.7	3.9	3.4	3.7	3.6	3.4	3.3	3.6	3.4	..
Azerbaijan	..	..	..	6.7	5.7	5.9	6.8	7.1	6.0	5.4
Bangladesh	1.8	2.1	2.8	2.7	2.9	3.0	2.7	2.9	2.9	3.0
Bhutan	..	..	2.0	2.4	2.5	2.6	2.6	2.1	2.6	3.0
Cambodia	..	2.5	1.6	3.7	4.0	4.2	4.9	4.5	3.8	4.3
China[2]	..	..	9.1	7.8	7.6	7.3	6.7	6.1	5.8	4.7
Cook Islands	..	..	10.6	12.5	12.0	12.7	12.6	10.5	14.4	11.5
Fiji	..	..	8.7	9.8	7.8	7.7	7.5	5.4	5.4	8.0
Georgia	4.7	8.3	10.1	10.3	10.1	9.9	10.6	9.2	10.3	10.4
Hong Kong (China)	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia	2.3	3.3	3.4	3.7	3.5	3.6	3.4	2.9	3.3	3.5
Japan[1]	2.3	2.5	2.5	4.1	4.0	4.0	4.2	4.9	5.1	..
Kazakhstan	4.4	4.5	3.1	2.3	3.1	3.3	3.9	3.6	3.3	4.1
Kiribati	..	..	0.0	6.4	7.0	7.8	8.0	8.1	9.5	9.0
Korea[1]	3.6	3.8	3.9	3.6	4.1	4.1	4.3	4.2	4.3	4.9
Kyrgyzstan	5.8	8.6	10.3	10.8	10.5	11.2	9.6	8.3	9.8	14.1
Lao PDR	..	..	3.3	4.3	3.5	3.4	3.3	2.8	3.1	2.7
Malaysia[3]	1.7	1.4	1.0	2.7	3.2	1.7	1.0	1.0	0.9	0.9
Maldives	..	..	0.0	9.5	9.3	9.2	8.8	7.5	9.6	10.3
Marshall Islands	..	2.8	3.8	2.7	2.6	3.2	3.2	2.8	2.9	3.0
Mongolia	..	..	5.9	4.6	5.8	6.7	6.6	5.8	6.3	7.2
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	9.5	9.5	9.5	10.3	10.1	10.0
Pakistan	..	..	..	4.4	4.4	3.8	3.8	4.1	4.3	3.6
Papua New Guinea	..	2.4	2.3	2.7	2.6	2.6	2.7	2.5	2.7	2.3
The Philippines	2.6	2.6	3.5	4.0	4.2	4.3	4.3	3.8	4.0	4.7
Samoa	..	7.0	6.7	9.0	9.3	9.6	9.9	10.0	10.2	11.0
Singapore	1.3	1.8	2.4	2.4	2.3	2.2	2.2	2.1	2.1	2.1
Solomon Islands	..	..	6.3	7.0	6.7	6.7	5.7	5.6	6.2	6.3
Sri Lanka	..	..	4.3	2.3	3.9	3.8	3.6	1.6	1.8	2.1
Thailand	3.5	4.6	3.7	3.9	3.8	3.9	3.5	3.5	3.9	4.2
Timor-Leste	..	..	..	1.3	0.7	1.0	0.9	1.0	0.8	1.1
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	9.2	10.5	6.6	7.2	7.3	8.2	7.6	6.2	5.2	8.1
Viet Nam	..	5.0	5.7	4.8	5.0	4.9	4.7	4.2	4.4	4.7
Africa (33) average[4]	..	..	4.1	4.6	4.6	4.7	4.7	4.4	4.5	..
Asia-Pacific (36) average[5]	..	..	4.5	5.1	5.0	5.1	5.0	4.6	4.9	5.2
LAC average[6]	4.8	5.5	5.9	6.6	6.7	6.8	6.7	6.4	6.7	6.7
OECD average[7]	6.6	6.7	6.6	6.8	6.9	7.0	6.9	6.9	7.2	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
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 refund of VAT for export, while the VAT portions represent the majority of the combined 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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
5. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
6. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
7. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	40.9	40.9	36.9	36.5	34.4	36.0	37.1	37.4
Australia[1]	12.0	13.2	13.5	13.2	12.5	12.0	12.0	12.8	11.4	..
Azerbaijan	..	..	..	35.2	35.3	36.5	37.5	34.8	32.3	27.6
Bangladesh	34.0	36.4	38.0	36.1	37.5	39.6	39.8	39.0	39.2	39.8
Bhutan	..	..	14.4	18.2	17.4	19.4	25.2	25.9	26.1	26.7
Cambodia	..	35.9	27.3	31.7	31.2	30.1	30.5	30.6	28.9	29.3
China[2, 3]	..	..	..	..	..	..	30.2	30.3	27.8	23.4
Cook Islands	..	..	41.1	46.6	44.4	44.6	48.5	40.5	53.6	52.0
Fiji	..	..	40.4	41.3	32.3	32.7	33.6	32.2	35.5	44.8
Georgia	32.4	40.9	45.3	43.8	41.6	42.4	44.2	41.3	45.6	43.0
Hong Kong (China)	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia	29.4	27.0	29.6	30.4	30.5	30.3	29.0	29.0	29.9	29.1
Japan[1]	9.1	9.5	9.6	13.7	13.0	12.8	13.2	14.9	14.9	0.0
Kazakhstan	22.2	17.7	13.1	14.8	19.1	19.4	23.2	25.5	21.4	20.6
Kiribati	..	..	0.0	41.6	39.8	41.6	40.8	40.6	43.6	43.8
Korea[1]	17.0	17.4	17.5	15.3	16.0	15.3	15.7	15.1	14.4	15.3
Kyrgyzstan	49.7	54.5	58.0	56.7	54.4	55.4	52.2	50.4	51.7	63.8
Lao PDR	..	..	28.6	33.9	31.8	31.4	31.4	30.6	32.4	26.3
Malaysia[4]	11.9	9.2	7.2	18.9	24.2	13.4	8.2	9.1	7.5	7.5
Maldives	..	..	0.0	49.8	47.1	48.9	47.3	39.6	53.0	50.4
Marshall Islands	..	15.7	13.6	10.4	9.9	11.9	11.9	10.7	11.3	11.7
Mongolia	..	..	23.4	23.7	27.0	28.2	27.5	28.0	26.5	29.3
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	30.2	29.6	30.4	30.6	29.3	29.7
Pakistan	..	..	..	39.7	38.4	37.3	38.5	39.8	41.7	35.7
Papua New Guinea	..	13.9	13.3	17.9	20.8	19.9	20.8	21.3	22.1	15.3
The Philippines	17.0	18.1	24.8	24.9	25.3	24.7	23.6	21.1	22.0	25.3
Samoa	..	36.7	35.0	40.4	40.0	40.1	41.1	40.1	39.8	41.9
Singapore	8.3	14.9	19.6	18.6	16.5	16.8	16.5	16.8	16.9	17.0
Solomon Islands	..	..	33.2	30.1	29.4	28.8	28.6	29.5	32.1	33.9
Sri Lanka	..	..	38.6	19.8	32.9	33.7	32.3	20.1	23.2	27.9
Thailand	23.1	24.5	20.8	20.8	21.9	22.2	20.6	21.1	23.8	25.1
Timor-Leste	..	..	..	7.6	6.2	7.6	5.8	8.3	5.3	5.3
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	42.5	45.8	44.6	44.1	46.5	50.2
Viet Nam	..	26.6	28.4	26.7	27.1	26.8	24.9	23.9	24.3	24.6
Africa (33) average[5]	..	..	29.5	29.5	29.5	29.7	29.2	28.1	28.3	..
Asia-Pacific (36) average[6]	..	..	24.0	26.7	26.7	26.7	26.8	25.9	27.0	27.2
LAC average[7]	27.9	28.6	29.6	30.9	31.2	31.5	31.1	30.9	31.1	30.8
OECD average[8]	20.5	21.1	21.3	21.0	21.1	21.1	21.1	20.9	21.4	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
6. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
7. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
8. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	2.6	3.0	3.6	4.2	4.4	4.0	3.7	3.3
Australia[1]	4.3	3.6	3.0	2.9	2.9	2.8	2.9	2.9	2.5	..
Azerbaijan	..	..	..	1.9	1.9	2.0	2.4	2.6	2.5	2.1
Bangladesh	2.5	2.5	2.4	2.3	2.5	2.2	1.9	2.0	2.0	1.9
Bhutan	..	..	3.2	3.6	4.7	3.9	1.8	0.8	0.9	1.8
Cambodia	..	3.7	2.0	4.8	4.9	5.6	6.4	4.9	4.3	4.8
China[2]	..	..	2.5	2.5	2.2	2.0	2.2	2.0	2.0	2.2
Cook Islands	..	..	4.8	4.8	4.9	4.6	4.5	4.7	4.1	5.0
Fiji	..	..	5.8	7.0	8.0	8.4	8.1	5.6	4.8	4.9
Georgia	2.8	3.5	2.9	2.8	3.7	3.5	3.2	3.4	3.3	3.0
Hong Kong (China)	..	..	1.3	1.4	1.3	1.2	1.2	1.2	1.3	1.3
Indonesia	1.2	1.6	1.4	1.6	1.4	1.4	1.3	1.4	1.6	1.6
Japan[1]	2.0	2.0	1.9	1.8	2.0	1.7	1.6	1.5	1.5	..
Kazakhstan	2.1	3.9	8.3	4.6	4.8	4.9	4.5	3.1	3.8	5.5
Kiribati	..	..	8.9	2.7	3.2	3.1	3.1	3.3	3.6	2.8
Korea[1]	4.1	3.4	3.4	2.6	2.6	2.5	2.4	2.2	2.2	2.0
Kyrgyzstan	2.8	2.8	2.7	4.1	4.9	5.0	4.9	4.1	4.4	2.9
Lao PDR	..	..	4.3	4.1	3.7	4.3	4.1	3.2	3.4	4.1
Malaysia	2.9	3.2	2.4	1.6	1.0	1.2	1.8	1.8	1.9	2.0
Maldives	..	..	8.1	4.5	5.8	5.7	5.8	5.1	5.1	5.6
Marshall Islands	..	6.5	4.8	4.2	4.0	3.8	4.0	3.8	3.8	3.9
Mongolia	..	..	4.8	4.1	3.8	4.5	4.5	4.1	4.1	3.9
Nauru	..	..	..	8.0	8.3	9.0	8.6	7.0	9.1	7.1
New Zealand[1]	2.5	2.2	1.9	1.9	1.8	1.9	1.8	1.7	1.5	1.3
Pakistan	..	..	..	2.6	2.7	2.7	2.5	2.7	2.3	2.3
Papua New Guinea	..	2.9	2.8	2.5	2.6	2.7	3.0	2.4	2.5	2.4
The Philippines	3.7	3.1	2.2	2.2	2.4	3.1	3.3	3.4	3.6	3.3
Samoa	..	8.1	7.7	8.2	8.8	8.8	8.6	9.0	9.1	9.9
Singapore	2.0	1.6	1.3	1.3	1.2	1.1	1.1	1.0	1.0	0.9
Solomon Islands	..	..	6.7	8.9	9.0	10.3	8.2	7.6	7.0	6.4
Sri Lanka	..	..	4.4	7.1	6.1	5.6	4.7	4.5	3.8	2.9
Thailand	5.6	5.7	5.7	5.4	5.3	5.1	5.1	4.9	4.9	4.4
Timor-Leste	..	..	..	0.0	1.2	1.7	1.9	2.3	1.4	2.4
Tokelau	..	..	8.6	7.4	7.4	8.8	7.7	8.4	9.2	6.3
Vanuatu	6.6	6.0	7.0	6.4	6.4	6.4	6.0	5.5	4.5	5.8
Viet Nam	..	4.7	4.4	3.7	3.6	3.3	3.5	3.0	3.0	3.1
Africa (33) average[3]	..	..	3.2	3.3	3.4	3.3	3.3	3.2	3.3	..
Asia-Pacific (36) average[4]	..	..	4.2	3.8	4.0	4.1	4.0	3.6	3.6	3.5
LAC average[5]	4.3	4.0	3.7	3.5	3.6	3.6	3.7	3.4	3.3	3.1
OECD average[6]	3.7	3.5	3.3	3.3	3.3	3.2	3.1	3.0	2.9	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
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 refund of VAT for export, while the VAT portions represent the majority of the combined revenues.
3. Represents an unweighted average for the 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
4. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
5. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	12.7	14.2	17.4	19.9	19.5	17.7	16.4	14.5
Australia[1]	14.1	12.1	12.0	10.5	10.1	9.9	10.6	10.1	8.4	..
Azerbaijan	..	..	..	10.0	11.5	12.4	13.3	13.0	13.5	10.6
Bangladesh	47.4	42.6	33.0	30.5	32.3	29.1	27.4	27.4	27.2	26.0
Bhutan	..	..	23.4	27.2	32.9	29.3	16.9	9.5	8.9	15.9
Cambodia	..	52.9	33.6	41.1	38.3	40.4	40.3	33.3	32.9	32.7
China[2, 3]	..	..	..	..	..	..	9.9	10.1	9.6	11.0
Cook Islands	..	..	18.6	17.7	18.1	16.1	17.3	18.1	15.4	22.6
Fiji	..	..	26.9	29.8	33.2	35.6	36.3	33.5	31.5	27.2
Georgia	19.6	17.4	13.0	11.7	15.4	14.7	13.4	15.4	14.4	12.4
Hong Kong (China)	..	..	10.0	9.7	9.3	9.2	10.1	8.7	8.9	9.4
Indonesia	15.3	12.9	12.2	12.9	12.2	11.6	11.6	13.7	14.6	13.4
Japan[1]	7.9	7.7	7.2	5.8	6.6	5.3	5.1	4.5	4.4	..
Kazakhstan	10.3	15.2	35.1	29.5	30.1	29.1	26.8	21.8	24.3	27.9
Kiribati	..	..	52.9	17.6	18.3	16.6	15.8	16.7	16.6	13.5
Korea[1]	19.7	15.9	15.1	10.9	10.1	9.4	8.7	7.8	7.4	6.3
Kyrgyzstan	23.7	18.0	15.4	21.2	25.4	24.8	26.6	25.1	23.1	13.2
Lao PDR	..	..	37.8	32.9	33.7	39.3	38.8	34.4	35.5	39.8
Malaysia	20.5	20.8	17.3	11.0	7.8	9.4	14.4	15.7	15.9	16.8
Maldives	..	..	92.6	23.7	29.5	30.0	31.1	26.8	28.2	27.3
Marshall Islands	..	36.4	17.1	16.4	15.2	14.2	14.9	14.3	14.9	14.9
Mongolia	..	..	19.0	21.3	17.8	18.9	18.8	19.8	16.9	15.9
Nauru	..	..	..	44.6	33.3	27.8	19.9	20.3	25.3	24.3
New Zealand[1]	7.5	6.2	6.4	6.1	5.7	5.8	5.8	5.0	4.4	3.7
Pakistan	..	..	..	23.6	23.3	26.0	25.3	26.5	21.8	22.8
Papua New Guinea	..	17.2	16.3	16.4	20.3	20.6	23.1	20.4	20.6	16.1
The Philippines	24.5	20.9	15.7	13.7	14.5	17.8	18.4	19.3	19.9	17.9
Samoa	..	42.3	40.2	36.5	38.0	36.9	35.9	36.1	35.6	37.5
Singapore	13.0	13.5	10.3	10.0	8.8	8.7	8.7	8.3	7.8	7.3
Solomon Islands	..	..	35.3	38.4	39.8	43.9	41.3	40.2	36.4	34.6
Sri Lanka	..	..	39.7	59.8	51.5	49.1	42.5	55.8	50.2	39.1
Thailand	37.0	30.3	32.1	28.3	30.0	28.8	29.4	30.0	29.7	26.5
Timor-Leste	..	..	..	0.0	11.6	12.5	11.6	18.8	9.9	12.3
Tokelau	..	..	48.9	48.9	44.2	52.7	46.3	49.2	50.1	39.4
Vanuatu	40.4	34.9	40.8	38.1	37.6	36.0	35.4	39.2	40.8	36.0
Viet Nam	..	25.1	22.3	20.5	19.7	17.9	18.3	16.8	16.2	16.2
Africa (33) average[4]	..	..	23.1	22.3	22.9	21.9	21.9	21.6	22.6	..
Asia-Pacific (36) average[5]	..	..	26.2	22.6	23.0	23.1	21.9	21.7	21.1	19.9
LAC average[6]	27.4	23.2	19.7	17.4	17.4	16.9	16.9	16.1	15.8	14.3
OECD average[7]	11.6	10.9	10.8	10.3	10.0	9.7	9.5	9.1	8.5	..

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 (2023) *Revenue Statistics 2023*, https://doi.org/10.1787/6e87f932-en.
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 33 African countries included in the publication *Revenue Statistics in Africa 2023*.
5. Represents an unweighted average of the 36 Asian and Pacific economies in this publication. Data for 2021 are used for Australia and Japan in the calculation of the average in 2022 due to data availability.
6. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2024*.
7. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2023*.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	1 031 338	2 242 881	3 460 203	5 043 633	5 564 493	6 017 035	6 543 322	6 181 903	6 991 778	8 501 436
Australia[1]	706 896	998 904	1 418 404	1 657 538	1 842 634	1 946 613	1 979 471	2 080 419	2 308 049	2 530 886
Azerbaijan	4 718	12 523	42 465	54 380	70 338	80 092	81 896	72 578	93 203	133 973
Bangladesh[1]	3 489 966	5 777 980	10 970 839	20 758 210	26 392 480	29 514 288	31 704 694	35 301 848	39 717 164	44 392 733
Bhutan[1]	21 983	40 331	83 494	147 159	172 713	184 660	187 378	193 386	216 239	236 464
Cambodia	14 237 327	28 918 818	57 788 147	98 334 482	118 907 473	134 279 541	148 984 697	142 502 829	150 792 683	164 059 089
China	10 028	18 732	41 212	68 886	83 204	91 928	98 652	101 357	114 924	120 472
Cook Islands[1]	..	..	354 402	435 948	526 808	576 363	542 250	349 508	396 927	513 595
Fiji	..	..	6 024	9 822	11 065	11 651	11 762	9 613	8 914	10 963
Georgia	6 213	11 947	21 822	33 935	40 762	44 599	49 253	49 267	60 003	71 754
Hong Kong (China)	1 334 128	1 438 715	1 816 191	2 415 535	2 712 236	2 891 533	2 901 316	2 728 738	2 924 721	2 864 683
Indonesia	1 520 683	3 035 611	6 864 133	11 526 333	13 589 826	14 838 756	15 832 657	15 443 353	16 976 751	19 588 090
Japan[2]	537 614	534 106	504 874	540 741	555 712	556 571	556 783	537 890	551 434	562 708
Kazakhstan	2 599 902	7 590 594	21 815 517	40 884 134	54 378 858	61 819 536	69 532 627	70 649 033	83 951 588	103 765 518
Kiribati	..	..	169 308	226 674	245 532	262 640	252 344	258 139	302 793	306 725
Korea	651 634	957 448	1 322 611	1 658 020	1 835 698	1 898 193	1 924 498	1 940 726	2 080 199	2 161 774
Kyrgyzstan	65 358	100 899	220 369	430 489	530 476	569 386	654 015	639 689	782 854	1 020 745
Lao PDR	14 132	32 483	61 997	117 252	140 698	152 414	163 080	167 669	180 751	217 350
Malaysia	356 401	543 578	821 434	1 176 941	1 372 310	1 447 760	1 513 157	1 416 605	1 548 899	1 791 358
Maldives	..	14 891	33 129	63 455	74 110	83 177	88 079	57 105	80 774	94 945
Marshall Islands	..	136 559	160 470	184 247	213 062	221 794	239 642	244 462	256 979	261 176
Mongolia	1 292	3 041	9 757	22 895	28 011	32 583	37 839	37 883	44 703	54 878
Nauru[1]	..	..	..	134 000	169 000	175 000	186 000	235 000	212 000	229 000
New Zealand[1]	122 217	164 466	205 657	258 799	295 673	310 283	317 284	342 985	363 707	395 896
Pakistan	5 655 818	9 689 071	19 731 030	32 725 049	39 189 810	43 798 401	47 540 409	55 836 225	66 639 672	84 068 755
Papua New Guinea	14 380	22 766	38 752	60 139	72 522	79 405	83 844	82 515	91 626	111 241
The Philippines	3 697 556	5 917 282	9 399 451	13 944 157	16 556 651	18 265 190	19 517 863	17 951 574	19 410 614	22 028 276
Samoa[1]	..	1 425	1 776	2 206	2 254	2 390	2 344	2 169	2 170	2 551
Singapore[2]	168 827	218 012	335 614	426 430	479 803	513 589	513 635	491 949	611 662	683 424
Solomon Islands	..	..	7 243	10 352	11 593	12 847	13 234	12 617	12 228	12 775
Sri Lanka	1 538 718	2 901 646	6 629 667	11 566 987	14 387 319	15 351 933	15 910 976	15 646 254	17 612 370	24 063 762
Thailand[3]	4 849 547	7 454 616	10 620 555	13 589 050	15 245 782	16 167 922	16 807 808	15 880 623	16 006 199	17 140 905
Timor-Leste	..	..	..	3 091	2 646	2 794	2 743	2 163	3 622	3 205
Tokelau[1,4]	..	..	9 597	14 222	15 000	17 011	18 190	19 125	18 747	20 596
Vanuatu	37 441	43 148	64 996	79 657	94 889	100 772	107 450	104 929	104 023	117 917
Viet Nam	441 646	914 001	2 739 843	5 191 324	6 293 905	7 009 042	7 707 200	8 044 386	8 487 476	9 548 738

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, Kiribati, the Marshall 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. 2022: Data are provisional.

Source: OECD National Accounts data for Australia, China, Indonesia, Japan, Korea and New Zealand; national sources for Armenia, the Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, 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, Cambodia, Hong Kong (China), Lao PDR, Nauru, Pakistan, Samoa, Singapore, Thailand and Vanuatu; Pacific Community (SPC) data for the Marshall Islands; a combination of national sources and IMF data for Malaysia, Timor-Leste, Kiribati and Papua New Guinea; and a combination of OECD National Accounts data and IMF data for Georgia.

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	2017	2018	2019	2020	2021	2022
Armenia	1 912	4 900	9 260	10 553	11 527	12 458	13 619	12 642	13 879	19 514
Australia[1]	409 836	762 829	1 301 098	1 245 249	1 412 242	1 454 420	1 376 059	1 431 726	1 733 780	1 755 531
Azerbaijan	5 273	13 238	52 909	52 997	41 375	47 113	48 174	42 693	54 825	78 807
Bangladesh[1]	66 933	89 821	158 576	267 151	333 558	359 393	377 305	416 324	468 329	514 377
Bhutan[1]	503	926	1 790	2 372	2 600	2 834	2 657	2 669	2 933	3 137
Cambodia	3 707	7 058	13 796	24 217	29 394	33 181	36 682	34 681	36 299	39 063
China	1 211 344	2 285 887	6 087 209	11 061 553	12 310 502	13 894 817	14 279 903	14 687 781	17 820 621	17 881 982
Cook Islands[1]	..	..	255	304	374	399	357	227	281	326
Fiji	..	..	3 141	4 682	5 353	5 581	5 444	4 432	4 305	4 980
Georgia	3 144	6 590	12 241	14 953	16 242	17 599	17 477	15 845	18 625	24 606
Hong Kong (China)	171 210	184 975	233 769	311 612	348 024	368 888	370 259	351 766	376 254	365 793
Indonesia	180 566	312 797	755 094	860 854	1 015 619	1 042 272	1 119 100	1 059 055	1 186 510	1 319 076
Japan[2]	4 988 742	4 845 898	5 751 589	4 467 308	4 954 369	5 040 341	5 107 648	5 037 619	5 024 261	4 279 207
Kazakhstan	18 292	57 125	148 047	184 388	166 806	179 340	181 667	171 082	197 112	225 529
Kiribati	..	..	155	170	188	196	175	178	227	213
Korea	576 483	934 708	1 143 672	1 466 039	1 623 074	1 725 373	1 651 423	1 644 313	1 818 432	1 673 917
Kyrgyzstan	1 368	2 459	4 794	6 678	7 703	8 271	9 372	8 283	9 256	12 270
Lao PDR	1 720	3 079	7 506	14 418	17 055	18 131	18 770	18 511	18 533	15 121
Malaysia	93 789	143 534	255 017	301 355	319 109	358 783	365 279	337 008	373 832	407 027
Maldives	..	1 163	2 588	4 118	4 809	5 397	5 715	3 705	5 241	6 161
Marshall Islands	..	137	160	184	213	222	240	244	257	261
Mongolia	1 200	2 523	7 185	11 620	11 481	13 207	14 206	13 466	15 689	17 473
Nauru[1]	..	..	..	101	130	131	129	162	159	159
New Zealand[1]	55 524	115 799	148 186	180 477	210 083	214 690	209 032	222 420	257 255	251 015
Pakistan	109 247	163 233	235 132	322 595	373 932	398 047	348 502	352 832	415 907	472 760
Papua New Guinea	5 169	7 339	14 251	21 723	22 743	24 110	24 751	23 848	26 113	31 610
The Philippines	83 667	107 420	208 369	306 446	328 481	346 842	376 823	361 751	394 087	404 353
Samoa[1]	..	522	700	910	889	931	895	804	844	979
Singapore[2]	97 930	130 986	246 140	310 171	347 451	380 763	376 522	356 551	455 280	495 714
Solomon Islands	..	..	898	1 308	1 470	1 615	1 619	1 536	1 489	1 560
Sri Lanka	20 007	28 880	58 643	85 091	94 376	94 484	89 015	84 305	88 609	74 586
Thailand[3]	120 901	185 345	335 185	396 787	449 201	500 396	541 356	507 471	500 552	488 883
Timor-Leste	..	..	..	3 091	2 646	2 794	2 743	2 163	3 622	3 205
Tokelau[1,4]	..	..	7	10	11	12	12	12	13	13
Vanuatu	272	390	652	744	880	929	930	1 008	921	1 039
Viet Nam	31 176	57 648	143 212	236 795	277 071	304 470	331 818	346 310	370 076	407 965

Note: .. Not available

This table is produced based on GDP data in national 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. 2022: Data are provisional.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	..	..	1 868	2 230	2 399	2 605	3 048	2 833	3 150	4 421
Australia	117 291	225 719	346 463	344 314	397 957	401 214	379 559	423 827	490 717	..
Azerbaijan	..	..	..	10 042	6 735	7 635	8 701	8 666	10 086	15 466
Bangladesh	3 601	5 286	11 477	19 771	25 569	26 883	25 759	30 862	34 765	38 411
Bhutan	47	92	243	317	370	373	277	217	290	354
Cambodia	..	496	821	2 824	3 756	4 586	5 865	5 082	4 784	5 759
China[1]	..	..	1 081 334	2 005 970	2 135 984	2 364 009	3 154 303	2 948 831	3 749 420	3 585 400
Cook Islands	..	54	66	82	101	113	93	59	75	72
Fiji	..	..	680	1 105	1 296	1 312	1 221	741	650	890
Georgia	452	1 330	2 731	3 530	3 948	4 122	4 209	3 531	4 206	5 929
Hong Kong (China)	..	..	31 088	44 454	48 955	49 788	45 094	48 500	54 943	51 732
Indonesia	14 213	38 655	85 748	104 259	117 932	124 790	129 683	106 660	128 926	159 185
Japan	1 224 625	1 235 070	1 545 057	1 386 433	1 537 453	1 594 730	1 617 258	1 649 298	1 631 376	..
Kazakhstan	3 643	14 590	35 169	28 652	26 711	30 416	30 294	24 057	30 744	44 552
Kiribati	..	..	26	26	33	37	34	36	50	44
Korea	120 547	202 441	256 154	347 879	411 689	460 420	449 659	456 264	540 942	535 273
Kyrgyzstan	160	386	852	1 276	1 484	1 678	1 721	1 358	1 752	2 705
Lao PDR	..	..	860	1 810	1 883	1 971	1 978	1 698	1 780	1 561
Malaysia	13 180	22 218	35 259	43 775	42 679	44 871	45 463	38 622	43 917	49 524
Maldives	..	130	227	789	949	1 019	1 063	705	947	1 258
Marshall Islands	..	24	45	48	56	60	64	65	66	68
Mongolia	..	..	1 819	2 244	2 461	3 157	3 391	2 804	3 752	4 323
Nauru	..	..	..	18	32	42	56	56	57	46
New Zealand	17 340	40 073	46 955	56 778	64 909	67 383	65 126	78 230	84 050	84 852
Pakistan	..	..	..	36 083	42 644	40 689	34 828	36 289	43 222	47 370
Papua New Guinea	491	1 247	2 417	3 302	2 867	3 181	3 223	2 833	3 172	4 675
The Philippines	12 769	15 677	29 566	49 723	55 129	60 328	68 058	64 552	71 177	74 337
Samoa	..	100	134	204	206	223	215	201	216	258
Singapore	14 865	15 433	30 692	40 476	48 057	49 081	49 588	44 507	55 647	59 991
Solomon Islands	..	..	171	302	334	379	321	290	288	290
Sri Lanka	..	..	6 509	10 086	11 106	10 694	9 868	6 730	6 705	5 544
Thailand	18 452	34 886	59 031	74 988	78 769	88 421	93 334	83 536	82 068	81 667
Timor-Leste	..	..	..	517	280	380	449	266	523	634
Tokelau	..	..	1	2	2	2	2	2	2	2
Vanuatu	44	67	111	126	151	166	158	142	102	167
Viet Nam	..	10 894	28 580	43 023	51 020	55 847	62 800	61 199	67 375	77 354

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.

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

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Armenia	539.40	457.73	373.67	477.93	482.74	482.99	480.46	489.00	503.77	435.66
Australia	1.72	1.31	1.09	1.33	1.30	1.34	1.44	1.45	1.33	1.44
Azerbaijan	0.89	0.95	0.80	1.03	1.70	1.70	1.70	1.70	1.70	1.70
Bangladesh	52.14	64.33	69.18	77.70	79.12	82.12	84.03	84.79	84.81	86.30
Bhutan	43.67	43.56	46.65	62.04	66.43	65.15	70.53	72.46	73.73	75.37
Cambodia	3 840.66	4 097.31	4 188.76	4 060.56	4 045.30	4 046.88	4 061.52	4 108.96	4 154.18	4 199.86
China	8.28	8.19	6.77	6.23	6.76	6.62	6.91	6.90	6.45	6.74
Cook Islands	2.20	1.42	1.39	1.43	1.41	1.45	1.52	1.54	1.41	1.58
Fiji	2.13	1.69	1.92	2.10	2.07	2.09	2.16	2.17	2.07	2.20
Georgia	1.98	1.81	1.78	2.27	2.51	2.53	2.82	3.11	3.22	2.92
Hong Kong (China)	7.79	7.78	7.77	7.75	7.79	7.84	7.84	7.76	7.77	7.83
Indonesia	8 421.77	9 704.73	9 090.44	13 389.42	13 380.83	14 236.93	14 147.67	14 582.20	14 308.14	14 849.86
Japan	107.77	110.22	87.78	121.04	112.17	110.42	109.01	106.77	109.75	131.50
Kazakhstan	142.13	132.88	147.36	221.73	326.00	344.71	382.75	412.95	425.91	460.10
Kiribati	1.72	1.31	1.09	1.33	1.30	1.34	1.44	1.45	1.33	1.44
Korea	1 130.36	1 024.33	1 156.46	1 130.95	1 131.00	1 100.16	1 165.36	1 180.27	1 143.95	1 291.45
Kyrgyzstan	47.78	41.03	45.97	64.46	68.87	68.84	69.78	77.23	84.58	83.19
Lao PDR	8 216.40	10 549.97	8 259.63	8 132.31	8 249.65	8 406.28	8 688.35	9 057.80	9 752.93	14 374.08
Malaysia	3.80	3.79	3.22	3.91	4.30	4.04	4.14	4.20	4.14	4.40
Maldives	11.78	12.80	12.80	15.41	15.41	15.41	15.41	15.41	15.41	15.41
Marshall Islands	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mongolia	1 076.57	1 205.47	1 357.91	1 970.29	2 439.74	2 467.07	2 663.61	2 813.29	2 849.37	3 140.76
Nauru	1.72	1.31	1.09	1.33	1.30	1.34	1.44	1.45	1.33	1.44
New Zealand	2.20	1.42	1.39	1.43	1.41	1.45	1.52	1.54	1.41	1.58
Pakistan	51.77	59.36	83.91	101.44	104.80	110.03	136.41	158.25	160.23	177.83
Papua New Guinea	2.78	3.10	2.72	2.77	3.19	3.29	3.39	3.46	3.51	3.52
The Philippines	44.19	55.09	45.11	45.50	50.40	52.66	51.80	49.62	49.25	54.48
Samoa	3.11	2.73	2.54	2.42	2.54	2.57	2.62	2.70	2.57	2.61
Singapore	1.72	1.66	1.36	1.37	1.38	1.35	1.36	1.38	1.34	1.38
Solomon Islands	5.09	7.53	8.06	7.91	7.89	7.95	8.17	8.21	8.21	8.19
Sri Lanka	76.91	100.47	113.05	135.94	152.45	162.48	178.74	185.59	198.76	322.63
Thailand	40.11	40.22	31.69	34.25	33.94	32.31	31.05	31.29	31.98	35.06
Timor-Leste	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Tokelau	2.20	1.42	1.39	1.43	1.41	1.45	1.52	1.54	1.41	1.58
Vanuatu	137.65	110.64	99.69	107.07	107.83	108.47	115.54	104.10	112.95	113.49
Viet Nam	14 166.17	15 854.85	19 131.38	21 923.28	22 715.85	23 020.47	23 227.19	23 228.86	22 934.41	23 405.78

Source: OECD National Accounts data for Australia, the Cook Islands, Japan, Kiribati, Korea, the Marshall Islands, Nauru, New Zealand, Timor-Leste and Tokelau; IMF's *World Economic Outlook* (April 2024) for the remaining economies.

4 Country tables, tax revenues, 1990-2022

Country tax revenue tables, 1990-2022

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2022.

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://data-explorer.oecd.org/ within the theme Taxation/ Global tax revenue or by searching for Asian and Pacific tax revenues.

Table 4.1. Armenia: Details of tax revenue

Million AMD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			697 866	1 078 294	1 158 078	1 258 121	1 464 300	1 385 199	1 586 900	1 925 969
1000 Taxes on income, profits and capital gains			151 753	459 965	451 204	526 726	591 614	559 929	584 920	697 844
1100 Of individuals			73 940	332 779	341 227	356 639	410 348	411 165	426 317	475 038
1110 On income and profits										
1120 On capital gains										
1200 Corporate			77 813	127 187	109 977	170 087	181 266	148 763	158 603	222 805
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	13 372	15 816	17 381	18 672	24 758	42 963	64 457
2100 Employees			105 336	13 372	15 816	17 381	18 672	24 758	42 963	64 457
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										
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	591 702	665 153	747 330	834 264	776 501	915 966	1 107 224
5100 Taxes on production, sale, transfer, etc			374 410	558 393	628 029	709 468	788 405	743 055	849 060	1 000 403
5110 General taxes on goods and services			285 681	406 347	427 075	459 559	503 375	498 187	588 401	720 286
5111 Value added taxes			285 681	391 088	408 784	438 219	474 377	471 588	555 986	679 556
5112 Sales tax			0	0	0	0	0	0	0	0
5113 Other			0	15 260	18 291	21 339	28 998	26 599	32 414	40 730
5120 Taxes on specific goods and services			88 729	152 045	200 954	249 910	285 029	244 868	260 659	280 117
5121 Excises			15 270	59 745	82 325	108 962	127 535	123 556	113 138	127 499
5122 Profits of fiscal monopolies			0	0	0	0	0	0	0	0

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5123 Customs and import duties			27 843	55 428	72 562	80 236	95 147	68 261	84 840	56 686
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	9 491	5 949	6 463	4 086	0	0	0
Patent payment			0	6 288	5 949	6 463	4 086	0	0	0
Flat-sum payment			20 722	3 203	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			24 895	27 381	40 118	54 249	58 261	53 051	62 682	95 932
Environmental tax and natural resource use payment			0	27 381	40 118	54 249	58 261	53 051	62 682	95 932
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	33 310	37 125	37 862	45 860	33 446	66 905	106 821
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	13 255	25 905	- 33 316	19 750	24 011	43 052	56 444
Other tax revenue			46 333	13 255	25 905	21 990	21 206	24 385	47 183	56 488
Transitional tax overpayments			0	0	0	- 55 306	- 1 456	- 374	- 4 132	- 44
6100 Paid solely by business										
6200 Other										

Note: .. Not available
Year ending 31st December.
Data are on a cash basis.
Heading 1100: Category 'Personal income tax from individuals' includes the tax withheld by employers from the remuneration paid to employees.
Heading 5128: 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.

Table 4.2. Australia: Details of tax revenue

Million AUD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	214 753	298 028	356 747	484 020	526 007	557 151	548 880	590 183	680 448	..
1000 Taxes on income, profits and capital gains	124 427	175 695	202 184	277 446	308 737	334 829	324 792	347 897	418 554	..
1100 Of individuals	80 991	118 239	138 163	198 479	212 461	229 434	230 775	236 897	265 397	..
1110 On income and profits	80 991	118 239	138 163	198 479	212 461	229 434	230 775	236 897	265 397	..
1120 On capital gains	0	0	0	0	0	0	0	0	0	..
1200 Corporate	43 436	57 456	64 021	78 967	96 276	105 395	94 017	111 000	153 157	..
1210 On profits	43 436	57 456	64 021	78 967	96 276	105 395	94 017	111 000	153 157	..
Income tax on companies	42 221	56 284	62 549	76 991	94 294	103 296	91 907	109 471	151 520	..
Dividend and interest taxes	846	1 172	1 472	1 976	1 982	2 099	2 110	1 529	1 637	..
Other withholding taxes	369	0	0	0	0	0	0	0	0	..
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										..
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	9 624	13 464	18 492	23 799	25 520	26 923	25 701	26 383	29 399	..
4000 Taxes on property	18 825	25 680	33 498	52 066	52 942	53 114	53 982	59 509	74 104	..
4100 Recurrent taxes on immovable property	9 067	13 285	19 907	28 745	30 305	32 694	33 803	34 471	36 473	..
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	23 321	22 637	20 420	20 179	25 038	37 631	..
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	130 709	138 808	142 285	144 405	156 394	158 391	..
5100 Taxes on production, sale, transfer, etc.	56179	75360	90824	111934	118867	122053	123639	134792	134780	..
5110 General taxes	25 830	39 436	48 146	63 029	65 700	66 829	65 720	75 298	77 661	..
5111 Value added taxes	23 854	38 468	46 910	61 505	64 062	65 147	64 048	73 297	75 565	..
5112 Sales tax	1 976	968	1 236	1 524	1 638	1 682	1 672	2 001	2 096	..

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5113 Other	0	0	0	0	0	0	0	0	0	..
5120 Taxes on specific goods and services	30 349	35 924	42 678	48 905	53 167	55 224	57 919	59 494	57 119	..
5121 Excise duties	19768	22796	26689	22773	23673	24486	24065	25548	23721	..
Excises central government	19 019	21 927	25 803	21 895	22 763	23 488	23 116	24 503	22 562	..
Statutory corporate payments	295	273	452	335	346	435	480	511	513	..
Primary production charges	454	596	434	543	564	563	469	534	646	..
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	14 196	15 690	15 944	19 507	18 123	16 945	..
Customs duties central government	4 606	4 988	5 828	14 196	15 690	15 944	19 507	18 123	16 945	..
5124 Taxes on exports	0	14	11	11	0	0	0	0	0	..
Customs duties on coal exports		0	0	0						..
Other		14	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	11 925	13 804	14 794	14 347	15 823	16 453	..
Taxes race meetings	301	353	373	233	265	411	596	795	931	..
Poker machines	2 074	2 846	3 125	3 717	3 881	3 986	3 202	3 935	3 856	..
Lotteries	890	1 013	1 141	1 286	1 330	1 632	1 676	1 813	2 005	..
Levies on fire insurance companies	574	812	1 232	803	812	806	932	1 115	942	..
Other	2 136	3102	4279	5886	7 516	7 959	7 941	8 165	8 719	..
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	18 775	19 941	20 232	20 766	21 602	23 611	..
5210 Recurrent taxes	5 698	7 829	11 749	16 730	17 915	17 902	18 609	19 969	21 629	..
5211 Paid by households: motor vehicles	2 748	3 813	5 064	7 519	7 709	7 914	8 128	8 723	9 194	..
5212 Paid by others: motor vehicles	1 285	1 783	2 397	2 755	3 077	3 072	3 174	3 409	3 661	..
Fees on motor vehicle registry	778	1 099	1 499	1 596	1 838	1 864	1 975	1 957	2 126	..
Drivers licences	0	0	0	0	0	0	0	0	0	..
Stamp duty on vehicle registry	506	684	898	1 159	1 239	1 208	1 199	1 452	1 535	..
5213 Paid in respect of other goods	1 665	2 233	4 288	6 456	7 129	6 916	7 307	7 837	8 774	..
Broadcasting tv licences	210	290	150	0	52	52	37	14	46	..
Business franchise lic. tobac. fuel	227	2	0	0	1	0	0	0	0	..
Other taxes	1 129	1 939	4 136	6 433	7 040	6 819	7 265	7 813	8 697	..
Liquor taxes	97	3	1	23	36	45	5	10	31	..
Dog licenses	0	0	0	0	0	0	0	0	0	..
5220 Non-recurrent taxes	0	0	0	2046	2026	2330	2157	1633	1982	..
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.

Table 4.3. Azerbaijan: Details of tax revenue

Million AZN

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue				11 012	11 449	12 980	14 792	14 732	17 146	26 293
1000 Taxes on income, profits and capital gains				3 129	3 326	3 496	3 498	3 503	4 153	9 997
1100 Of individuals				1 146	1 040	996	952	1 151	1 195	1 474
1110 On income and profits of individuals				1 146	1 040	996	952	1 151	1 195	1 474
1120 On capital gains of individuals				0	0	0	0	0	0	0
1200 Corporate				1 983	2 286	2 500	2 546	2 352	2 958	8 522
1210 On profits of corporates										
1220 On capital gains of corporates										
1300 Unallocable between 1100 and 1200				0	0	0	0	0	0	0
2000 Social security contributions				1 921	2 086	2 403	3 036	3 686	4 578	5 569
2100 Employees				0	0	0	0	0	0	0
2110 On a payroll basis of employees SSC										
2120 On an income tax basis of employees SSC										
2200 Employers				0	0	0	0	0	0	0
2210 On a payroll basis of employers SSC										
2220 On an income tax basis of employers SSC										
2300 Self-employed or non-employed				0	0	0	0	0	0	0
2310 On a payroll basis of self/non-employed SSC										
2320 On an income tax basis of self/non-employed SSC										
2400 Unallocable between 2100, 2200 and 2300 SSC				1 921	2 086	2 403	3 036	3 686	4 578	5 569
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC										
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC										
3000 Taxes on payroll and workforce				0	0	0	0	0	0	0
4000 Taxes on property				225	229	233	263	228	257	279
4100 Recurrent taxes on immovable property				225	229	233	263	228	257	279
Land tax				50	50	51	50	41	46	47
Taxes on property				175	179	182	213	187	211	231
4110 Households recurrent taxes on immovable property										
4120 Other than households recurrent taxes on immovable property										
4200 Recurrent taxes on net wealth				0	0	0	0	0	0	0
4210 Individual recurrent taxes on net wealth										
4220 Corporate recurrent taxes on net wealth										
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				0	0	0	0	0	0	0
4500 Non-recurrent taxes on property				0	0	0	0	0	0	0
4510 Non-recurrent taxes on net wealth										
4520 Non-recurrent taxes on property other than net wealth										
4600 Other recurrent taxes on property except 4100 and 4200				0	0	0	0	0	0	0
5000 Taxes on goods and services				5 306	5 494	6 461	7 627	7 147	7 976	10 197

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5100 Taxes on production, sale, transfer, etc				5 153	5 359	6 347	7 508	7 042	7 857	10 048
5110 General taxes				3 927	4 040	4 736	5 544	5 127	5 546	7 270
5111 Value added taxes				3 624	3 669	4 288	5 185	4 818	5 246	6 946
5112 Sales tax				0	0	0	0	0	0	0
5113 Other				304	371	448	359	309	300	323
Simplified tax				304	371	448	359	309	300	323
5120 Taxes on specific goods and services				1 225	1 319	1 612	1 964	1 915	2 311	2 779
5121 Excises				625	613	729	855	898	1 106	1 359
5122 Profits of fiscal monopolies				0	0	0	0	0	0	0
5123 Customs and import duties				600	707	883	1 109	1 017	1 205	1 420
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 perform activities				153	134	114	119	105	119	149
5210 Recurrent taxes on use of goods and perform activities				0	0	0	0	0	0	0
5211 Recurrent taxes paid by households: motor vehicles				0	0	0	0	0	0	0
5212 Recurrent taxes paid by others: motor vehicles				0	0	0	0	0	0	0
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles				0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods and perform activities				153	134	114	119	105	119	149
Road tax				153	134	114	119	105	119	149
5300 Unallocable between 5100 and 5200				0	0	0	0	0	0	0
6000 Other taxes				431	315	388	368	169	181	251
6100 Paid solely by business				0	0	0	0	0	0	0
6200 Other taxes not solely paid by business				431	315	388	368	169	181	251

Note: Year ending 31st December.
The data are on a cash basis
Local government revenue data are not available.
Heading 4100: Taxes on property include mainly "property tax" which is levied on fixed assets of enterprises.
Source: Ministry of Economy of the Republic of Azerbaijan; State Customs Committee of the Republic of Azerbaijan.

Table 4.4. Bangladesh: Details of tax revenue

Million BDT

	1990	2000	2007	2010	2017	2018	2019	2020	2021	2022
Total tax revenue		187 744	474 357	794 031	2 023 129	2 207 716	2 164 518	2 616 883	2 948 252	3 315 022
1000 Taxes on income, profits and capital gains		35 008	117 447	230 075	611 445	690 745	705 015	866 939	960 880	1 117 920
1100 Of individuals		19 638	48 024	98 932	366 867	414 447	423 009	262 381	388 280	447 170
1110 On income and profits		19 638	48 024	98 932	366 867	414 447	423 009	262 381	388 280	447 170
1120 On capital gains										
1200 Corporate		15 371	69 423	131 143	244 578	276 298	282 006	604 558	572 601	670 750
1210 On profits		15 371	69 423	131 143	244 578	276 298	282 006	604 558	572 601	670 750
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		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										

	1990	2000	2007	2010	2017	2018	2019	2020	2021	2022
4600 Other recurrent taxes on property										
5000 Taxes on goods and services		152 736	356 910	563 956	1 411 684	1 516 971	1 453 156	1 737 413	1 960 072	2 183 869
5100 Taxes on production, sale, transfer, etc		152 736	356 910	563 956	1 411 684	1 516 971	1 453 156	1 737 413	1 960 072	2 183 869
5110 General taxes on goods and services		63 798	176 765	301 943	757 684	873 928	860 984	1 020 597	1 156 799	1 320 501
5111 Value added taxes		63 798	176 765	301 943	757 684	873 928	860 984	1 020 597	1 156 799	1 320 501
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		88 938	180 145	262 013	654 000	643 044	592 172	716 816	803 273	863 368
5121 Excises		36 446	79 695	141 836	398 484	388 529	347 257	408 880	441 558	513 886
Supplementary duty (SD)		36 446	79 695	141 836	398 484	388 529	347 257	408 880	441 558	513 886
5122 Profits of fiscal monopolies		0	0	0	0	0	0	0	0	0
5123 Customs and import duties		51 007	96 014	116 056	243 557	243 248	235 605	304 559	352 767	333 934
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	4 436	4 120	11 959	11 267	9 310	3 376	8 948	15 549
Travel tax		1 485	4 436	4 120	11 959	11 267	9 310	3 376	8 948	15 549
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	6 347	12 531	27 300	13 233
6100 Paid solely by business							0	0	0	0
6200 Other							6 347	12 531	27 300	13 233

Note: .. Not available
Data are on a fiscal year basis ending 31st June. For example, the data for 2022 represent 1 July 2022 to 31 June 2023.
The data are on a cash basis.
Heading 6200: Figures include fines and penalties which are not considered as tax revenues by the OECD because it is not possible to separate them from other tax revenues.
Source: National Board of Revenue of Bangladesh.

Table 4.5. Bhutan: Details of tax revenue

Million BTN

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	2 043	4 006	11 351	21 021	24 579	24 334	19 506	15 748	21 369	26 666
1000 Taxes on income, profits and capital gains	1 217	1 833	6 925	10 355	11 808	11 956	10 941	9 632	13 326	14 645
1100 Of individuals	66	113	705	953	1 335	1 543	2 291	1 367	1 964	2 444
1110 On income and profits	66	113	705	953	1 335	1 543	2 291	1 367	1 964	2 444
Salary income				696	1 111	1 270				
Rental income				34	37	43				
Dividends and interest				125	106	122				
Other income				97	80	108				
1120 On capital gains										
1200 Corporate	1 151	1 720	6 220	9 402	10 473	10 412	8 651	8 265	11 362	12 201
1210 On profits	1 151	1 720	6 220	9 402	10 473	10 412	8 651	8 265	11 362	12 201
Corporate income tax	920	1 363	5 110	8 149	9 014	9 022	7 512	7 225	10 064	10 488
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	1 254	1 459	1 390	1 139	1 040	1 298	1 713
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	- 80	- 9	74	- 32	14	- 12	- 10
Health contribution	22	44	105	- 80	- 9	74	- 32	14	- 12	- 10
4000 Taxes on property	5	9	6	55	34	33	27	119	125	151
4100 Recurrent taxes on immovable property	5	9	6	3	7	7	5	9	9	5
4110 Households	5	9	6	3	7	7	5	9	9	5
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										

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
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	52	28	25	22	110	116	146
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	788	2 115	4 295	10 690	12 746	12 271	8 570	5 983	7 930	11 881
5100 Taxes on production, sale, transfer, etc	788	2 115	4 295	10 346	12 350	11 850	8 226	5 579	7 473	11 353
5110 General taxes on goods and services	309	663	1 636	3 796	4 270	4 714	4 922	4 085	5 576	7 111
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	309	663	1 636	3 796	4 270	4 714	4 922	4 085	5 576	7 111
Goods and commodities				1 710	1 315	1 370	1 486	2 468	3 573	4 149
Beer				952	1 137	1 212	1 438	1 024	1 202	1 686
Vehicles				0	540	643	757	321	0	0
Petroleum products				434	414	522	296	0	520	670
Hotels and restaurants				393	448	500	440	55	75	337
Telecom services				179	223	252	323	3	0	0
Cement				70	92	97	97	59	75	124
Aerated water				35	76	94	85	121	91	103
Entertainment services				23	26	25	0	34	40	42
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	479	1 452	2 659	6 550	8 080	7 136	3 304	1 494	1 898	4 242
5121 Excises	130	880	1 605	3 580	4 834	3 406	803	342	386	575
Distillery products	130	123	321	663	885	906	680	342		
Excise duty refund from India	0	756	1 284	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	1 472	1 712	1 704	1 280	1 149	1 502	1 688
Customs duty on goods and commodities and customs service charge				563	773	678	468	555	510	787
Fuel				411	405	525	401	293	466	615
Motor vehicles				499	534	501	411	301	526	285
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	197	330	570	1 498	1 534	2 026	1 220	4	9	1 979
Sustainable Development Fee (Tourism)	192	314	535	1 372	1 397	1 872	1 108	0	0	1 916
Passenger service charge	5	16	35	126	137	154	112	4	9	63
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	344	395	422	345	404	457	528
5210 Recurrent taxes				303	323	351	290	331	379	436

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5211 Paid by households: motor vehicles				198	214	238	193	196	245	297
5212 Paid by others: motor vehicles				0	0	0	0	0	0	0
5213 Paid in respect of other goods				105	110	114	97	135	134	139
5220 Non-recurrent taxes				41	72	70	54	74	77	92
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
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2022 represent the period from July 2022 to June 2023.
The data are on a cash basis.
Heading 1100: Figures for 2019-22 include a small amount of fines and penalties which are not considered as tax revenues by the OECD.
Heading 1200: Figures for 2019, 2021 and 2022 include a small amount of fines and penalties which are not considered as tax revenues by the OECD.
Heading 5126: Sustainable Development Fee has been classified under heading 5126 in this edition. It was previously classified as non-tax revenue.
Source: Ministry of Finance, Bhutan.

Table 4.6. Cambodia: Details of tax revenue

Million KHR

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue		2 032 849	3 440 971	12 800 088	15 192 684	18 560 887	23 821 776	20 881 713	19 874 770	24 187 310
1000 Taxes on income, profits and capital gains		222 384	290 876	2 952 788	3 798 294	4 367 432	5 467 480	6 110 374	6 219 331	7 653 022
1100 Of individuals		50 421	197 724	835 720	1 031 691	1 106 117	1 296 595	1 343 255	1 334 585	1 569 215
1110 On income and profits		50 421	197 724	835 720	1 031 691	1 106 117	1 296 595	1 343 255	1 334 585	1 569 215
1120 On capital gains										
1200 Corporate		171 963	93 153	2 117 068	2 766 603	3 261 315	4 170 885	4 767 119	4 884 746	6 083 807
1210 On profits		171 963	93 153	2 117 068	2 766 603	3 261 315	4 170 885	4 767 119	4 884 746	6 083 807
1220 On capital gains of corporates										
1300 Unallocable between 1100 and 1200										
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										
4000 Taxes on property				365 151	563 393	794 284	1 103 579	981 380	906 867	1 029 965
4100 Recurrent taxes on immovable property				91 568	108 472	134 017	161 581	153 965	161 847	182 214
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				273 583	454 921	660 267	941 997	827 415	745 019	847 751
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		1 804 697	3 146 690	9 476 106	10 823 127	13 388 678	17 234 748	13 769 113	12 728 646	15 480 650
5100 Taxes on production, sale, transfer, etc		1 804 697	2 095 323	9 242 602	10 552 076	13 083 945	16 866 195	13 337 004	12 285 114	15 004 792

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5110 General taxes on goods and services		730 329	940 348	4 142 807	4 734 680	5 581 051	7 272 114	6 380 770	5 752 233	7 094 430
5111 Value added taxes		719 084	940 348	4 142 115	4 734 640	5 580 970	7 272 100	6 380 768	5 752 233	7 094 428
5112 Sales tax										
5113 Other		11 245		692	40	81	14	2		2
5120 Taxes on specific goods and services		1 074 368	1 154 975	5 099 795	5 817 395	7 502 894	9 594 081	6 956 234	6 532 881	7 910 362
5121 Excises		380 007	902 367	3 095 077	3 832 780	5 128 519	6 674 530	4 750 955	4 399 607	5 358 383
5122 Profits of fiscal monopolies			261							
5123 Customs and import duties		551 280		1 957 120	1 920 676	2 303 136	2 848 269	2 174 133	2 087 208	2 492 506
5124 Taxes on exports		96 691	118 637	31 364	45 512	51 473	48 779	23 807	43 521	56 319
5125 Taxes on investment goods										
5126 Taxes on specific services		46 389	132 307	16 233	18 427	19 767	22 504	7 339	2 545	3 154
5127 Other taxes on internat. trade and transactions			1 404							
5128 Other taxes										
5130 Unallocable between 5110 and 5120										
5200 Taxes on use of goods and to perform activities			1 051 366	233 504	271 052	304 733	368 553	432 110	443 532	475 858
5210 Recurrent taxes			1 051 366	233 504	271 052	304 733	368 553	432 110	443 532	475 858
5211 Paid by households: motor vehicles			1 032 930							
5212 Paid by others: motor vehicles										
5213 Paid in respect of other goods			18 436	233 504	271 052	304 733	368 553	432 110	443 532	475 858
5220 Non-recurrent taxes										
5300 Unallocable between 5100 and 5200										
6000 Other taxes		5 768	3 405	6 044	7 870	10 494	15 970	20 845	19 926	23 673
6100 Paid solely by business										
6200 Other		5 768	3 405	6 044	7 870	10 494	15 970	20 845	19 926	23 673

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.

Table 4.7. China: Details of tax revenue

Billion CNY

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			7 321	13 035	14 437	15 640	21 791	20 349	24 180	24 155
1000 Taxes on income, profits and capital gains			1 896	4 315	4 899	5 484	5 416	5 446	6 293	6 497
1100 Of individuals			484	1 009	1 197	1 387	1 039	1 157	1 399	1 492
1110 On income and profits										
1120 On capital gains										
1200 Corporate			1 412	3 306	3 703	4 097	4 377	4 289	4 894	5 004
Enterprise income tax			1 284	2 885	3 212	3 532	3 730	3 643	4 204	4 370
Land appreciation tax			128	421	491	564	647	647	690	635
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	7 498
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	7 498
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	1 099	1 208	1 321	1 386	1 505	1 691	1 600
4100 Recurrent taxes on immovable property			190	448	496	528	518	490	540	582
4110 Households			0	0	0	0	0	0	0	0
4120 Others			190	448	496	528	518	490	540	582
House property tax			89	222	260	289	299	284	328	359
Urban and town land use tax			100	226	236	239	220	206	213	223
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	651	712	793	868	1 015	1 150	1 018
Stamp tax on securities transactions			54	125	107	98	123	177	248	276
Other stamp duties			50	96	114	122	123	131	160	163
Deed tax			246	430	491	573	621	706	743	579
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	7 621	8 329	8 836	8 990	8 476	9 286	8 560
5100 Taxes on production, sale, transfer, etc			4 769	7 345	8 081	8 601	8 736	8 229	9 051	8 301
5110 General taxes on goods and services			3 730	5 688	6 284	6 734	6 581	6 170	6 720	5 654
5111 Value added taxes			2 614	4 538	6 284	6 734	6 581	6 170	6 720	5 654

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Domestic VAT			2 109	4 071	5 638	6 153	6 235	5 679	6 352	4 872
Import VAT			1 049	1 278	1 597	1 688	1 512	1 391	1 660	1 896
Urban maintenance and construction tax			189	403	436	484	482	461	522	508
Refund of VAT for export			- 733	- 1 215	- 1 387	- 1 591	- 1 648	- 1 361	- 1 814	- 1 622
5112 Sales tax			0	0	0	0	0	0	0	0
5113 Other			1 116	1 150	0	0	0	0	0	0
Business tax			1 116	1 150	0	0	0	0	0	0
5120 Taxes on specific goods and services			1 039	1 658	1 797	1 867	2 155	2 059	2 331	2 647
5121 Excises			794	1 302	1 362	1 420	1 684	1 627	1 822	2 022
Domestic excise tax			607	1 022	1 023	1 063	1 256	1 203	1 388	1 670
Import excise tax			0	0	0	0	69	62	72	103
Motor vehicles purchase tax			179	267	328	345	350	353	352	240
Leaf tobacco tax			8	13	12	11	11	11	12	13
Refund of excise tax for export			0	0	0	0	- 2	- 2	- 2	- 4
5122 Profits of fiscal monopolies			0	0	0	0	0	0	0	0
5123 Customs and import duties			203	260	300	285	289	256	281	286
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	95	135	163	182	175	229	339
Resources tax			42	95	135	163	182	175	229	339
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	248	235	254	246	235	259
5210 Recurrent taxes			24	68	77	83	88	95	102	107
Vehicle and vessel tax			24	68	77	83	88	95	102	107
5211 Paid by households: motor vehicles										
5212 Paid by others: motor vehicles										
5213 Paid in respect of other goods										
5220 Non-recurrent taxes			92	208	170	152	166	152	132	152
Cultivated land use tax			89	203	165	132	139	126	107	126
Vessel tonnage tax			3	5	5	5	5	5	6	5
Environmental protection tax			0	0	0	15	22	21	20	21
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.

Table 4.8. Cook Islands: Details of tax revenue

Thousand NZD

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total tax revenue		76 374	91 161	117 445	142 539	163 423	141 406	90 254	106 580	113 585
1000 Taxes on income, profits and capital gains		29 951	35 916	41 090	52 127	63 029	47 495	36 108	32 882	27 701
1100 Of individuals		19 370	26 277	27 696	30 039	38 432	30 025	19 396	26 228	22 907
1110 On income and profits		19 370	26 277	27 696	30 039	38 432	30 025	19 396	26 228	22 907
Net Income Tax		19 370	26 361	24 768	28 197	36 929	28 757	17 842	24 759	22 074
Withholding Tax		0	- 84	2 928	1 842	1 504	1 268	1 554	1 469	833
1120 On capital gains		0	0	0	0	0	0	0	0	0
1200 Corporate		10 582	9 638	13 394	22 089	24 596	17 470	16 712	6 654	4 794
1210 On profits		10 582	9 638	13 394	22 089	24 596	17 470	16 712	6 654	4 794
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	90 411	100 394	93 911	54 146	73 698	85 884
5100 Taxes on production, sale, transfer, etc		45 801	54 398	75 495	89 199	99 252	93 095	52 940	73 492	84 775
5110 General taxes on goods and services		30 268	37 444	54 708	63 330	72 958	68 579	36 574	57 105	59 072
5111 Value added taxes		30 258	37 381	54 659	63 330	72 958	68 579	36 574	57 105	59 072
VAT revenues (gross)		37 728	45 454	67 855	82 054	86 189	82 242			
VAT refunds		-5 042	-4 365	-7 433	-9 965	-3 697	-3 959			
VAT on Crown Appropriations		-2 428	-3 707	-5 763	-8 759	-9 535	-9 704			
5112 Sales tax		0	0	0	0	0	0	0	0	0
5113 Other		10	63	49	0	0	0	0	0	0

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
5120 Taxes on specific goods and services		15 533	16 955	20 787	25 869	26 294	24 516	16 366	16 387	25 703
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	15 098	14 566	15 407	13 408	11 967	15 229
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	10 771	11 729	9 109	431	4 420	9 156
5127 Other taxes on internat. trade and transactions		0	0	0	0	0	0	2 527	0	1 318
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	1 212	1 142	816	1 206	206	1 108
5210 Recurrent taxes		204	207	229	291	271	323	282	206	298
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	291	271	323	282	206	298
5220 Non-recurrent taxes		417	640	631	922	871	493	924	0	811
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 2022 represent the period from July 2022 to June 2023.
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.

Table 4.9. Fiji: Details of tax revenue

Million FJD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			1 304	2 387	2 679	2 739	2 639	1 607	1 346	1 960
1000 Taxes on income, profits and capital gains			426	730	845	769	714	509	443	549
1100 Of individuals			184	222	231	224	202	182	165	188
1110 On income and profits			184	198	200	177	182	163	144	169
PAYE			184	167	167	146	152	137	125	147
Social responsibility tax			0	11	10	8	7	6	4	5
Fringe benefit tax			0	21	24	22	23	19	15	16
1120 On capital gains			0	23	31	47	20	20	21	19
1200 Corporate			242	508	614	545	512	326	277	361
1210 On profits			242	508	614	545	512	326	277	361
Company Tax			161	348	445	385	358	232	195	274
Dividend and Withholding			73	105	121	120	119	93	68	87
Provisional tax			11	49	59	61	68	32	15	17
Other income taxes			30	44	49	57	50	33	45	40
Income tax refunds			- 34	- 38	- 60	- 78	- 83	- 63	- 46	- 56
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	78	78	98	79	42	0	1
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				78	78	98	79	42	0	1
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	1 580	1 757	1 873	1 846	1 057	903	1 411
5100 Taxes on production, sale, transfer, etc			877	1 578	1 755	1 871	1 844	1 056	903	1 411
5110 General taxes on goods and services			526	774	864	897	886	518	479	878

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5111 Value added taxes			496	653	744	789	798	496	478	878
VAT revenues (gross)			646	943	987	1 049	1 014	733	678	1 099
VAT refunds			- 150	- 290	- 243	- 259	- 216	- 237	- 200	- 221
5112 Sales tax			0	0	0	0	0	0	0	0
5113 Other			31	121	121	107	88	22	0	0
5120 Taxes on specific goods and services			350	804	890	974	958	538	424	533
5121 Excises			88	246	313	373	370	185	134	154
Environmental levy			0	67	108	140	166	55	20	20
Import excises			20	47	54	61	41	13	4	6
Domestic excises			81	134	154	174	167	125	112	127
Other excises			5	2	2	2	2	1	0	1
Rebates			- 17	- 5	- 5	- 4	- 6	- 9	- 3	0
5122 Profits of fiscal monopolies			0	0	0	0	0	0	0	0
5123 Customs and import duties			252	398	419	441	420	305	281	330
5124 Taxes on exports			9	10	10	9	8	8	8	7
5125 Taxes on investment goods			0	0	0	0	0	0	0	0
5126 Taxes on specific services			0	150	148	150	159	39	2	43
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	1	0	0
5210 Recurrent taxes			2	1	2	2	2	1	0	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	2	2	2	1	0	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 0.8% of GDP in 2022) 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.

Table 4.10. Georgia: Details of tax revenue

Million GEL

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	894	2 412	4 868	8 786	9 909	10 445	11 860	10 979	13 550	17 290
1000 Taxes on income, profits and capital gains	189	501	1 778	3 470	3 676	3 984	4 349	4 246	4 791	6 964
1100 Of individuals	108	291	1 202	2 414	2 919	3 247	3 483	3 327	3 776	5 034
1110 On income and profits										
1120 On capital gains										
1200 Corporate	80	210	576	1 056	757	737	866	919	1 015	1 930
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	363	395	441	474	434	511	604
4100 Recurrent taxes on immovable property	46	60	192	363	395	441	474	434	511	604
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	4 426	5 645	5 966	6 825	6 227	8 128	9 569
5100 Taxes on production, sale, transfer, etc	464	1 408	2 834	4 426	5 645	5 966	6 825	6 227	8 128	9 569
5110 General taxes on goods and services	289	987	2 203	3 286	4 123	4 427	5 239	4 533	6 173	7 433
5111 Value added taxes	289	987	2 203	3 286	4 123	4 427	5 239	4 533	6 173	7 433
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	1 140	1 523	1 539	1 586	1 694	1 955	2 136
5121 Excises	95	286	548	1 009	1 421	1 452	1 498	1 615	1 865	2 007
Tobacco		82	248	555	650	669	724	785	878	942
Alcoholic beverages		21	41	79	74	74	72	67	86	94
Petroleum		83	96	129	265	275	275	257	295	310

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Diesel		27	49	87	203	226	224	199	235	213
Kerosene and other oil products		5	8	9	17	18	20	21	26	30
Natural gas for cars		0	5	13	30	35	31	22	21	28
Motor cars engine volume		42	60	111	109	123	118	140	185	223
Other excises		26	41	27	73	32	34	124	138	167
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	53	124	70	70	72	73	79	74	86	126
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	61	30	14	9	5	4	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	527	193	54	212	73	120	153
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.
Heading 4100: Property taxes on yachts, motorboats, airplanes and helicopters have been included in this category from 2018 onwards. They are usually classified under heading 5210 according to the OECD Interpretative Guide but it is not possible to separate them from other property taxes in this case.
Source: Ministry of Finance, Georgia.

Table 4.11. Hong Kong (China), Details of tax revenue

Million HKD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			241 526	347 936	381 519	390 260	353 353	376 229	427 087	405 135
1000 Taxes on income, profits and capital gains			141 360	203 535	205 281	232 729	211 312	216 861	249 363	260 422
1100 Of individuals			48 177	64 297	66 181	66 109	55 412	81 321	82 027	86 210
1110 On income and profits			48 177	64 297	66 181	66 109	55 412	81 321	82 027	86 210
1120 On capital gains			0	0	0	0	0	0	0	0
1200 Corporate			93 183	139 238	139 100	166 620	155 900	135 540	167 336	174 212
1210 On profits			93 183	139 238	139 100	166 620	155 900	135 540	167 336	174 212
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			61 821	86 540	120 855	100 859	91 038	112 053	122 920	92 929
4100 Recurrent taxes on immovable property			10 603	24 622	25 651	20 791	23 787	23 001	23 241	22 943
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			213	19	31	89	53	7	2	9
4310 Estate and inheritance taxes			213	19	31	89	53	7	2	9
4320 Gift taxes			0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions			51 005	61 899	95 173	79 979	67 198	89 045	99 677	69 977
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			30 780	41 926	43 991	45 143	42 969	39 424	44 122	43 165
5100 Taxes on production, sale, transfer, etc			24 123	33 971	35 397	35 711	35 750	32 830	37 955	38 199
5110 General taxes on goods and services			0	0	0	0	0	0	0	0
5111 Value added taxes										
5112 Sales tax										
5113 Other										
5120 Taxes on specific goods and services			24 123	33 971	35 397	35 711	35 750	32 830	37 955	38 199
5121 Excises			7 551	10 254	10 701	10 636	11 391	11 852	12 467	11 982
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

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5125 Taxes on investment goods			0	0	0	0	0	0	0	0
5126 Taxes on specific services			16 572	23 717	24 696	25 075	24 359	20 978	25 488	26 217
Bets and sweeps tax			14 759	21 119	21 959	22 194	22 012	20 877	25 432	25 824
Air passenger departure tax			1 813	2 598	2 737	2 881	2 347	101	56	393
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			6 657	7 955	8 594	9 432	7 219	6 594	6 167	4 966
5210 Recurrent taxes			0	0	0	0	0	0	0	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			0	0	0	0	0	0	0	0
5220 Non-recurrent taxes			6 657	7 955	8 594	9 432	7 219	6 594	6 167	4 966
5300 Unallocable between 5100 and 5200			0	0	0	0	0	0	0	0
6000 Other taxes			7 565	15 935	11 392	11 529	8 034	7 891	10 682	8 619
6100 Paid solely by business			2 452	10 545	3 242	3 500	3 202	3 529	5 795	3 484
6200 Other			5 113	5 390	8 150	8 029	4 832	4 362	4 887	5 135

Note: .. .. Not available
Data are on a fiscal year basis beginning April 1st. For example, the data for 2022 represent the period from April 2022 to March 2023.
Source: Financial Services and the Treasury Bureau, Hong Kong (China).

Table 4.12. Indonesia: Details of tax revenue

Billion IDR

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	119 697	375 136	779 484	1 489 357	1 578 033	1 776 622	1 834 711	1 555 331	1 844 690	2 363 876
1000 Taxes on income, profits and capital gains	57 073	175 541	357 046	666 212	646 793	749 977	772 266	594 033	706 176	998 214
1100 Of individuals		59 733	62 221	209 879	149 726	163 346	179 370	168 150	172 551	318 102
1110 On income and profits			59 540	205 754	145 606	156 783	172 444	162 111	164 904	312 007
1120 On capital gains			2 682	4 124	4 120	6 563	6 927	6 039	7 647	6 095
1200 Corporate		115 808	294 824	456 334	497 067	586 631	592 895	425 883	533 625	680 111
1210 On profits			287 843	426 922	486 885	577 541	585 031	419 083	524 283	665 675
1220 On capital gains of corporates			6 981	29 412	10 182	9 090	7 865	6 800	9 342	14 436
1300 Unallocable between 1100 and 1200	57 073	0	0	0	0	0	0	0	0	0
2000 Social security contributions				47 220	54 401	63 643	79 631	91 024	97 586	101 727
2100 Employees				1 829	2 121	2 494	2 814	1 825	2 457	3 048
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers				4 108	4 650	5 322	5 926	3 791	7 187	8 823
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				41 283	47 630	55 827	70 891	85 409	87 943	89 856
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	24 253	21 854	24 901	26 744	26 038	18 924	29 996
4100 Recurrent taxes on immovable property	3 525	16 217	28 581	19 443	16 770	19 445	21 146	20 954	14 834	23 265
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	4 809	5 083	5 456	5 598	5 085	4 090	6 732
Tax on Acquisition of Land and Building	931	3 432	11 956	4 809	5 083	5 456	5 598	5 085	4 090	6 732
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	53 547	149 791	325 685	592 291	674 209	743 395	745 592	663 844	821 114	1 005 805

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5100 Taxes on production, sale, transfer, etc	53 547	149 791	325 685	592 291	674 209	743 395	745 592	663 844	821 114	1 005 805
5110 General taxes on goods and services	35 232	101 296	230 605	413 295	481 707	537 924	532 116	450 813	551 900	688 027
5111 Value added taxes	35 232	101 296	218 133	396 042	463 528	520 390	515 972	441 773	538 735	667 153
5112 Sales tax	0	0	12 472	17 253	18 179	17 534	16 144	9 041	13 165	20 874
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	178 996	192 502	205 470	213 476	213 031	269 214	317 778
5121 Excises	11 287	33 256	66 166	143 525	153 288	159 589	172 422	176 309	195 518	226 881
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	32 472	35 066	39 117	37 527	32 443	39 123	51 078
5124 Taxes on exports	331	318	8 898	2 999	4 147	6 765	3 527	4 278	34 573	39 820
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	159 380	180 775	194 707	210 479	180 392	200 890	228 135
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4 621	30 155	56 216	159 380	180 775	194 707	210 479	180 392	200 890	228 135
Other local level	3 784	28 105	56 177	157 166	180 101	194 190	208 938	179 170	199 263	227 597
Other non local level	837	2 050	39	2 214	674	517	1 541	1 221	1 627	537

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 in 2022 include revenues from the "Voluntary Disclosure Programme" policy which will not be repeated in the following year.
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).

Table 4.13. Japan: Details of tax revenue

Billion JPY

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	136 236	137 943	132 484	164 970	171 805	175 564	175 432	177 321	187 904	117 425
1000 Taxes on income, profits and capital gains	47 398	46 631	40 034	50 448	52 658	56 083	53 994	53 934	60 006	62 005
1100 Of individuals	28 677	25 222	24 663	30 670	32 325	33 492	32 947	33 189	35 439	36 288
1110 On income and profits	28 677	25 222	24 663	30 670	32 325	33 492	32 947	33 189	35 439	36 288
Income tax	18 789	16 702	12 984	17 978	19 276	20 316	19 571	19 591	21 829	22 481
Prefectural inhabitants tax	3 621	2 606	4 699	5 128	5 376	4 863	4 840	4 955	5 054	5 084
Municipal inhabitants tax	6 044	5 699	6 795	7 365	7 471	8 106	8 325	8 427	8 332	8 472
Enterprise tax	223	216	184	198	203	207	211	216	225	251
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	18 721	21 408	15 372	19 778	20 333	22 591	21 046	20 745	24 567	25 717
1210 On profits	18 721	21 408	15 372	19 778	20 333	22 591	21 046	20 745	24 567	25 717
Corporation tax	11 747	13 274	8 968	10 332	11 995	12 318	10 797	11 235	13 643	13 787
Prefectural inhabitants tax	879	979	777	763	762	835	821	548	512	545
Municipal inhabitants tax	2 176	2 457	1 954	2 392	2 224	2 427	2 395	1 813	1 956	2 210
Enterprise tax	3 918	4 698	2 253	4 395	3 991	4 243	4 385	4 082	4 743	5 250
Local special corporate tax	0	0	1 420	1 782	1 858	2 088	2 044	978	0	0
Local corporate tax	0	0	0	629	654	681	604	1 418	1 881	1 821
Special corporate enterprise tax	0	0	0	0	0	0	0	672	1 832	2 104
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	66 622	68 616	70 588	72 046	71 562	73 613	..
2100 Employees	19 830	20 982	23 593	29 312	30 348	31 243	31 992	31 842	32 780	..
2110 On a payroll basis	19 830	20 982	23 593	29 312	30 348	31 243	31 992	31 842	32 780	..
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2200 Employers	22 456	23 154	24 674	30 540	31 648	32 664	33 479	33 245	34 312	..
2210 On a payroll basis of employers SSC	22 456	23 154	24 674	30 540	31 648	32 664	33 479	33 245	34 312	..
2220 On an income tax basis of employers SSC	0	0	0	0	0	0	0	0	0	..
2300 Selfemployed or nonemployed	5 683	6 712	6 194	6 771	6 620	6 681	6 575	6 476	6 521	..
2310 On a payroll basis of self/non-employed SSC	5 683	6 712	6 194	6 771	6 620	6 681	6 575	6 476	6 521	..
2320 On an income tax basis of self/non-employed SSC	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 unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0	0	..
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0	0	..
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	13 772	14 073	14 196	14 340	14 328	14 779	15 205
4100 Recurrent taxes on immovable property	10 414	10 116	10 225	10 165	10 323	10 386	10 612	10 719	10 655	11 011
Prefectural property tax	11	16	5	3	4	11	8	9	8	5
Municipal property tax	9 041	8 862	8 961	9 077	9 025	9 083	9 286	9 380	9 322	9 632
City planning tax	1 318	1 233	1 256	1 262	1 277	1 291	1 318	1 330	1 326	1 374
Special landholding tax	43	4	3	7	1	0	0	0	0	0

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
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	0	0	0	0	0	0	0	0	0	0
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	1 782	1 566	1 250	2 131	2 292	2 333	2 301	2 315	2 770	2 839
4310 Estate and inheritance taxes	0	0	0	0	0	0	0	0	0	0
Inheritance tax	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
Tax on gifts	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	2 099	1 646	1 403	1 476	1 458	1 477	1 427	1 294	1 353	1 355
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	1 079	1 052	1 073	1 023	920	961	944
Real property acquisition tax	567	477	379	397	407	404	404	374	392	411
4500 Nonrecurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth										
4520 Other nonrecurrent 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	33 711	36 031	34 252	34 599	37 053	39 010	39 783
5100 Taxes on production, sale, transfer, etc	23 180	23 722	22 160	31 254	33 582	31 754	32 046	34 433	36 409	37 134
5110 General taxes	12 350	13 135	12 675	21 931	22 249	22 496	23 148	26 395	28 059	28 518
5111 Value added taxes	12 350	13 135	12 675	21 931	22 249	22 496	23 148	26 395	28 059	28 518
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	9 323	11 333	9 258	8 898	8 038	8 350	8 616
5121 Excises	9 837	9 571	8 622	8 316	10 241	8 121	7 891	7 167	7 398	7 500
Liquor tax	1 816	1 585	1 389	1 320	1 304	1 275	1 247	1 134	1 132	1 128
Sugar excises	0	0	0	0	0	0	0	0	0	0
Local gasoline tax	296	311	294	261	256	251	244	220	222	223
Gasoline tax	2 769	2 908	2 750	2 434	2 396	2 348	2 281	2 058	2 076	2 079
Liquefied petroleum gas tax	28	29	24	17	17	15	14	9	10	10
Aviation fuel tax	104	105	89	66	67	68	65	11	45	49
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	149	141	139	140	134	142	148
Municipal tobacco tax	865	845	788	911	862	850	854	817	871	905
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	933	949	958	945	910	927	928
Vehicle acquisition tax	464	453	192	146	190	198	104	0	0	0
Promotion of power resources development tax	375	359	349	320	326	322	316	311	316	313
Petroleum and coal tax	489	493	502	702	691	701	638	608	636	660
Tobacco tax	876	887	908	914	864	861	874	840	906	934
Special tobacco tax	264	233	163	141	134	125	124	112	112	113

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
International tourist tax	0	0	0	0	0	7	44	1	2	9
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
Monopoly profits	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	877	930	786	939	1 024	1 071	941	820	893	1 053
Customs duty	877	930	786	939	1 024	1 071	941	820	893	1 053
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	68	67	66	66	52	59	63
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	46	45	43	43	39	44	44
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	22	23	22	23	12	14	19
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	2 457	2 450	2 498	2 553	2 620	2 601	2 649
5210 Recurrent taxes	3 027	3 043	2 548	2 435	2 427	2 475	2 530	2 599	2 580	2 629
Automobile tax	1 765	1 753	1 616	1 535	1 541	1 550	1 588	1 623	1 614	1 642
Light vehicle tax	125	152	178	238	249	258	269	285	294	310
Motor vehicle tonnage tax	1 134	1 136	753	660	637	665	671	690	671	677
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	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	0	0	0	0	0	0	0	0	0	0
5220 Nonrecurrent taxes	20	21	21	22	22	23	23	21	21	20
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	348	351	381	418	427	445	454	444	496	432
6100 Paid solely by business	324	297	330	366	371	378	387	385	397	396
Business office tax	324	297	330	366	371	378	387	385	397	396
6200 Other	24	54	52	52	56	67	68	60	99	36
Taxes not in local tax law	24	54	52	52	56	65	67	60	63	36
Other	0	0	0	0	0	2	1	0	35	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).
The Japanese authorities take the view that the Enterprise tax (classified in 1100 and 1200) and the Mineral product tax (classified in 5121) should be classified in heading 6000 since under articles 72 and 519 of the Local Tax Law these taxes are regarded as levies on the business or mining activity itself.

Heading 2000 includes some unidentifiable voluntary contributions.
Heading 2300: Includes contibutions to the National pension, National Health Insurance and the Farmer's pension fund. Contributions to the Farmer's pension fund are not available for the years before 1999.
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.

Table 4.14. Kazakhstan: Details of tax revenue

Million KZT

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	517 777	1938 712	5182 379	7006 053	8707 756	10484 416	11594 940	9934 305	13094 122	20498 317
1000 Taxes on income, profits and capital gains	214 545	1001 587	2072 357	2610 413	3128 907	3972 562	4204 258	3500 145	4971 175	7831 381
1100 Of individuals	51 016	122 999	312 332	691 778	750 212	838 394	876 324	929 588	1134 136	1499 712
1110 On income and profits	51 016	122 999	312 332	691 778	750 212	838 394	876 324	929 588	1134 136	1499 712
From non-foreign citizens	51 016	122 999	276 089	688 023	744 662	831 567	869 181	923 762	1125 119	1490 380
From foreign citizens (local)	0	0	36 243	3 755	5 550	6 828	7 143	5 826	9 017	9 332
1120 On capital gains										
1200 Corporate	163 529	878 588	1760 025	1918 635	2378 695	3134 167	3327 934	2570 557	3837 039	6331 669
1210 On profits	163 529	878 588	1760 025	1918 635	2378 695	3134 167	3327 934	2570 557	3837 039	6331 669
From non-oil companies	163 529	508 771	847 057	1445 066	1545 293	1703 353	1975 134	2045 260	2835 075	3965 494
From oil companies	0	369 817	0	0	0	0	0	0	0	0
From oil companies to National Fund	0	0	912 968	473 569	833 402	1430 814	1352 800	525 297	1001 965	2366 175
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	13 758	131 041	264 710	297 615	330 852	369 835	526 657	726 163	1089 211
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	264 710	297 615	330 852	369 835	526 657	726 163	1089 211
2410 On a payroll basis										
2420 On an income tax basis										
3000 Taxes on payroll and workforce	99 082	197 300	253 830	530 440	576 607	618 505	696 635	727 139	841 279	1035 129
The social tax	99 082	197 300	253 830	530 440	576 607	618 505	696 635	727 139	841 279	1035 129
4000 Taxes on property	21 013	45 996	124 632	227 862	257 012	298 617	322 481	309 811	347 658	373 546
4100 Recurrent taxes on immovable property	20 504	44 526	122 146	226 815	255 868	298 455	322 481	309 811	347 658	373 546
4110 Households	3 230	2 865	4 402	11 906	3 922	22 374	29 386	29 289	31 293	33 166
4120 Others	17 274	41 661	117 744	214 909	251 946	276 082	293 095	280 522	316 366	340 381
Uniform land tax (local)	235	351	762	944	1 004	1 036	1 055	399	134	188
Property tax	13 699	35 157	104 745	200 685	236 542	269 534	292 040	280 122	316 232	340 193
Land tax	3 340	6 153	12 238	13 281	14 401	5 512	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	509	1 470	2 486	1 047	1 143	161	0	0	0	0
4500 Other non-reccurrent taxes on property	0	0	0	0	0	0	0	0	0	0

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
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	2600 514	3372 218	4437 419	5259 064	6000 743	4868 250	6207 711	10167 541
5100 Taxes on production, sale, transfer, etc	168 678	637 765	2497 709	3238 137	4285 158	5080 971	5799 325	4698 929	5995 253	9951 821
5110 General taxes on goods and services	115 159	343 926	677 229	1495 682	1664 699	2034 314	2693 127	2532 524	2807 691	4226 359
5111 Value added taxes	115 159	343 926	677 229	1495 682	1664 699	2034 314	2693 127	2532 524	2807 691	4226 359
Domestic VAT	75 625	68 319	197 358	525 318	532 864	800 800	1221 658	1078 752	972 016	1614 266
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	860 801	1017 876	1124 959	1338 188	1325 816	1710 973	2441 278
Other VAT	0	19 986	44 002	109 563	113 959	108 554	133 281	127 956	124 702	170 814
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	1820 480	1742 455	2620 458	3046 657	3106 198	2166 406	3187 562	5725 463
5121 Excises	19 285	33 416	61 423	205 231	255 994	311 856	343 409	432 653	468 483	759 539
Alcohol	12 939	9 821	15 691	40 712	58 793	79 874	75 013	81 047	92 392	149 759
Tobacco	5 182	5 976	22 903	121 403	137 791	163 140	195 093	218 874	232 546	274 093
Petroleum product	1 164	14 962	20 966	42 042	58 146	67 504	71 761	127 499	141 039	327 092
Automobiles	0	2 636	1 864	0	0	0	0	0	0	0
Others	0	21	0	1 075	1 265	1 338	1 542	5 234	2 506	8 596
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	266 484	296 905	331 629	372 223	344 453	434 881	367 284
5124 Taxes on exports	0	940	492 870	807 011	1154 883	1586 728	1647 138	763 976	1454 320	2419 438
Taxes on exports		940	22 060	688 122	904 476	1099 662	1215 970	603 666	1054 575	1668 385
Taxes on exports to National Fund		0	470 810	118 889	250 408	487 066	431 168	160 311	399 745	751 053
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	25 856	27 144	43 076	38 673	27 142	28 827	48 943
Telecommunication		3 890	5 535	8 124	8 286	8 596	9 281	10 020	10 886	12 223
Placement of outdoor advertisements		1 259	3 723	5 855	5 510	5 615	6 047	5 095	5 962	6 696
Gambling business		0	3 693	10 518	11 746	26 846	21 003	11 628	11 955	30 024
Others (local)		0	1 614	1 359	1 602	2 018	2 341	399	25	1
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	437 873	885 532	773 369	704 755	598 180	801 051	2130 258
Tax on production of useful minerals of non-oil sector companies	15 763	108 453	122 128	159 276	259 183	308 717	365 225	333 013	449 863	548 226
Tax on production of useful minerals of oil sector companies	0	83 633	0	0	0	0	0	0	0	0
Tax on production of useful minerals of oil sector companies to National Fund	0	0	775 005	278 597	626 350	464 652	339 530	265 167	351 188	1582 031
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	10 774	42 268	102 806	134 081	152 261	178 093	201 419	169 321	212 458	215 720
5210 Recurrent taxes	5 901	7 099	26 327	46 879	59 981	67 191	73 032	59 601	73 307	81 749
5211 Paid by households: motor vehicles	3 930	4 877	21 565	38 572	51 271	57 814	63 210	49 564	61 939	69 923
5212 Paid by others: motor vehicles	1 971	2 199	4 697	8 307	8 710	9 377	9 823	10 037	11 368	11 826
5213 Paid in respect of other goods	0	23	65	0	0	0	0	0	0	0
5220 Non-recurrent taxes	4 873	35 169	76 478	87 202	92 280	110 902	128 386	109 720	139 151	133 970
Emissions into the environment	0	25 523	57 982	67 216	72 529	87 126	100 810	85 593	110 934	98 605
Others	4 873	9 646	18 497	19 985	19 752	23 776	27 577	24 127	28 216	35 366
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	3 684	37	6	410	10 198	4 816	988	2 303	136	1 508

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	3 684	37	6	410	10 198	4 816	988	2 303	136	1 508

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.
Heading 5111: Value added tax from foreign Internet companies has been added under "Other VAT" in this edition. It was introduced in January 2022 and levied on the amount of goods and services sold by foreign companies through online platforms to Kazakhstan residents.
Heading 5121: Digital mining fee has been added under excises in this edition. It was introduced in January 2022 and levied according to the volume of energy consumed in the course of digital mining.
Source: Ministry of Finance of the Republic of Kazakhstan.

Table 4.15. Kiribati: Details of tax revenue

Thousand AUD

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total tax revenue			28 450	34 978	42 995	49 167	49 441	51 649	65 970	62 980
1000 Taxes on income, profits and capital gains			13 399	14 256	17 995	20 572	21 492	22 067	26 305	26 865
1100 Taxes on income, profits and capital gains of individuals			6 053	6 794	7 822	10 615	12 789	12 365	13 612	13 966
1110 On income and profits of individuals			6053	6794	7822	10615	12789	12365	13612	13966
1120 On capital gains of individuals										
1200 Taxes on income, profits and capital gains of corporates			7346	7461	10173	9957	8703	9703	12692	12899
1210 On profits of corporates			7346	7461	10173	9957	8703	9703	12692	12899
1220 On capital gains of corporates										
1300 Unallocable between 1100 and 1200			0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)			0	0	0	0	0	0	0	0
2100 Employees SSC										
2110 On a payroll basis of employees SSC										
2120 On an income tax basis of employees SSC										
2200 Employers SSC										
2210 On a payroll basis of employers SSC										
2220 On an income tax basis of employers SSC										
2300 Self-employed or non-employed SSC										
2310 On a payroll basis of self/non-employed SSC										
2320 On an income tax basis of self/non-employed SSC										
2400 Unallocable between 2100, 2200 and 2300 SSC										
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC										
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC										
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 recurrent taxes on immovable property										
4120 Other than households recurrent taxes on immovable property										
4200 Recurrent taxes on net wealth										
4210 Individual recurrent taxes on net wealth										
4220 Corporate recurrent taxes on net wealth										
4300 Estate, inheritance and gift taxes										
4310 Estate and inheritance taxes										
4320 Gift taxes										
4400 Taxes on financial and capital transactions										
4500 Non-recurrent taxes on property										
4510 Non-recurrent taxes on net wealth										

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
4520 Non-recurrent taxes on property other than net wealth										
4600 Other recurrent taxes on property except 4100 and 4200										
5000 Taxes on goods and services			15 051	20 722	25 000	28 595	27 949	29 582	39 666	36 115
5100 Taxes on production, sale, transfer, etc			15 051	20 722	25 000	28 595	27 949	29 582	39 666	36 115
5110 General taxes on goods and services			0	14 548	17 122	20 431	20 149	20 962	28 747	27 609
5111 Value added taxes			0	14 548	17 122	20 431	20 149	20 962	28 747	27 609
5112 Sales tax			0	0	0	0	0	0	0	0
5113 Other (than value added and sales tax)			0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services			15 051	6 173	7 878	8 163	7 800	8 620	10 919	8 506
5121 Excises			0	6 173	7 878	8 163	7 800	8 620	10 919	8 506
5122 Profits of fiscal monopolies			0	0	0	0	0	0	0	0
5123 Customs and import duties			14 799	0	0	0	0	0	0	0
5124 Taxes on exports			0	0	0	0	0	0	0	0
5125 Taxes on investment goods										
5126 Taxes on specific services										
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive										
5128 Other taxes not included within 5121 to 5127 inclusive										
5130 Unallocable between 5110 and 5120			0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities			0	0	0	0	0	0	0	0
5210 Recurrent taxes on use of goods and perform activities										
5211 Recurrent taxes paid by households: motor vehicles										
5212 Recurrent taxes paid by others: motor vehicles										
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles										
5220 Non-recurrent taxes on use of goods and perform activities										
5300 Unallocable between 5100 and 5200			0	0	0	0	0	0	0	0
6000 Taxes other than 1000, 2000, 3000, 4000 and 5000			0	0	0	0	0	0	0	0
6100 Paid solely by business										
6200 Other taxes not solely paid by business										

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Source: Ministry of Finance and Economic Development, Government of Kiribati.

Table 4.16. Korea: Details of tax revenue

Billion KRW

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	136 295	207 345	295 968	430 752	465 470	506 548	523 985	538 450	619 084	691 257
1000 Taxes on income, profits and capital gains	39 254	60 609	82 905	134 503	149 420	172 976	174 040	166 564	205 574	258 193
1100 Taxes on income, profits and capital gains of individuals	19 950	27 570	42 098	75 711	83 121	93 274	91 714	101 286	126 210	141 926
1110 On income and profits of individuals	18 569	23 118	33 935	62 028	67 987	75 251	75 613	77 630	89 503	109 693
Income tax	0	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	0	3 127	4 425	4 125	4 517	4 982	5 577	5 830	6 863	6 785
Wages and salaries income tax	0	10 382	15 517	30 994	34 034	38 000	38 466	40 905	47 231	57 442
Other income tax	0	2 082	2 986	5 346	5 333	5 975	6 640	6 645	7 321	8 350
Global income tax	16 128	4 607	6 369	14 348	16 049	17 483	16 778	16 073	15 990	23 939
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 development tax on interest, bus. Inc. & cap.gains relief	156	116	179	109	104	111	139	225	326	347
Inhabitant tax on income tax (local)	2 285	2 804	4 459	7 106	7 950	8 700	8 013	7 952	11 772	12 830
1120 On capital gains of individuals	1 381	4 452	8 163	13 683	15 134	18 023	16 101	23 656	36 707	32 233
Capital gains tax	1 381	4 452	8 163	13 683	15 134	18 023	16 101	23 656	36 707	32 233
1200 Taxes on income, profits and capital gains of corporates	19 271	33 039	40 807	58 792	66 299	79 702	82 326	65 278	79 364	116 267
1210 On profits of corporates	19 271	33 039	40 807	58 792	66 299	79 702	82 326	65 278	79 364	116 267
Corporation tax - withholding	8 577	5 682	9 095	11 986	11 990	13 174	14 168	13 179	14 928	16 586
Corporation tax - final returns	9 302	24 123	28 173	40 130	47 187	57 763	58 006	42 335	55 468	86 984
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	6 270	6 785	8 307	9 729	9 293	8 343	11 828
Rural development tax corporate income	251	538	445	406	337	458	423	471	625	869
Excess profit tax	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
Capital gains tax	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	33	0	0	0	0	0	0	0	0	0
Business income tax	0	0	0	0	0	0	0	0	0	0
Real estate income tax	0	0	0	0	0	0	0	0	0	0
Defence tax on real estate & business income	0	0	0	0	0	0	0	0	0	0
Rural dev. tax on bus. inc. & cap. gains relief	30	0	0	0	0	0	0	0	0	0
Inhabitant tax before 1990 (local)	0	0	0	0	0	0	0	0	0	0
Farm land tax (local)	3	0	0	0	0	0	0	0	0	0
Inhabitant tax on farm land tax (local)	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	22 759	43 902	69 090	112 658	119 676	128 660	140 071	150 854	162 209	176 747
2100 Employees SSC	8 578	17 632	28 213	48 077	51 125	55 257	60 682	65 384	70 297	77 530
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

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Unemployment assurance	598	1 016	1 358	3 251	3 418	3 666	4 027	4 895	5 159	6 061
National welfare pension fund	4 325	7 746	11 004	16 862	17 864	19 090	20 630	21 722	22 879	24 310
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	2 066	6 060	11 783	21 470	22 814	24 920	27 911	30 184	33 453	38 209
Teachers' pensions	279	520	868	1 410	1 507	1 595	1 678	1 780	1 818	1 837
Government employees pensions	1 144	2 004	2 878	4 533	4 934	5 371	5 796	6 134	6 302	6 409
Military personal pensions	166	286	322	551	588	615	640	669	686	704
2110 On a payroll basis of employees SSC	8 578	17 632	28 213	48 077	51 125	55 257	60 682	65 384	70 297	77 530
2120 On an income tax basis of employees SSC	0	0	0	0	0	0	0	0	0	0
2200 Employers SSC	9 409	18 486	30 856	51 190	54 063	58 712	63 780	67 676	72 773	80 600
Ind. works' insurance fund	1 876	3 182	4 632	6 283	6 429	7 346	7 539	7 088	7 498	8 195
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	5 790	6 082	6 517	7 063	8 024	8 398	9 658
Veterans' relief fund	0	0	0	0	0	0	0	0	0	0
National welfare pension fund	4 340	7 759	11 052	16 928	17 922	19 155	20 631	21 722	22 879	24 310
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	1 547	4 997	11 718	21 074	22 397	24 346	27 110	29 288	32 373	36 759
Teachers' pensions	197	384	594	1 115	1 233	1 348	1 437	1 554	1 625	1 678
Government employees pensions	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis of employers SSC	9 409	18 486	30 856	51 190	54 063	58 712	63 780	67 676	72 773	80 600
2220 On an income tax basis of employers SSC	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed SSC	4 772	7 784	10 021	13 391	14 488	14 691	15 609	17 794	19 139	18 617
2310 On a payroll basis of self/non-employed SSC	0	0	0	0	0	0	0	0	0	0
2320 On an income tax basis of self/non-employed SSC	4 772	7 784	10 021	13 391	14 488	14 691	15 609	17 794	19 139	18 617
2400 Unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0	0	0
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	258	514	714	1 293	1 376	1 492	1 597	1 607	1 755	1 982
Workshop tax on workforce (local)	258	514	714	1 293	1 376	1 492	1 597	1 607	1 755	1 982
Vocational training promotion fund	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16 846	24 697	33 516	49 820	54 406	58 811	59 732	76 512	93 263	82 065
4100 Recurrent taxes on immovable property	3 385	5 030	9 270	13 095	14 319	15 589	17 750	20 044	24 486	26 510
Property tax (local)	728	2 588	4 817	9 930	10 662	11 532	12 677	13 773	14 974	16 277
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	1 450	1 513	1 626	1 681	1 777	1 841	1 915
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

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
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	1 294	1 652	1 873	2 671	3 601	6 130	6 799
Rural dev. tax on comprehensive real estate tax	0	91	208	240	302	356	505	680	1 172	1 300
4110 Households recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4120 Other than households recurrent taxes on immovable property	138	107	101	181	190	202	216	213	369	219
Workshop tax on property (local)	138	107	101	181	190	202	216	213	369	219
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4220 Corporate recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	989	1 873	3 076	5 350	6 785	7 359	8 329	10 375	15 006	14 594
4310 Estate and inheritance taxes	449	702	1 203	1 995	2 342	2 832	3 154	3 904	6 945	7 611
Inheritance tax	449	702	1 203	1 995	2 342	2 832	3 154	3 904	6 945	7 611
Defence tax on inheritance tax	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	540	1 171	1 873	3 355	4 443	4 527	5 175	6 471	8 061	6 983
Gift tax	540	1 171	1 873	3 355	4 443	4 527	5 175	6 471	8 061	6 983
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	31 375	33 302	35 863	33 653	46 093	53 771	40 961
Registration tax (local)	4 528	6 784	7 370	1 708	1 608	1 718	1 837	2 053	2 155	1 896
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	954	1 028	993	947	1 164	1 343	1 179
Rural dev. tax on local registration tax	66	64	144	0	0	0	0	0	0	0
Securities transactions tax	2 736	2 370	3 667	4 468	4 508	6 241	4 473	8 759	10 256	6 303
Rural dev. tax on securities transaction tax	823	958	2 010	1 637	1 775	2 217	1 635	3 616	5 340	3 068
Acquisition tax (local)	3 148	6 649	6 825	21 702	23 487	23 813	23 915	29 536	33 717	27 716
Stamp tax	388	500	522	906	896	881	846	965	960	799
4500 Non-recurrent taxes on property	537	-2	0	0	0	0	0	0	0	0
Asset revaluation tax	537	-2	0	0	0	0	0	0	0	0
4510 Non-recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4520 Non-recurrent taxes on property other than net wealth	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property except 4100 and 4200	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	52 271	71 041	99 769	121 197	129 065	133 095	135 276	131 353	143 100	156 778
5100 Taxes on production, sale, transfer, etc	50 023	69 069	96 573	113 644	121 293	125 207	127 551	123 219	134 745	149 448
5110 General taxes on goods and services	23 212	36 118	51 800	68 229	74 361	77 471	82 174	81 452	89 022	105 558
5111 Value added taxes	23 212	36 118	51 800	68 229	74 361	77 471	82 174	81 452	89 022	105 558
Value added tax	23 212	36 118	51 800	68 229	74 361	77 471	82 174	81 452	89 022	105 558

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Business tax	0	0	0	0	0	0	0	0	0	0
5113 Other (than value added and sales tax)	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	26 811	32 951	44 773	45 415	46 932	47 736	45 377	41 767	45 723	43 890
5121 Excises	18 155	24 888	31 340	34 762	35 779	36 218	34 691	33 013	35 792	30 834
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	3 209	3 035	3 261	3 504	3 008	2 673	3 767
Defence tax on liquor tax	0	0	0	0	0	0	0	0	0	0
Education tax on liquor tax	516	693	724	813	745	788	844	733	608	865
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	15 303	15 553	15 335	14 563	13 938	16 598	11 116
Education tax on transport tax	1 247	1 543	2 133	2 289	2 320	2 304	2 190	2 041	2 497	1 670
Electricity and gas tax	0	0	0	0	0	0	0	0	0	0
Special excise tax	2 985	4 399	5 066	8 881	9 861	10 451	9 719	9 218	9 364	9 318
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	463	602	545	455	440	435	404
Rural development on special excise tax	37	45	24	60	60	56	58	57	59	64
Tobacco sales tax (local)	0	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	2 251	2 448	2 875	3 744	3 603	3 478	3 358	3 578	3 558	3 630
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	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	5 936	6 530	11 046	8 434	8 938	9 213	8 250	7 413	8 629	10 794
Customs duties	5 800	6 317	10 666	8 045	8 529	8 815	7 882	7 059	8 227	10 324
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	366	382	370	345	341	388	452
Rural dev. tax on customs exemptions	37	40	44	23	27	28	23	13	14	18
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	2 219	2 215	2 305	2 436	1 341	1 302	2 262
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	951	959	1 092	1 277	1 138	1 175	1 253
Horse race tax (local)	566	692	1 068	1 060	1 051	1 016	970	169	106	841
Rural dev. tax on horse race tax	84	147	215	208	205	197	189	34	21	168
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

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	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	7 553	7 772	7 888	7 725	8 134	8 355	7 330
5210 Recurrent taxes on use of goods and perform activities	2 248	1 972	3 196	7 553	7 772	7 888	7 725	8 134	8 355	7 330
License tax (local)	241	70	76	0	0	0	0	0	0	0
Automobile tax (local)	2 007	1 902	3 120	7 553	7 772	7 888	7 725	8 134	8 355	7 330
5211 Recurrent taxes paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Recurrent taxes paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods and perform activities	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 Taxes other than 1000, 2000, 3000, 4000 and 5000	4 907	6 582	9 974	11 281	11 527	11 514	13 269	11 560	13 183	15 492
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other taxes not solely paid by business	4 907	6 582	9 974	11 281	11 527	11 514	13 269	11 560	13 183	15 492
Unallocable tax revenue	0	0	0	0	0	0	0	0	0	0
Previous year tax	1 474	2 111	4 449	4 147	4 389	4 430	5 873	4 165	5 147	7 316
Previous year tax (local)	474	633	654	868	715	540	719	259	437	656
Unallocable defence tax	-3	-9	0	0	0	0	0	0	0	0
Education tax on local taxes	2 962	3 847	4 871	6 266	6 423	6 544	6 677	7 136	7 599	7 520

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.

Table 4.17. Kyrgyzstan: Details of tax revenue

Million KGS

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	7 639	15 843	39 157	92 929	102 184	115 483	120 064	104 906	148 168	225 049
1000 Taxes on income, profits and capital gains	1 371	3 489	8 746	16 673	17 940	19 738	22 268	22 732	31 942	50 458
1100 Of individuals	754	1 744	4 407	10 594	11 110	11 474	12 862	12 151	15 325	20 279
1110 On income and profits	754	1 744	4 407	10 594	11 110	11 474	12 862	12 151	15 325	20 279
1120 On capital gains										
1200 Corporate	573	1 283	1 932	3 659	4 301	5 504	6 465	8 356	13 601	25 209
1210 On profits	573	1 283	1 932	3 659	4 301	5 504	6 465	8 356	13 601	25 209
1220 On capital gains of corporates										
1300 Unallocable between 1100 and 1200	44	462	2 408	2 419	2 529	2 760	2 941	2 226	3 016	4 970
Single tax for small businesses	0	0	131	211	202	229	272	237	359	2 443
Patent based tax	0	125	1 493	2 208	2 327	2 531	2 669	1 988	2 646	2 515
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	11	12
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	1 698	1 818	1 966	2 107	2 019	2 258	2 269
4100 Recurrent taxes on immovable property	179	319	1 264	1 698	1 818	1 966	2 107	2 019	2 258	2 269
Real estate tax	0	0	465	708	766	838	878	897	1 021	1 201
Land tax	179	319	799	990	1 052	1 128	1 229	1 123	1 236	1 068
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

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5000 Taxes on goods and services	6 089	11 997	29 145	74 556	82 423	93 778	95 655	80 151	111 967	174 317
5100 Taxes on production, sale, transfer, etc	5 609	11 483	28 744	73 759	81 616	92 649	94 591	79 162	110 883	173 132
5110 General taxes on goods and services	3 797	8 631	22 707	50 891	55 617	64 033	62 678	52 862	76 594	143 482
5111 Value added taxes	2 976	7 089	14 602	39 297	45 131	52 786	50 912	39 461	63 634	107 616
VAT on domestic products	1 237	1 337	4 232	11 942	12 560	11 885	12 092	10 654	15 355	20 419
VAT on imported products	1 739	5 751	10 370	27 355	32 571	40 901	38 820	28 807	48 280	87 198
5112 Sales tax	0	0	3 699	6 014	4 034	4 283	4 216	3 782	4 930	6 436
5113 Other	821	1 542	4 406	5 580	6 452	6 964	7 550	9 619	8 030	29 430
Road tax	0	0	48	0	0	0	0	0	0	0
Deductions for the prevention and liquidation of emergency situations	589	937	- 6	0	0	0	0	0	0	0
Tax on gross income from Kumtor	0	0	4 364	5 580	6 452	6 964	7 550	9 619	8 030	10 581
Others	232	605	0	0	0	0	0	0	0	18 849
5120 Taxes on specific goods and services	1 812	2 852	6 037	22 868	25 999	28 616	31 913	26 300	34 288	29 651
5121 Excises	1 518	1 150	1 689	9 059	9 506	10 296	9 945	8 994	11 371	11 743
Excises on domestic products	1 052	489	521	1 745	1 763	1 767	1 275	977	1 104	1 961
Excises on imported products	466	660	1 169	7 314	7 744	8 529	8 670	8 017	10 267	9 783
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	13 803	16 474	18 300	21 965	17 296	22 896	17 886
5124 Taxes on exports	0	0	6	7	19	19	3	10	21	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	797	807	1 129	1 064	989	1 085	1 185
5210 Recurrent taxes	480	514	401	797	807	844	843	784	823	919
5211 Paid by households: motor vehicles	35	42	401	675	688	727	737	680	697	796
5212 Paid by others: motor vehicles	435	472	0	122	119	116	106	104	126	124
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	285	221	204	261	266
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	37	2	3	2	1	34	3	2 002	- 1 995
6100 Paid solely by business		0	0	0	0	0	0	0	0	0
6200 Other		37	2	3	2	1	34	3	2 002	- 1 995

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.
Heading 5111: VAT on electronic services of foreign organizations has been added to the heading in this edition.
Heading 5112: Tax under the simplified taxation system based on sales tax has been added to the heading in this edition.
Heading 5113: Tax on activities in the field of e-commerce and tax for the development of Kyrgyzstan's mineral resource base levied on Kumtor revenues have been added to the heading in this edition.
Source: National Statistical Committee of Kyrgyzstan.

Table 4.18. Lao PDR: Details of tax revenue

Billion LAK

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			7 101	15 393	15 532	16 565	17 185	15 377	17 357	22 433
1000 Taxes on income, profits and capital gains			1 613	3 375	3 582	3 692	3 856	3 179	4 227	6 174
1100 Of individuals			482	1 624	1 603	1 619	1 646	1 451	1 494	2 215
1110 On income and profits			482	1 624	1 603	1 619	1 646	1 451	1 494	2 215
1120 On capital gains			0	0	0	0	0	0	0	0
1200 Corporate			1 131	1 751	1 980	2 073	2 209	1 728	2 733	3 958
1210 On profits			1 131	1 751	1 980	2 073	2 209	1 728	2 733	3 958
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	105	113	188	201	188	169	188
4100 Recurrent taxes on immovable property			76	105	113	188	201	188	169	188
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	11 913	11 837	12 684	13 128	12 010	12 961	16 071
5100 Taxes on production, sale, transfer, etc			4 720	10 524	10 172	11 718	12 059	10 000	11 783	14 814
5110 General taxes on goods and services			2 033	4 688	4 934	5 201	5 389	4 706	5 617	5 894
5111 Value added taxes			400	4 688	4 934	5 201	5 389	4 706	5 617	5 894
5112 Sales tax			0	0	0	0	0	0	0	0
5113 Other			1 633	0	0	0	0	0	0	0
5120 Taxes on specific goods and services			2 687	5 836	5 238	6 516	6 670	5 295	6 166	8 920
5121 Excises			1 749	4 124	4 234	4 743	4 972	3 602	4 288	5 561
5122 Profits of fiscal monopolies			0	0	0	0	0	0	0	0
5123 Customs and import duties			855	1 655	971	1 059	967	1 070	1 182	2 207
5124 Taxes on exports			70	49	29	38	45	15	23	415

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5125 Taxes on investment goods			0	0	0	0	0	0	0	0
5126 Taxes on specific services			12	7	4	676	686	608	673	737
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	1 389	1 665	966	1 068	2 009	1 178	1 257
5210 Recurrent taxes			692	1 389	1 665	966	1 068	2 009	1 178	1 257
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	1 389	1 665	966	1 068	2 009	1 178	1 257
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.

Table 4.19. Malaysia: Details of tax revenue

Million MYR

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	50 083	84 141	113 573	175 325	183 537	181 064	188 328	162 346	181 959	217 849
1000 Taxes on income, profits and capital gains	27 339	51 040	75 058	103 967	110 260	123 953	128 307	106 572	123 477	145 424
1100 Of individuals	7 015	8 649	17 805	27 566	28 945	32 605	38 680	38 953	27 051	33 776
1110 On income and profits	7 015	8 649	17 805	27 566	28 945	32 605	38 680	38 953	27 051	33 776
1120 On capital gains										
1200 Corporate	19 923	40 962	55 156	72 127	76 226	86 556	84 534	62 837	91 399	106 290
1210 On profits	19 923	40 962	55 156	72 127	76 226	86 556	84 534	62 837	91 399	106 290
Company income tax	13 905	26 381	36 266	63 625	64 465	66 474	63 751	50 065	79 829	82 133
Petroleum income tax	6 010	14 566	18 713	8 422	11 761	20 082	20 783	12 772	11 570	23 421
Offshore business activity tax	8	15	15	81	0	0	0	0	0	736
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	4 274	5 089	4 792	5 093	4 782	5 028	5 358
Cooperatives income tax	87	63	378	90	74	171	189	59	142	116
Withholding income tax	0	1 110	1 268	2 562	3 266	3 117	3 061	2 993	3 035	3 784
Other income tax	0	20	21	43	51	37	43	43	47	48
Real property gains tax	247	236	303	1 492	1 697	1 467	1 800	1 687	1 803	1 411
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	87	0	0	0	0	0	0
2000 Social security contributions	990	1 382	2 008	3 216	3 561	4 301	4 783	5 012	5 195	5 889
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	3 216	3 561	4 301	4 783	5 012	5 195	5 889
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		3	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	0	0		0						
4110 Households										
4120 Others										
4200 Recurrent taxes on net wealth	0	0		0						
4210 Individual										
4220 Corporate										
4300 Estate, inheritance and gift taxes	2	5		3						

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
4310 Estate and inheritance taxes	2	5		3						
Estate Duty	2	5		3						
4320 Gift taxes	0	0		0						
4400 Taxes on financial and capital transactions	0	0		0						
4500 Other non-reccurrent taxes on property	0	0		0						
4510 On net wealth										
4520 Other non-recurrent taxes										
4600 Other recurrent taxes on property	0	0		0						
5000 Taxes on goods and services	19 910	29 216	32 268	62 415	63 952	46 729	48 823	44 822	46 649	58 484
5100 Taxes on production, sale, transfer, etc	17 990	27 051	30 218	59 649	61 148	43 810	45 843	41 887	43 588	55 289
5110 General taxes on goods and services	5 968	7 709	8 171	41 309	44 337	24 207	15 385	14 767	13 598	16 256
5111 Value added taxes	0	0	0	41 206	44 290	20 236	0	0	0	0
5112 Sales tax	5 968	7 709	8 171	103	47	3 971	15 385	14 767	13 598	16 256
Sales tax on local goods	3 894	5 403	4 886		46	1 095	6 445	6 494	4 907	6 248
Sales tax on imported goods	2 074	2 306	3 285		2	2 876	8 940	8 273	8 691	10 008
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	15 854	14 266	16 986	27 038	25 411	29 018	36 701
5121 Excises	3 803	9 322	11 770	11 705	10 112	10 779	10 511	9 856	10 241	12 556
Excise duties on domestic goods	3 803	8 641	9 350	7 721	5 519	4 918	5 131	4 719	4 554	6 944
Malt beer (domestic)						1 696	1 861	1 619	1 479	2 033
Cigarettes (domestic)						234	66	37	0	0
Vehicles (domestic)						2 483	2 443	2 373	2 868	4 691
Other products (domestic)						505	760	690	207	221
Excise duties on imported goods	0	680	2 420	3 984	4 593	5 861	5 380	5 136	5 687	5 612
Cigarettes (imported)						2 681	2 522	2 748	2 927	2 307
Vehicles (imported)						2 803	2 466	2 023	2 286	2 705
Other products (imported)						378	392	365	473	599
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	2 905	2 784	2 897	2 733	2 346	2 645	3 192
Import duty on vehicles						562	479	426	492	602
Import duty on motors, machines and spare parts						681	675	517	642	825
Import duty on alcoholic beverages						100	99	74	0	0
Import duty on steel and metal products						305	298	241	265	263
Import duty on other products						1 248	1 182	1 089	1 245	1 502
5124 Taxes on exports	1 032	2 085	1 810	980	1 355	1 725	1 126	746	2 057	2 622
Export duty on crude petroleum						1 513	1 091	634	614	1 208
Export duty on other products						212	35	112	1 443	1 414
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	103	15	1 473	12 499	12 074	12 019	15 113
Service tax	1 701	2 582	3 926	103	15	1 473	12 283	12 006	12 018	15 112
Other taxes on specific services	0	0	0	0	0	0	216	68	1	1
5127 Other taxes on internat. trade and transactions	110	137	151	160	0	113	169	389	2 057	3 219
5128 Other taxes	0	0	0	0	0	0	0	0	0	0

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5130 Unallocable between 5110 and 5120	1 777	1 831	2 423	2 486	2 545	2 617	3 420	1 709	971	2 331
5200 Taxes on use of goods and to perform activities	1 920	2 165	2 050	2 766	2 805	2 919	2 979	2 936	3 061	3 195
5210 Recurrent taxes	1 918	2 163	2 047	2 763	2 805	2 919	2 979	2 936	3 061	3 195
5211 Paid by households: motor vehicles	1 909	2 147	1 992	2 714	2 805	2 919	2 979	2 936	3 061	3 195
Motor vehicle licences	1 909	2 147	1 992	2 714	2 805	2 919	2 979	2 936	3 061	3 195
5212 Paid by others: motor vehicles	9	15	18	3	0	0	0	0	0	0
Commercial vehicle licences	9	14	17	3						
Tour vehicle licences	0	1	1	0						
5213 Paid in respect of other goods	0	1	38	46	0	0	0	0	0	0
Petroleum Permits	0	1	1	2						
Bank Licences Fees	0	0	37	44						
5220 Non-recurrent taxes	2	2	2	3	0	0	0	0	0	0
Environment Pollution Licences	2	2	2	3						
Film rental tax	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	5 724	5 764	6 081	6 416	5 939	6 639	8 052
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 841	2 499	4 240	5 724	5 764	6 081	6 416	5 939	6 639	8 052
Share transfer tax	0	0	0	0	0	0	0	0	0	0
Stamp duties	1 799	2 460	4 192	5 688	5 665	5 924	6 213	5 506	6 340	8 038
Other direct taxes	42	38	48	37	99	157	203	433	299	14

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.
Source: Ministry of Finance of Malaysia; Social Security Organisation of Malaysia (PERKESO).

Table 4.20. Maldives: Details of tax revenue

Million MVR

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total tax revenue		1 659	2 905	12 154	14 621	15 710	16 389	10 870	14 598	19 393
1000 Taxes on income, profits and capital gains		66	203	3 186	3 327	3 275	3 513	3 654	2 739	4 307
1100 Of individuals		0	0	0	0	0	0	83	217	316
1110 On income and profits		0	0	0	0	0	0	83	217	316
1120 On capital gains		0	0	0	0	0	0	0	0	0
1200 Corporate		66	203	3 186	3 327	3 275	3 513	3 571	2 522	3 991
1210 On profits		66	203	3 186	3 327	3 275	3 513	3 571	2 522	3 991
Business profit tax		0	0	2 674	2 107	2 078	2 210	2 134	1 106	2 148
Bank profit tax		66	203	513	650	564	614	954	675	901
Withholding tax		0	0	0	570	633	688	484	741	942
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										
4000 Taxes on property		3	13	33	96	40	31	1	7	4
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	96	40	31	1	7	4
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		1 591	2 689	8 935	11 198	12 395	12 845	7 214	11 852	15 082
5100 Taxes on production, sale, transfer, etc		1 591	2 689	8 935	11 198	12 395	12 845	7 214	11 852	15 082
5110 General taxes on goods and services		0	0	6 054	6 882	7 689	7 748	4 307	7 733	9 781
5111 Value added taxes		0	0	6 054	6 882	7 689	7 748	4 307	7 733	9 781
Tourism Goods and Services Tax		0	0	4 150	4 199	4 783	4 903	2 220	5 248	6 597
Goods and Services Tax		0	0	1 904	2 683	2 906	2 845	2 087	2 486	3 184
5112 Sales tax		0	0	0	0	0	0	0	0	0
5113 Other		0	0	0	0	0	0	0	0	0

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
5120 Taxes on specific goods and services		1 591	2 689	2 880	4 316	4 706	5 097	2 908	4 119	5 301
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	2 799	3 149	3 412	2 264	2 843	3 497
5124 Taxes on exports		0	0	0	114	102	103	9	0	0
Remittance tax		0	0	0	114	102	103	9	0	0
5125 Taxes on investment goods		0	0	0	0	0	0	0	0	0
5126 Taxes on specific services		345	633	534	1 402	1 455	1 582	635	1 276	1 804
Green tax		0	0	37	696	811	851	352	802	973
Airport service charge		0	36	497	706	645	731	283	473	831
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		0	0	0	0	0	0	0	0	0
5210 Recurrent taxes		0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes		0	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		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.
Heading 5124: Chapter 11 of the Employment Act of Maldives under which "Remittance Tax" was imposed was repealed on 1 January 2020.
Heading 5126: "Airport Service Charges/Departure Tax" has included Airport Service Charges between 2005 and 2021 and included Departure Tax since 2022.
Source: Ministry of Finance, Maldives.

Table 4.21. Marshall Islands: Details of tax revenue

Thousand USD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue		24 386	45 385	50 700	56 281	59 675	63 752	64 538	65 849	68 188
1000 Taxes on income, profits and capital gains		10 894	10 812	13 800	14 782	15 065	16 258	16 429	17 411	16 713
1100 Of individuals		10 894	10 812	13 800	14 782	15 065	16 258	16 429	17 411	16 713
1110 On income and profits of individuals		10 894	10 812	13 800	14 782	15 065	16 258	16 429	17 411	16 713
Income tax payable by Marshallese		6 738	7 491	8 786	9 472	9 828	9 975	10 918	11 705	11 649
Income tax payable by expat		4 156	3 321	5 014	5 310	5 237	6 283	5 511	5 706	5 064
1120 On capital gains of individuals										
1200 Corporate		0	0	0	0	0	0	0	0	0
1210 On profits of corporates										
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			19 836	21 797	25 918	27 535	28 858	31 001	30 406	32 266
2100 Employees			11 020	12 204	13 982	14 747	15 454	15 542	15 904	16 769
2110 On a payroll basis of employees SSC										
2120 On an income tax basis of employees SSC										
2200 Employers			0	0	0	0	0	0	0	0
2210 On a payroll basis of employers SSC										
2220 On an income tax basis of employers SSC										
2300 Self-employed or non-employed			8 817	9 593	11 936	12 788	13 403	15 460	14 501	15 497
2310 On a payroll basis of self/non-employed SSC										
2320 On an income tax basis of self/non-employed SSC										
2400 Unallocable between 2100, 2200 and 2300 SSC			0	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC										
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC										
3000 Taxes on payroll and workforce		131	307	424	564	584	706	0	0	643
4000 Taxes on property		379	240	641	682	709	703	752	710	112
4100 Recurrent taxes on immovable property		379	240	641	682	709	703	752	710	104
4110 Households recurrent taxes on immovable property										
4120 Other than households recurrent taxes on immovable property										
4200 Recurrent taxes on net wealth		0	0	0	0	0	0	0	0	0
4210 Individual recurrent taxes on net wealth										
4220 Corporate recurrent taxes on net wealth										
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		0	0	0	0	0	0	0	0	8
4500 Non-recurrent taxes on property		0	0	0	0	0	0	0	0	0
4510 Non-recurrent taxes on net wealth										
4520 Non-recurrent taxes on property other than net wealth										
4600 Other recurrent taxes on property except 4100 and 4200		0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services		12 774	13 973	13 934	14 210	15 652	17 111	16 189	17 303	18 259
5100 Taxes on production, sale, transfer, etc		12 712	13 931	13 883	14 156	15 593	17 057	16 130	17 232	18 151
5110 General taxes		3 836	6 151	5 617	5 596	7 096	7 576	6 895	7 418	7 963
5111 Value added taxes		0	0	0	0	0	0	0	0	0
5112 Sales tax		0	0	0	0	0	0	0	0	0
5113 Other		3 836	6 151	5 617	5 596	7 096	7 576	6 895	7 418	7 963

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Business Gross Revenue Tax (BGRT) on residents		3 703	6 057	5 447	5 206	6 782	7 269	6 367	6 674	7 065
Business Gross Revenue Tax (BGRT) on non-residents		133	94	170	390	314	307	528	744	898
5120 Taxes on specific goods and services		8 876	7 780	8 266	8 560	8 497	9 481	9 235	9 814	10 188
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		8 830	7 722	8 158	8 466	8 391	9 361	9 266	9 808	10 105
General import duties		6 360	6 094	6 525	6 522	6 551	7 312	7 199	7 528	8 049
Import duties for College of the Marshall Islands (CMI)		1 408	934	1 134	1 331	1 231	1 525	1 620	1 691	1 465
Import duty on fuel		1 062	694	500	613	609	524	447	589	591
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		46	58	108	94	106	120	- 31	6	83
Hotel Gross Revenue Tax		46	58	108	94	106	120	- 31	6	83
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		62	42	51	54	59	54	59	71	108
5210 Recurrent taxes on use of goods and perform activities		62	42	51	54	59	54	59	71	108
5211 Recurrent taxes paid by households: motor vehicles		58	40	49	52	56	51	57	68	69
5212 Recurrent taxes paid by others: motor vehicles		0	0	0	0	0	0	0	0	0
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles		4	2	2	2	3	3	2	3	39
5220 Non-recurrent taxes on use of goods and perform activities		0	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		208	218	104	126	131	117	166	19	195
6100 Paid solely by business		208	218	104	126	131	117	166	19	195
6200 Other taxes not solely paid by business		0	0	0	0	0	0	0	0	0

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st October. For example, the data for 2022 represent the period from October 2021 to September 2022.
The data are on a cash basis
Local government revenue data are not available.
Heading 2000: Social security contributions are not available before 2008. The figures are estimated for 2022 due to data availability issue.
Source: Ministry of Finance of the Republic of the Marshall Islands; The Marshall Islands Social Security Administration.

Table 4.22. Mongolia: Details of tax revenue

Billion MNT

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			2 470	4 567	6 005	7 788	9 033	7 888	10 724	13 473
1000 Taxes on income, profits and capital gains			975	1 043	1 613	2 091	2 556	2 227	3 326	3 827
1100 Of individuals			161	523	651	814	895	829	1 115	1 312
1110 On income and profits			161	523	651	814	895	829	1 115	1 312
1120 On capital gains			0	0	0	0	0	0	0	0
1200 Corporate			814	520	962	1 277	1 661	1 398	2 212	2 515
1210 On profits			814	520	962	1 277	1 661	1 398	2 212	2 515
Corporate tax income revenue			391	520	962	1 277	1 661	1 398	2 212	2 515
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	1 057	1 259	1 569	1 787	1 487	2 205	2 934
2100 Employees			170	465	535	541	701	523	855	1 068
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers			129	494	578	640	776	464	790	1 182
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	99	146	388	310	500	560	684
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	125	157	168	222	228	290	367
4100 Recurrent taxes on immovable property			33	54	62	67	110	120	144	188
4110 Households										
4120 Others										
4200 Recurrent taxes on net wealth			14	72	94	102	112	108	132	160
4210 Individual			0	0	0	0	0	0	0	0
4220 Corporate			14	72	94	102	112	108	132	160
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	14	18
5000 Taxes on goods and services			1 125	2 341	2 976	3 960	4 469	3 946	4 903	6 346
5100 Taxes on production, sale, transfer, etc			1 048	2 129	2 686	3 671	4 182	3 768	4 649	6 104
5110 General taxes on goods and services			579	1 141	1 618	2 196	2 486	2 209	2 838	3 946
5111 Value added taxes			579	1 141	1 618	2 196	2 486	2 209	2 838	3 946
Domestic VAT			208	558	734	898	1 088	1 053	1 230	1 527
Import VAT			423	684	1 032	1 411	1 633	1 504	1 902	2 751
VAT refunds			- 51	- 102	- 148	- 114	- 235	- 348	- 294	- 331
5112 Sales tax			0	0	0	0	0	0	0	0
5113 Other			0	0	0	0	0	0	0	0

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5120 Taxes on specific goods and services			469	989	1 067	1 475	1 696	1 559	1 811	2 158
5121 Excises			276	641	532	768	880	794	844	867
Alcoholic drinks (excluding beer)			93	222	153	174	197	174	190	262
Beer			17	27	27	29	32	28	40	47
Tobacco			11	33	126	123	142	150	154	170
Vehicles			55	27	89	214	232	172	203	282
Fuel and gasoline			100	332	137	227	277	270	257	108
5122 Profits of fiscal monopolies			0	0	0	0	0	0	0	0
5123 Customs and import duties			193	328	512	682	790	741	939	1 256
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	19	23	25	26	24	28	35
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	212	290	289	286	178	255	242
5210 Recurrent taxes			74	192	253	246	237	146	207	215
5211 Paid by households: motor vehicles			10	32	36	38	41	46	53	58
5212 Paid by others: motor vehicles			0	0	0	0	0	0	0	0
5213 Paid in respect of other goods			63	160	218	208	196	100	153	157
5220 Non-recurrent taxes			3	19	37	42	49	32	48	27
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 31st December.
Data are on a cash basis.
Source: Ministry of Finance of Mongolia.

Table 4.23. Nauru: Details of tax revenue

Thousand AUD

	1997	2000	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue				21 459	42 087	56 565	80 022	81 014	76 050	66 763
1000 Taxes on income, profits and capital gains				12 590	27 320	39 731	62 927	63 468	55 419	49 337
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				12 590	27 320	39 731	62 927	63 468	55 419	49 337
Employment Services Tax				10 131	8 657	17 531	19 935	19 518	15 573	12 623
Business Tax				2 459	18 663	22 200	42 992	43 950	39 846	36 714
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				8 869	14 767	16 834	17 094	17 546	20 631	17 426
5100 Taxes on production, sale, transfer, etc				8 200	14 011	15 750	15 953	16 446	19 251	16 194
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				8 200	14 011	15 750	15 953	16 446	19 251	16 194
5121 Excises				0	0	0	0	0	0	0
5122 Profits of fiscal monopolies				0	0	0	0	0	0	0

	1997	2000	2010	2016	2017	2018	2019	2020	2021	2022
5123 Customs and import duties				5 121	12 055	10 000	11 604	13 105	16 588	12 565
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				3 079	1 955	5 750	4 349	3 341	2 663	3 629
DCA Departure tax				615	259	1 747	811	0	0	391
DCA Pax levy				689	289	1 846	949	0	0	475
Telecom tax				1 775	1 407	2 158	2 589	3 341	2 663	2 763
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				670	757	1 084	1 142	1 100	1 380	1 232
5210 Recurrent taxes				286	334	455	700	479	457	554
5211 Paid by households: motor vehicles				0	0	0	0	0	0	0
5212 Paid by others: motor vehicles				0	0	32	44	93	124	104
5213 Paid in respect of other goods				286	334	423	656	386	333	450
5220 Non-recurrent taxes				384	423	629	442	621	922	678
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 2022 represent the period from July 2022 to June 2023.
Source: Nauru Revenue Office.

Table 4.24. New Zealand: Details of tax revenue

Million NZD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	39 765	59 358	62 310	86 535	92 593	99 849	99 619	115 596	125 731	133 879
1000 Taxes on income, profits and capital gains	23 861	37 379	33 494	48 109	51 489	56 220	54 913	65 298	73 629	79 341
1100 Taxes on income, profits and capital gains of individuals	17 126	24 373	23 519	31 844	35 004	37 514	39 574	44 494	51 398	55 589
1110 On income and profits of individuals	17 126	24 373	23 519	31 844	35 004	37 514	39 574	44 494	51 398	55 589
1120 On capital gains of individuals	0	0	0	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporates	4 914	9 957	7 609	13 461	13 584	15 559	12 415	17 819	19 771	20 416
1210 On profits of corporates	4 914	9 957	7 609	13 461	13 584	15 559	12 415	17 819	19 771	20 416
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1 821	3 049	2 366	2 804	2 901	3 147	2 924	2 985	2 460	3 336
NRWT	760	1 096	467	594	619	651	570	470	514	572
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	1 468	1 530	1 659	1 528	999	841	1 658
Dividends	71	74	195	742	752	837	826	1 516	1 105	1 106
Other	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	0	0	0	0	0	0	0	0	0	0
2100 Employees SSC										
2110 On a payroll basis of employees SSC										
2120 On an income tax basis of employees SSC										
2200 Employers SSC	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis of employers SSC										
2220 On an income tax basis of employers SSC										
2300 Self-employed or non-employed SSC	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis of self/non-employed SSC										
2320 On an income tax basis of self/non-employed SSC										
2400 Unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC										
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC										
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	5 257	5 533	5 835	6 137	6 359	6 974	7 515
4100 Recurrent taxes on immovable property	2 049	2 825	4 031	5 178	5 426	5 730	6 036	6 271	6 877	7 390
Local govt rates and services	2 049	2 825	4 031	5 178	5 426	5 730	6 036	6 271	6 877	7 390
Land tax	0	0	0	0	0	0	0	0	0	0
4110 Households recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
4120 Other than households recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual recurrent taxes on net wealth										
4220 Corporate recurrent taxes on net wealth										
4300 Estate, inheritance and gift taxes	2	3	2	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	2	3	2	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	61	83	86	79	107	105	101	88	97	125
Instrument duty	51	75	82	79	107	105	101	88	97	125
Cheque duty	10	8	4	0	0	0	0	0	0	0
4500 Non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Non-recurrent taxes on net wealth										
4520 Non-recurrent taxes on property other than net wealth										
4600 Other recurrent taxes on property except 4100 and 4200	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	13 792	19 054	24 692	33 162	35 570	37 792	38 567	43 938	45 127	47 022
5100 Taxes on production, sale, transfer, etc	12 887	17 822	23 107	30 916	33 210	35 262	35 996	41 122	42 352	44 704
5110 General taxes on goods and services	9 885	14 133	19 143	25 847	27 951	29 521	30 259	35 397	36 858	39 707
5111 Value added taxes	9 885	14 133	19 143	25 847	27 951	29 521	30 259	35 397	36 858	39 707
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Motor vehicles	0	0	0	0	0	0	0	0	0	0
Other sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other (than value added and sales tax)	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 002	3 689	3 964	5 069	5 259	5 741	5 737	5 725	5 494	4 997
5121 Excises	2 148	2 305	1 782	2 222	2 204	2 613	2 460	2 111	1 729	943
On alcoholic beverages	436	516	622	684	699	722	710	780	738	789
Beer	201	264	207	265	265	274	268	308	374	398
Wine	100	154	181	218	227	225	221	229	186	195
Spirits	135	98	234	201	207	223	221	243	178	196
Tobacco	764	834	220	352	399	483	485	45	2	0
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	1 137	1 057	1 201	1 075	1 084	802	- 35
NRF fuel excise	0	0	0	0	0	0	0	0	0	0
Local petroleum fuels	27	30	32	25	23	181	167	179	161	166
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	24	26	26	23	23	26	23
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	2 550	2 738	2 814	3 001	3 292	3 493	3 717
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	297	317	314	276	322	272	337
Lottery (national)	167	256	253	281	301	299	266	314	269	333

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	39	45	13	16	16	15	10	8	3	4
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 not included within 5121 to 5126 inclusive	0	0	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	0	0	0	0	0	0	0	0	0	0
Foreign travel tax	0	0	0	0	0	0	0	0	0	0
International departure tax	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	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	2 246	2 360	2 530	2 571	2 816	2 775	2 318
5210 Recurrent taxes on use of goods and perform activities	905	1 232	1 585	2 246	2 360	2 530	2 571	2 816	2 775	2 318
Motor vehicle registration	181	221	172	223	227	227	226	231	234	235
Heavy traffic fees	532	731	1 016	1 469	1 551	1 673	1 716	1 930	1 840	1 359
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5211 Recurrent taxes paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Recurrent taxes paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles	192	280	397	554	582	630	629	655	701	724
Local authority fees and charges	192	280	397	554	582	630	629	655	701	724
5220 Non-recurrent taxes on use of goods and perform activities	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 Taxes other than 1000, 2000, 3000, 4000 and 5000	0	14	5	7	1	2	2	1	1	1
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other taxes not solely paid by business	0	14	5	7	1	2	2	1	1	1

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 tax liability 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.

Table 4.25. Pakistan: Details of tax revenue

Million PKR

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue				3 969 248	4 469 282	4 477 136	4 751 049	5 742 821	6 925 347	8 423 640
1000 Taxes on income, profits and capital gains				1 343 197	1 536 636	1 445 594	1 524 252	1 731 860	2 280 470	3 272 402
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				1 343 197	1 536 636	1 445 594	1 524 252	1 731 860	2 280 470	3 272 402
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				45 203	68 305	77 422	68 799	55 217	70 888	65 191
Other taxes on property				7 036	5 551	7 026	9 651	0	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				38 167	62 754	70 396	59 148	55 217	70 888	65 191
Stamp duties				38 167	62 754	70 396	59 148	55 217	70 888	65 191
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				2 498 665	2 782 433	2 857 677	3 050 890	3 831 206	4 433 346	4 959 976
5100 Taxes on production, sale, transfer, etc				2 477 383	2 758 310	2 832 827	3 032 911	3 804 427	4 397 127	4 928 271
5110 General taxes on goods and services				1 494 052	1 715 170	1 667 768	1 829 790	2 283 831	2 887 576	3 009 109
5111 Value added taxes				1 494 052	1 715 170	1 667 768	1 829 790	2 283 831	2 887 576	3 009 109
Sales tax				1 323 261	1 491 310	1 464 887	1 596 821	1 990 186	2 531 856	2 592 136
Sales tax on services				170 791	223 860	202 881	232 969	293 645	355 720	416 973
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				983 331	1 043 140	1 165 059	1 203 121	1 520 596	1 509 551	1 919 162

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5121 Excises				487 313	434 815	479 662	576 743	755 412	500 053	984 339
Excise duty				205 205	214 431	242 865	258 113	285 290	329 874	379 398
Petroleum levy				166 697	178 874	206 308	293 681	424 654	127 529	579 910
Petroleum levy on LPG				0	2 122	3 714	3 247	3 507	3 659	3 419
Gas infrastructure development cess				42 149	15 176	21 471	9 346	19 438	18 619	10 940
Natural gas development surcharge				73 262	24 212	5 304	12 356	22 523	20 372	10 672
5122 Profits of fiscal monopolies				0	0	0	0	0	0	0
5123 Customs and import duties				496 018	608 325	685 397	626 378	765 184	1 009 498	934 823
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				21 282	24 123	24 850	17 979	26 779	36 219	31 705
5210 Recurrent taxes				21 282	24 123	24 850	17 979	26 779	36 219	31 705
5211 Paid by households: motor vehicles				21 282	24 123	24 850	17 979	26 779	36 219	31 705
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				82 183	81 908	96 443	107 108	124 538	140 643	126 071
6100 Paid solely by business				0	0	0	0	0	0	0
6200 Other				82 183	81 908	96 443	107 108	124 538	140 643	126 071

Note: .. Not available
Data are on a fiscal year basis beginning 1st July. For example, the data for 2022 represent the period from July 2022 to June 2023.
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.

Table 4.26. Papua New Guinea: Details of tax revenue

Million PGK

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total tax revenue	1 367	3 870	6 573	9 142	9 141	10 476	10 918	9 802	11 129	16 454
1000 Taxes on income, profits and capital gains	936	2 615	4 562	5 956	5 317	6 119	6 070	5 669	6 356	11 252
1100 Of individuals	552	842	1 553	3 037	3 094	3 102	3 212	3 517	3 468	3 652
1110 On income and profits										
1120 On capital gains										
1200 Corporate										
1210 On profits	384	1 772	3 009	2 919	2 224	3 017	2 858	2 151	2 888	7 600
Corporate Income Tax	262	518	1 201	2 375	1 794	1 933	1 697	1 554	1 690	2 757
Mining and Petroleum Tax	0	1 076	1 476	169	114	775	761	183	635	4 036
Royalty tax	2	3	6	11	26	26	26	30	30	31
Management tax	1	2	4	7	17	18	17	20	20	20
Dividend witholding tax	54	155	279	195	182	155	215	216	366	681
Interest witholding tax	64	18	42	162	91	111	128	135	127	55
Non-Resident Insuers Withholding Tax	0	0	0	0	0	0	15	13	20	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	11	9	2	0	1	1
4000 Taxes on property	44	47	65	51	42	100	47	43	1	30
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	42	100	47	43	1	30
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	387	1 206	1 945	3 134	3 770	4 248	4 800	4 090	4 771	5 170
5100 Taxes on production, sale, transfer, etc	386	1 205	1 944	3 134	3 763	4 245	4 797	4 089	4 760	5 167
5110 General taxes on goods and services	325	537	874	1 637	1 905	2 087	2 270	2 088	2 464	2 510
5111 Value added taxes	321	532	865	1 571	1 869	2 067	2 253	2 079	2 457	2 475

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Goods and services tax (inland collection)	177	371	629	1 068	1 131	1 120	1 368	1 325	1 451	1 694
Goods and services tax (port collection)	144	161	236	503	1 299	1 089	1 106	982	1 104	1 112
Goods and services tax (refunds)	0	0	0	0	- 267	- 288	- 276	- 228	- 98	- 331
Goods and services tax (IRC Trust)	0	0	0	0	- 294	146	54	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	4	6	9	66	36	20	17	9	7	35
5120 Taxes on specific goods and services	61	667	1 070	1 497	1 858	2 157	2 527	2 001	2 296	2 657
5121 Excises		334	611	802	1 105	1 075	1 361	1 075	1 281	1 404
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties		101	189	243	249	370	411	363	386	480
5124 Taxes on exports		136	174	316	297	392	398	401	399	436
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	61	95	97	136	193	228	256	163	229	336
Gaming taxes	58	92	93	126	179	205	227	158	228	328
Departure tax	3	3	4	9	14	23	29	5	1	8
5127 Other taxes on internat. trade and transactions	0	0	0	0	14	93	102	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	1	1	1	0	7	3	3	0	12	2
5210 Recurrent taxes	1	1	1	0	6	2	3	0	11	2
5211 Paid by households: motor vehicles	0	0	0	0	6	2	2	0	11	2
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1	1	1	0	0	0	1	0	0	0
5220 Non-recurrent taxes	0	0	0	0	1	1	1	0	0	0
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
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.
Figures 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 Insurers Withholding Tax until 2019.
Source: Department of Finance; PNG Custom Service; Internal Revenue Commission.

Table 4.27. Philippines: Details of tax revenue

Million PHP

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	564 322	863 579	1 333 696	2 456 162	2 778 684	3 176 982	3 525 101	3 203 314	3 505 811	4 049 708
1000 Taxes on income, profits and capital gains	217 797	344 954	523 186	990 968	1 105 874	1 126 014	1 257 602	1 156 254	1 159 792	1 347 216
1100 Of individuals	83 005	118 582	167 605	344 081	391 049	386 748	499 450	467 997	526 961	679 599
1110 On income and profits	78 228	113 549	158 325	325 446	367 166	359 901	473 098	448 714	497 319	646 288
1120 On capital gains	4 777	5 033	9 280	18 635	23 883	26 847	26 352	19 283	29 642	33 311
1200 Corporate	116 980	190 628	328 446	615 493	683 092	702 415	716 690	646 695	594 440	618 703
1210 On profits	114 871	188 876	324 595	605 727	676 031	692 067	706 474	641 242	585 261	609 410
1220 On capital gains of corporates	2 110	1 752	3 851	9 766	7 061	10 348	10 215	5 453	9 180	9 292
1300 Unallocable between 1100 and 1200	17 812	35 744	27 135	31 395	31 732	36 851	41 462	41 563	38 391	48 914
2000 Social security contributions	74 180	107 880	168 434	343 545	372 421	433 582	503 275	503 075	563 586	615 300
2100 Employees										
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers	19 918	23 269	34 045	101 003	111 496	128 526	149 542	151 216	172 691	177 440
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	242 542	260 925	305 056	353 733	351 859	390 895	437 861
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	65 409	77 961	82 940	87 364	85 098	99 733	106 329
4100 Recurrent taxes on immovable property	14 947	25 697	33 224	49 973	61 583	66 041	70 049	70 863	78 196	85 270
Real property tax (local government)	14 947	25 697	33 224	49 973	61 583	66 041	70 049	70 863	78 196	85 270
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	6 638	7 467	7 155	7 219	4 854	9 910	11 834
4310 Estate and inheritance taxes	302	693	1 451	4 723	5 001	3 654	3 299	2 100	4 618	5 305
4320 Gift taxes	178	324	531	1 915	2 466	3 501	3 920	2 754	5 292	6 529
4400 Taxes on financial and capital transactions	1 974	2 749	5 213	8 798	8 910	9 744	10 095	9 380	11 627	9 224
Stock transactions (RA 7717)	1 974	2 749	5 213	8 798	8 910	9 744	10 095	9 380	11 627	9 224
4500 Other non-reccurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth										

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
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	962 763	1 118 976	1 365 047	1 496 801	1 306 841	1 486 869	1 771 997
5100 Taxes on production, sale, transfer, etc	234 202	337 155	540 594	949 396	1 103 612	1 349 435	1 481 146	1 295 205	1 469 562	1 753 381
5110 General taxes on goods and services	96 136	156 667	330 793	619 115	702 012	784 228	832 787	677 415	770 512	1 026 468
5111 Value added taxes	96 136	156 667	330 793	619 115	702 012	784 228	832 787	677 415	770 512	1 026 468
Domestic VAT	53 879	87 855	173 284	331 414	365 235	358 169	406 084	351 849	385 666	481 041
VAT on imports	42 257	68 813	157 509	287 701	336 776	426 059	426 703	325 565	384 846	545 427
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	330 281	401 600	565 207	648 359	617 790	699 050	726 913
5121 Excises	63 954	76 415	88 247	208 791	270 346	383 438	447 062	426 853	483 519	515 713
Domestic excises	61 677	61 816	67 203	163 505	209 493	290 612	317 267	296 169	317 689	312 229
Alcohol products	12 997	17 012	21 781	50 272	61 050	68 809	76 999	77 917	90 128	101 218
Tobacco products	17 427	23 709	31 730	95 055	125 910	136 005	147 633	149 651	176 486	160 301
Petroleum products	28 297	18 709	9 832	13 111	15 512	39 002	42 709	27 602	7 370	220
Automobiles	0	0	0	3 128	4 308	5 814	5 523	2 310	2 778	5 553
Mineral products	243	251	1 306	1 758	2 251	4 918	5 453	5 900	7 872	8 871
Others	2 712	2 134	2 555	181	462	36 064	38 952	32 789	33 054	36 067
Excises on imports	2 277	14 599	21 044	45 286	60 853	92 825	129 795	130 684	165 830	203 485
Alcohol products		1 307	2 807	1 520	1 888	2 293	2 746	2 011	2 349	4 848
Tobacco products		312	167	1	949	498	147	419	233	380
Petroleum products		9 606	9 260	10 866	15 696	43 964	85 709	100 281	136 541	155 391
Automobiles		2 711	8 114	32 391	41 485	41 446	34 006	19 273	18 263	33 130
Mineral products		0	101	264	282	1 338	3 006	4 316	4 651	4 797
Others		663	596	244	554	3 286	4 181	4 385	3 793	4 939
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	63 379	60 555	74 227	73 812	81 436	92 887	113 508
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	58 111	70 700	107 543	127 484	109 501	122 644	97 692
Banks and financial institutions	9 538	14 892	22 857	29 602	33 471	33 087	50 876	45 350	48 643	55 005
Travel tax (CHED/NCAA)	1 043	1 164	1 512	1 694	2 894	3 084	3 487	1 203	42	942
Immigration tax (BID)	47	40	59	87	115	165	241	69	36	78
Other	13 011	16 823	16 440	26 728	34 220	71 207	72 880	62 879	73 923	41 667
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	13 367	15 364	15 612	15 655	11 636	17 307	18 616
5210 Recurrent taxes	3 041	7 207	9 295	13 367	15 364	15 612	15 655	11 636	17 307	18 616
LTO-Motor Vehicle Users' Tax	3 041	7 207	9 295	13 367	15 364	15 612	15 655	11 636	17 307	18 616
5211 Paid by households: motor vehicles										
5212 Paid by others: motor vehicles										

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
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	93 475	103 452	169 400	180 059	152 046	195 831	208 865
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	17 702	36 921	51 768	93 475	103 452	169 400	180 059	152 046	195 831	208 865
Documentary Stamp Tax	16 170	29 431	42 629	80 151	85 916	139 168	145 970	124 521	156 734	172 921
DENR-Forest charges	175	84	239	136	164	192	250	322	493	234
Miscellaneous taxes	1 356	4 543	4 391	5 888	9 086	19 708	22 684	18 244	26 636	21 823
Other taxes (local government)	0	2 863	4 509	7 300	8 286	10 331	11 155	8 960	11 968	13 887

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. Separate line for automobile excise tax collection is available from 2011 onwards. For 1990 to 2010, automobile excise tax collection is aggregated in "Others" along with non-essentials/miscellaneous articles.
Source: Department of Finance of the Philippines.

Table 4.28. Samoa: Details of tax revenue

Million WST

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			341	514	523	572	563	543	555	673
1000 Taxes on income, profits and capital gains			84	117	116	132	130	129	136	139
1100 Of individuals			46	69	68	68	69	69	73	79
1110 On income and profits			46	69	68	68	69	69	73	79
1120 On capital gains			0	0	0	0	0	0	0	0
1200 Corporate			38	48	48	64	60	60	63	60
1210 On profits			38	48	48	64	60	60	63	60
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	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			257	397	408	440	434	414	419	534
5100 Taxes on production, sale, transfer, etc			257	397	408	440	434	414	419	534
5110 General taxes on goods and services			119	198	209	229	232	218	221	282
5111 Value added taxes			119	198	209	229	232	218	221	282
VAGST on Imports										
VAGST on sales of goods and services										
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			137	199	199	211	202	196	198	252
5121 Excises			95	134	127	133	132	127	125	159
Petroleum Levy										

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Import Excise										
Domestic Excise										
5122 Profits of fiscal monopolies			0	0	0	0	0	0	0	0
5123 Customs and import duties			38	55	59	63	55	60	67	84
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			4	10	13	15	14	9	6	10
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 2022 represent the period from July 2022 to June 2023.
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 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.

Table 4.29. Singapore: Details of tax revenue

Million SGD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	25 627	25 687	41 848	58 699	66 363	66 203	67 645	61 409	74 761	82 708
1000 Taxes on income, profits and capital gains	13 538	12 912	18 687	26 378	32 065	30 818	32 535	32 997	37 132	42 154
1100 Of individuals	3 543	3 425	6 470	10 526	10 724	11 706	12 368	12 748	14 223	15 524
1110 On income and profits	3 543	3 425	6 470	10 526	10 724	11 706	12 368	12 748	14 223	15 524
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	9 509	8 589	11 260	14 378	19 810	17 523	18 530	18 631	21 051	24 523
1210 On profits	9 509	8 589	11 260	14 378	19 810	17 523	18 530	18 631	21 051	24 523
From corporate profits	8 316	7 340	10 687	13 602	14 944	16 032	16 732	16 112	18 196	23 072
Statutory board contributions	1 192	1 249	573	776	4 866	1 491	1 798	2 519	2 855	1 451
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	486	898	957	1 474	1 532	1 590	1 637	1 618	1 859	2 108
Withholding taxes	486	898	957	1 474	1 532	1 590	1 637	1 618	1 859	2 108
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	7 638	9 345	9 256	8 961	7 024	11 435	11 045
4100 Recurrent taxes on immovable property	1 535	1 829	2 798	4 359	4 440	4 649	4 761	3 128	4 672	5 095
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	0	0	0	0	0	1	0
4310 Estate and inheritance taxes	71	81	5	0	0	0	0	0	1	0
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	3 278	4 905	4 607	4 199	3 896	6 762	5 950
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	7 967	8 722	14 376	18 638	18 933	19 500	19 466	17 782	20 916	22 483
5100 Taxes on production, sale, transfer, etc	5 462	7 289	12 525	16 490	16 781	16 876	17 047	15 442	18 493	20 108
5110 General taxes on goods and services	2 121	3 815	8 198	11 078	10 960	11 137	11 164	10 346	12 628	14 093
5111 Value added taxes	2 121	3 815	8 198	11 078	10 960	11 137	11 164	10 346	12 628	14 093
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	5 412	5 821	5 739	5 883	5 096	5 865	6 015
5121 Excises	1 847	1 974	2 048	2 730	3 133	3 075	3 264	3 374	3 552	3 248

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Liquors		368	470	640	663	678	678	742	759	821
Tobacco		713	889	986	1 174	1 122	1 160	1 476	1 356	1 114
Petroleum Products		373	419	596	827	784	986	874	1 109	1 055
Motor Vehicles		518	267	502	463	486	435	282	328	257
Compressed Natural Gas Unit Duty		0	0	1	1	0	0	0	0	0
Others		3	5	5	5	6	5	1	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	2 682	2 688	2 664	2 620	1 722	2 313	2 766
Betting Duty	1 494	1 501	2 279	2 682	2 688	2 664	2 620	1 722	2 313	2 766
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	2 506	1 432	1 851	2 148	2 153	2 623	2 419	2 341	2 424	2 375
5210 Recurrent taxes	2 506	1 432	1 851	2 148	2 153	2 623	2 419	2 133	2 226	2 163
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	208	198	212
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	6 045	6 019	6 629	6 683	3 606	5 278	7 025
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 259	1 177	2 706	6 045	6 019	6 629	6 683	3 606	5 278	7 025

Note: .. Not available
Data are on a fiscal year basis ending 31st March. For example, the data for 2022 represent 1 April 2022 to 31 March 2023.
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.

Table 4.30. Solomon Islands: Details of tax revenue

Million SBD

	1997	2000	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			1 376	2 366	2 632	3 013	2 623	2 382	2 361	2 371
1000 Taxes on income, profits and capital gains			418	690	780	794	757	690	714	714
1100 Of individuals			280	411	491	505	509	406	412	446
1110 On income and profits			280	411	491	505	509	406	412	446
1120 On capital gains			0	0	0	0	0	0	0	0
1200 Corporate			137	278	289	288	248	284	302	268
1210 On profits			137	278	289	288	248	284	302	268
Dividend Withholding Tax (WHT)			41	106	114	86	43	71	119	54
Non-resident WHT			43	68	66	59	71	74	48	92
Resident WHT			53	105	110	143	134	138	135	122
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	17	14	16	15	12	11	15
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	17	14	16	15	12	11	15
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	1 660	1 838	2 204	1 852	1 680	1 636	1 642
5100 Taxes on production, sale, transfer, etc			944	1 643	1 821	2 188	1 834	1 660	1 618	1 624
5110 General taxes on goods and services			458	682	773	867	750	703	759	804
5111 Value added taxes			0	0	0	0	0	0	0	0
5112 Sales tax			458	682	773	867	750	703	759	804
5113 Other			0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services			486	961	1 047	1 321	1 084	957	859	821
5121 Excises			106	163	173	233	198	221	202	247

	1997	2000	2010	2016	2017	2018	2019	2020	2021	2022
Tobacco			59	95	109	139	122	139	130	171
Beer			34	61	63	93	55	52	71	75
Spirits			12	7	2	0	18	23	0	1
Other			0	0	0	0	4	6	0	0
5122 Profits of fiscal monopolies			0	0	0	0	0	0	0	0
5123 Customs and import duties			136	215	243	295	261	256	273	248
5124 Taxes on exports			245	582	631	794	624	481	384	325
Export duty on minerals			2	2	1	1	2	0	2	4
Export duty on shells			1	0	0	1	0	1	1	1
Export duty on fish			2	1	2	1	2	1	1	0
Export duty on timber/log			240	579	627	790	618	477	377	317
Export duty on other products			0	1	1	1	2	2	3	4
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	17	17	16	18	19	19	18
5210 Recurrent taxes			7	17	17	16	18	19	19	18
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	17	17	16	18	19	19	18
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) 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.

Table 4.31. Sri Lanka: Details of tax revenue

Million LKR

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			735 869	1 481 735	1 693 118	1 737 533	1 763 910	1 248 961	1 332 637	1 788 548
1000 Taxes on income, profits and capital gains			117 576	238 399	229 842	257 471	372 398	253 299	301 387	533 819
1100 Of individuals			21 754	38 359	43 636	51 924	61 562	28 848	36 971	54 852
1110 On income and profits			21 754	38 359	43 636	51 820	60 959	28 490	36 303	49 537
Pay-As-You-Earn (PAYE)			16 268	28 169	32 920	41 385	49 445	14 973	15 353	25 546
Non-corporate income tax			5 486	10 190	10 716	10 435	11 514	13 517	20 950	23 991
1120 On capital gains			0	0	0	104	602	358	668	5 315
1200 Corporate			57 160	144 134	132 872	159 133	260 486	214 462	251 831	334 476
1210 On profits										
1220 On capital gains of corporates										
1300 Unallocable between 1100 and 1200			38 662	55 906	53 334	46 414	50 351	9 989	12 585	144 491
Tax on interest income			38 662	55 906	53 334	46 414	50 351	9 989	12 410	19 839
Surcharge tax and tax on voluntary disclosure			0	0	0	0	0	0	175	124 652
2000 Social security contributions			11 120	18 046	22 940	25 214	28 985	32 417	34 619	37 416
2100 Employees			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
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			11 120	18 046	22 940	25 214	28 985	32 417	34 619	37 416
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			15 282	0	0	0	0	0	0	0
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			15 282	0	0	0	0	0	0	0
Stamp duties			4 439	0	0	0	0	0	0	0
Debits tax			10 843	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

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5000 Taxes on goods and services			576 515	1 215 145	1 430 210	1 438 671	1 319 257	947 794	978 911	1 198 432
5100 Taxes on production, sale, transfer, etc			576 515	1 215 145	1 430 210	1 438 671	1 319 257	947 794	978 911	1 198 432
5110 General taxes on goods and services			284 060	361 352	557 494	585 986	569 851	251 088	309 375	499 798
5111 Value added taxes			219 990	283 470	443 739	461 650	443 877	233 786	308 213	463 072
Value added tax (VAT) - domestic			120 412	168 134	275 346	282 487	273 963	148 061	185 462	291 619
Value added tax (VAT) - imports			99 578	115 336	168 393	179 163	169 914	85 725	122 751	171 452
5112 Sales tax			0	0	0	0	0	0	0	0
5113 Other			64 070	77 882	113 755	124 336	125 974	17 301	1 162	36 726
Economic Service Charge (ESC)			18 048	20 458	44 720	52 979	55 301	14 950	728	202
Nation Building Tax (NBT) - domestic			19 310	39 029	49 715	51 192	52 446	2 036	355	352
Nation Building Tax (NBT) - imports			26 712	18 395	19 320	20 165	18 227	315	79	61
Social Security Contribution Levy (SSCL)			0	0	0	0	0	0	0	36 111
5120 Taxes on specific goods and services			292 455	853 793	872 716	852 685	749 406	696 706	669 536	698 635
5121 Excises			179 496	543 775	571 860	598 192	511 651	437 375	460 986	523 119
Liquor			36 654	120 238	113 684	113 944	115 443	120 990	138 637	165 188
Cigarettes/Tobacco			40 675	88 792	86 002	92 198	87 367	94 345	88 539	104 160
Petroleum			28 038	55 719	73 983	66 318	61 740	53 111	55 339	53 074
Motor vehicles			21 199	186 499	189 740	204 081	130 378	48 760	18 113	14 504
Ports & Airports Development Levy (PAL)			49 632	88 823	102 360	113 950	112 174	115 442	154 125	180 595
Other			3 298	3 704	6 091	7 701	4 549	4 727	6 234	5 598
5122 Profits of fiscal monopolies			0	0	0	0	0	0	0	0
5123 Customs and import duties			104 090	274 042	267 457	226 167	219 494	246 201	195 710	160 521
Import duties			64 165	156 487	136 501	96 991	98 427	114 183	64 339	50 009
Cess levy			29 752	61 730	59 554	53 369	50 703	49 309	75 543	70 318
Special Commodity Levy (SCL)			10 173	55 825	71 402	75 807	70 364	82 709	55 828	40 194
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			8 869	35 976	33 399	28 326	18 261	13 130	12 840	14 995
Telecommunications levy			8 869	35 976	33 399	28 326	18 261	13 130	12 840	14 995
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			0	0	0	0	0	0	0	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			0	0	0	0	0	0	0	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			15 376	10 145	10 126	16 177	43 269	15 451	17 720	18 881
6100 Paid solely by business			0	0	0	0	0	0	0	0
6200 Other			15 376	10 145	10 126	16 177	43 269	15 451	17 720	18 881

Note: ..Not available
Data are on a fiscal year basis beginning 1st April. For example, the data for 2022 represent the period from April 2022 to March 2023.
The data are on a cash basis.
Figures exclude tax revenues collected by sub-national governments as the data are not available.
Revenue data are provisional in 2021 and 2022.
Heading 2000: The government of Sri Lanka does not consider social security contributions as tax revenues.
Heading 4400: Debits tax was abolished with effect from April 2011. Under the revenue sharing mechanism introduced in 2011 with the Provincial Councils (PCs), 100 percent of the revenue from stamp duties is transferred to PCs.
Heading 5113: Revenues from Nation Building Tax (NBT) from 2011 represent only two thirds of the total revenues from NBT as the remaining one third is transferred to Provincial Councils under the revenue sharing mechanism with them.
Heading 5126: Data from 2011 represents the revenue from telecommunications levy, which was introduced as a composite tax to the telecommunications sector by removing VAT, NBT, Regional Infrastructure Development Levy, Environment Conservation Levy and the mobile subscribers' levy on this sector in 2011.
Source: Department of Inland Revenue, Sri Lanka Customs, Department of Excise, Telecommunications Regulatory Commission of Sri Lanka, Department of Treasury Operations, Department of State Accounts, Department of Fiscal Policy and Central Bank of Sri Lanka.

Table 4.32. Thailand: Details of tax revenue

Million THB

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue	740 147	1 403 136	1 870 452	2 595 696	2 673 414	2 856 898	2 897 782	2 614 153	2 624 302	2 863 368
1000 Taxes on income, profits and capital gains	235 421	491 796	682 860	894 058	893 754	975 030	1 031 929	912 618	923 794	1 064 122
1100 Of individuals	87 420	138 383	187 687	283 003	275 928	281 123	298 444	297 266	295 286	329 925
1110 On income and profits										
1120 On capital gains										
1200 Corporate	148 001	353 413	495 173	611 055	617 826	693 907	733 486	615 352	628 508	734 197
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	145 693	153 488	162 127	172 134	151 347	107 236	119 944
2100 Employees	12 704	33 926	0	68 574	70 993	75 249	79 418	69 116	46 626	52 914
2110 On a payroll basis										
2120 On an income tax basis										
2200 Employers	14 369	33 926	127 844	72 714	74 681	78 656	83 320	73 280	50 670	56 929
2210 On a payroll basis										
2220 On an income tax basis										
2300 Self-employed or non-employed	0	941	4 549	4 405	7 814	8 222	9 396	8 951	9 940	10 102
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	60 364	73 946	78 533	78 277	37 135	35 790	66 585
4100 Recurrent taxes on immovable property	9 094	14 095	24 592	33 751	37 955	38 166	37 098	6 047	5 366	35 617
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	65	218	449	158	364	450
4310 Estate and inheritance taxes										
4320 Gift taxes										
4400 Taxes on financial and capital transactions	7 189	18 508	0	26 613	35 927	40 149	40 731	30 930	30 060	30 518
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	1 477 187	1 533 483	1 620 247	1 596 431	1 495 090	1 540 057	1 593 302
5100 Taxes on production, sale, transfer, etc	444 986	769 142	990 052	1 312 202	1 386 480	1 456 652	1 447 646	1 335 974	1 405 282	1 478 944

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5110 General taxes on goods and services	171 113	343 678	388 856	558 192	584 342	633 623	596 676	552 496	625 344	719 340
5111 Value added taxes	169 425	314 592	388 856	558 192	584 342	633 623	596 676	552 496	625 344	719 340
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	754 010	802 138	823 029	850 969	783 479	779 937	759 604
5121 Excises	180 884	294 687	478 257	589 363	642 966	662 141	683 725	635 347	621 703	591 587
5122 Profits of fiscal monopolies	5 310	5 985	4 879	5 148	7 116	174	928	643	3 124	2 741
5123 Customs and import duties	84 902	107 393	92 675	97 400	90 485	93 665	97 837	84 072	92 726	100 147
5124 Taxes on exports	2 329	3 888	168	103	81	143	209	133	260	92
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	61 996	61 490	66 905	68 270	63 283	62 125	65 037
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	164 985	147 003	163 595	148 785	159 116	134 775	114 358
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	18 394	18 743	20 962	19 010	17 963	17 426	19 415
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 2022 represents 1 October 2021 to 30 September 2022.
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.

Table 4.33. Timor-Leste: Details of tax revenue

Million USD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue				157	280	380	449	266	523	634
1000 Taxes on income, profits and capital gains				148	231	303	371	194	443	521
1100 Of individuals				25	28	32	33	30	34	28
Wages Income Tax (petroleum and mineral revenue)				7	9	14	12	12	15	13
Wages Income Tax (domestic revenue)				17	19	18	21	18	19	15
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				85	167	240	310	140	387	476
Corporate Income Tax				38	65	110	120	31	193	217
Additional Profit Tax				33	91	120	181	100	185	252
Income Tax				14	11	9	9	9	10	7
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				39	36	32	28	25	22	17
Witholding Tax (petroleum and mineral revenue)				6	11	5	7	2	4	4
Withholding Tax (domestic revenue)				33	25	27	21	23	19	14
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				7	50	76	78	72	80	112
5100 Taxes on production, sale, transfer, etc				7	50	76	78	72	80	112
5110 General taxes on goods and services				7	17	29	26	22	28	34
5111 Value added taxes				5	4	10	7	4	7	6

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
5112 Sales tax				3	13	19	19	19	21	28
Service Tax				3	3	4	4	4	5	6
Sales Tax				0	10	15	15	15	16	22
5113 Other				0	0	0	0	0	0	0
5120 Taxes on specific goods and services				0	32	47	52	50	52	78
5121 Excises					23	34	38	37	38	58
5122 Profits of fiscal monopolies					0	0	0	0	0	0
5123 Customs and import duties					9	13	14	13	14	20
5124 Taxes on exports					0	0	0	0	0	0
5125 Taxes on investment goods					0	0	0	0	0	0
5126 Taxes on specific services					0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions					0	0	0	0	0	0
5128 Other taxes					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				0	0	0	0	0	0	0
5210 Recurrent taxes				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				0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200				0	0	0	0	0	0	0
6000 Other taxes				2	0	0	0	0	0	1
6100 Paid solely by business										
6200 Other										

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Revenues collected by the Timor-Leste Customs Authority (TLCA) are not available before 2017. This affects categories 5112, 5121 and 5123.
Heading 2000: Social security contributions are not available.
Source: Timor-Leste Tax Authority; Ministry of Petroleum and Revenue Timor-Leste; Timor-Leste Customs Authority.

Table 4.34. Tokelau: Details of tax revenue

Thousand NZD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue			1 694	2 176	2 518	2 843	3 040	3 279	3 442	3 287
1000 Taxes on income, profits and capital gains			866	1 188	1 404	1 346	1 631	1 667	1 719	1 991
1100 Of individuals			866	1 188	1 404	1 346	1 631	1 667	1 719	1 991
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	988	1 114	1 497	1 409	1 612	1 723	1 296
5100 Taxes on production, sale, transfer, etc			828	988	1 114	1 497	1 409	1 612	1 723	1 296
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	988	1 114	1 497	1 409	1 612	1 723	1 296
5121 Excises			827	984	1 104	1 489	1 406	1 612	1 719	1 288
Duty On Tobacco			379	539	702	966	948	1 101	1 115	736
Duty On Liqour			222	251	200	266	240	288	332	315
Duty On General Goods : resale			226	194	202	257	218	223	272	237

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
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	4	10	8	3	0	4	8
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 2022 represent the period from July 2022 to June 2023.
The data are on a cash basis.
Source: National Statistics Office of Tokelau.

Table 4.35. Vanuatu: Details of tax revenue

Million VUV

	1997	2000	2010	2016	2017	2018	2019	2020	2021	2022
Total tax revenue		6 098	11 089	13 324	16 249	17 976	18 254	14 732	11 543	18 982
1000 Taxes on income, profits and capital gains		0	0	0	0	0	0	0	0	0
1100 Of individuals		0	0	0	0	0	0	0	0	0
1110 On income and profits		0	0	0	0	0	0	0	0	0
1120 On capital gains		0	0	0	0	0	0	0	0	0
1200 Corporate		0	0	0	0	0	0	0	0	0
1210 On profits		0	0	0	0	0	0	0	0	0
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		196	485	383	488	566	648	495	299	451
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	10 603	12 941	15 761	17 410	17 606	14 237	11 244	18 531
5100 Taxes on production, sale, transfer, etc		5 902	8 829	10 708	13 024	14 713	14 598	12 269	10 068	16 355
5110 General taxes on goods and services		3 441	4 301	5 549	6 912	8 235	8 134	6 495	5 364	9 523
5111 Value added taxes		3 441	4 301	5 549	6 912	8 235	8 134	6 495	5 364	9 523
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		2 461	4 528	5 159	6 112	6 478	6 464	5 773	4 705	6 833
5121 Excises		76	1 882	2 219	2 578	2 784	2 830	2 633	2 142	2 779
5122 Profits of fiscal monopolies		0	0	0	0	0	0	0	0	0
5123 Customs and import duties		2 385	2 646	2 940	3 534	3 694	3 635	3 140	2 563	4 054
5124 Taxes on exports		0	0	0	0	0	0	0	0	0

	1997	2000	2010	2016	2017	2018	2019	2020	2021	2022
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		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	1 774	2 233	2 737	2 697	3 008	1 968	1 176	2 176
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.
Source: Department of Finance and Treasury of Vanuatu.

Table 4.36. Viet Nam: Details of tax revenue

Billion VND

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total tax revenue		172 722	546 771	943 196	1 158 960	1 285 632	1 458 674	1 421 593	1 545 217	1 810 534
1000 Taxes on income, profits and capital gains		80 081	174 931	256 753	295 983	345 256	380 016	372 123	446 405	502 111
1100 Of individuals		4 234	26 276	56 723	78 783	94 364	109 406	115 150	127 661	162 944
1110 On income and profits		4 234	26 276	56 723	78 783	94 364	109 406	115 150	127 661	162 944
1120 On capital gains		0	0	0	0	0	0	0	0	0
1200 Corporate		75 847	148 655	200 030	217 200	250 892	270 610	256 973	318 745	339 167
1210 On profits		75 847	148 655	200 030	217 200	250 892	270 610	256 973	318 745	339 167
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	290 861	331 611	406 947	433 147	432 030	519 104
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	290 861	331 611	406 947	433 147	432 030	519 104
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	1 726	1 901	2 060	2 073	2 035	3 215
4100 Recurrent taxes on immovable property		647	1 452	1 537	1 726	1 901	2 060	2 073	2 035	3 215
4110 Households		515	1 396	1 479	1 687	1 874	2 040	2 067	2 025	3 206
4120 Others		132	56	58	39	27	20	6	10	9
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		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	570 390	606 864	669 652	614 250	664 747	786 104
5100 Taxes on production, sale, transfer, etc		89 197	276 922	444 746	542 777	574 455	629 462	579 427	626 581	738 449
5110 General taxes on goods and services		45 878	155 022	251 758	314 508	344 063	362 691	340 068	375 841	445 445
5111 Value added taxes		45 878	155 022	251 758	314 508	344 063	362 691	340 068	375 841	445 445

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Domestic VAT		31 424	98 739	181 770	212 518	228 840	247 100	241 262	249 521	274 382
VAT on imports		14 454	56 283	69 988	101 990	115 223	115 591	98 806	126 320	171 063
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	228 269	230 392	266 771	239 359	250 741	293 004
5121 Excises		43 319	121 900	192 988	228 269	230 392	266 771	239 359	250 741	293 004
Domestic excises		15 716	37 311	66 653	86 585	96 025	106 753	100 090	102 162	135 633
Environmental protection tax		3 943	10 521	27 020	44 666	47 050	63 075	60 631	58 592	43 067
Excise tax on imports		23 660	74 068	99 315	97 018	87 317	96 943	78 638	89 987	114 304
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	27 613	32 409	40 190	34 823	38 166	47 655
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	27 613	32 409	40 190	34 823	38 166	47 655
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. Tax revenues for 2022 are second estimates by the government.
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 includes 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.

5 Comparative and country tables, non-tax revenues, 2007-2022

Non-tax revenue tables, 2007-22

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 2007 to 2022.

Complete series for the comparative and country tables are available on line at OECD (2024), OECD Data explorer and can be accessed at https://data-explorer.oecd.org/ within the theme Taxation/ Global tax revenue or by searching for Asian and Pacific non-tax revenues.

Table 5.1. Total non-tax revenue as percentage of GDP in selected economies, 2007-22

	2007	2010	2015	2016	2017	2018	2019	2020	2021	2022
Bhutan	..	19.8	15.8	13.3	14.8	11.3	17.7	18.1	14.5	13.8
Cambodia[1]	3.1	5.2	3.0	3.8	3.5	3.8	3.8	3.1	2.6	2.8
Cook Islands	5.6	13.0	14.0	16.7	13.7	12.3	14.9	35.0	20.6	17.6
Fiji	..	2.9	2.9	3.2	3.5	3.6	3.5	4.2	7.9	3.7
Hong Kong (China)	..	7.4	4.4	8.9	8.8	7.2	8.2	6.9	9.1	7.6
Kazakhstan	1.7	1.0	1.4	1.2	1.1	1.7	1.5	1.2	1.5	2.3
Kyrgyzstan	6.6	8.3	10.7	7.9	8.5	6.3	7.2	7.4	7.9	7.4
Lao PDR	..	9.5	7.7	4.5	5.3	5.4	5.1	3.8	5.4	4.3
Maldives	15.0	10.4	6.8	7.3	6.8	6.8	6.4	5.9	7.1	9.0
Marshall Islands	50.1	47.1	44.8	46.3	54.0	48.0	47.3	57.9	58.6	52.6
Mongolia	9.4	6.5	6.4	5.1	4.3	4.6	4.3	3.9	4.3	6.5
Nauru	..	..	74.6	81.7	80.6	96.8	93.2	82.6	71.5	58.4
Pakistan	..	..	2.5	2.8	2.0	1.0	3.3	2.1	1.7	1.5
Papua New Guinea	4.0	4.7	3.2	3.2	3.3	4.5	3.3	2.8	3.0	1.9
Philippines	..	..	2.0	1.8	1.7	1.8	2.0	2.3	1.7	1.8
Samoa[2]	7.2	8.8	4.4	4.5	5.3	5.6	10.9	11.5	12.4	7.8
Singapore	5.8	3.5	4.4	4.4	5.3	4.3	7.1	4.6	3.8	3.8
Sri Lanka	1.8	1.5	0.8	1.7	1.0	1.3	0.8	0.8	0.7	0.9
Thailand	2.7	3.3	3.6	3.7	3.6	3.8	3.7	4.0	3.6	3.4
Tokelau[3]	149.3	154.6	230.4	236.5	210.0	218.8	191.2	180.7	166.5	141.1
Vanuatu	1.5	8.6	15.4	9.8	14.2	19.8	24.3	23.6	16.4	9.0
Viet Nam	7.0	4.5	5.3	5.7	6.7	6.8	6.5	6.5	5.6	5.5

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 5.20).
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.

Table 5.2. Non-tax revenue of main headings as percentage of GDP in selected economies, 2022

	Grants	Property income	Sales of goods and services	Fines, penalties and forfeits	Miscellaneous and unidentified revenue
Bhutan	6.1	5.1	2.5	0.0	0.0
Cambodia	1.2	0.4	1.1	0.2	0.2
Cook Islands	9.2	2.6	1.2	0.0	0.0
Fiji	0.4	1.5	1.7	0.0	0.0
Hong Kong (China)	0.0	4.2	2.8	0.1	0.1
Kazakhstan	0.0	1.9	0.1	0.1	0.1
Kyrgyzstan	1.9	2.1	2.2	0.2	0.2
Lao PDR	0.9	2.1	1.2	0.0	0.0
Maldives	0.0	3.6	5.0	0.3	0.3
Marshall Islands	35.0	14.2	1.2	0.0	0.0
Mongolia	0.5	4.5	0.0	0.5	0.5
Nauru	15.9	31.4	5.2	0.1	0.1
Pakistan	0.1	1.0	0.1	0.0	0.0
Papua New Guinea	1.3	0.5	0.0	0.0	0.0
Philippines	0.0	0.8	0.5	0.0	0.0
Samoa[1]	4.6	0.6	2.6	0.0	0.0
Singapore	0.0	2.8	0.9	0.1	0.1
Sri Lanka	0.1	0.3	0.4	0.0	0.0
Thailand	0.0	1.7	1.2	0.0	0.0
Tokelau[2]	60.7	74.0	6.4	0.0	0.0
Vanuatu	0.8	0.0	0.0	0.0	0.0
Viet Nam	0.1	0.5	3.5	0.0	0.0

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 5.20).

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.

Table 5.3. Non-tax revenue of main headings as percentage of total non-tax revenues in selected economies, 2022

	Grants	Property income	Sales of goods and services	Fines, penalties and forfeits	Miscellaneous and unidentified revenue
Bhutan	44.1	37.2	18.5	0.2	0.0
Cambodia	41.8	13.8	37.7	6.6	0.1
Cook Islands	52.4	14.8	6.8	0.1	25.9
Fiji	11.6	41.3	45.0	0.8	1.3
Hong Kong (China)	0.0	54.9	37.1	1.1	6.8
Kazakhstan	0.0	85.0	6.2	5.3	3.5
Kyrgyzstan	25.8	28.2	29.3	3.4	13.4
Lao PDR	20.3	48.8	27.6	0.5	2.7
Maldives	0.0	39.5	55.0	3.0	2.5
Marshall Islands	66.6	27.0	2.2	0.0	4.2
Mongolia	8.5	69.3	0.6	7.3	14.4
Nauru	27.1	53.8	8.9	0.1	10.1
Pakistan	3.9	66.7	4.4	0.0	24.9
Papua New Guinea	70.6	24.7	0.4	0.0	4.3
Philippines	0.3	45.9	25.5	0.0	28.3
Samoa	58.4	8.0	33.4	0.3	0.0
Singapore	0.0	73.4	22.9	1.4	2.3
Sri Lanka	14.9	29.2	42.8	0.0	13.1
Thailand	0.4	50.2	34.7	1.5	13.3
Tokelau	43.0	52.5	4.5	0.0	0.0
Vanuatu	9.2	0.0	0.0	0.0	90.8
Viet Nam	1.6	8.3	63.5	0.0	26.6

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.

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

	2007	2010	2015	2016	2017	2018	2019	2020	2021	2022
Bhutan	..	355	375	327	384	321	470	483	424	432
Cambodia	314	719	724	1 015	1 037	1 245	1 388	1 082	953	1 092
Cook Islands	13	33	43	53	51	49	53	79	58	57
Fiji	..	90	136	159	189	203	191	185	339	184
Hong Kong (China)	..	17 351	13 571	28 989	30 542	26 693	30 319	24 236	34 276	27 710
Kazakhstan	1 801	1 460	2 556	1 666	1 778	3 127	2 730	1 999	2 977	5 119
Kyrgyzstan	253	397	714	537	652	524	677	610	729	908
Lao PDR	..	711	1 104	710	896	975	957	713	998	653
Maldives	281	268	279	322	328	367	368	219	370	557
Marshall Islands	74	76	83	93	115	106	113	142	151	137
Mongolia	404	470	740	566	495	603	611	524	668	1 129
Nauru	..	..	75	88	104	127	121	134	114	93
Pakistan	..	..	8 037	9 514	7 592	4 150	11 396	7 529	7 128	7 079
Papua New Guinea	382	672	703	659	748	1 096	815	662	778	592
Philippines	..	..	6 225	5 681	5 598	6 365	7 376	8 393	6 736	7 384
Samoa	46	62	40	38	47	52	97	92	105	77
Singapore	10 657	8 539	13 526	14 340	18 536	16 463	26 838	16 477	17 204	18 594
Sri Lanka	704	870	661	1 455	961	1 200	755	670	660	694
Thailand	6 823	11 153	14 146	14 938	15 998	19 027	20 250	20 095	18 149	16 385
Tokelau	9	11	23	24	22	26	23	22	22	18
Vanuatu	8	56	114	76	125	184	226	238	151	93
Viet Nam	5 465	6 404	12 442	14 411	18 514	20 748	21 608	22 478	20 852	22 389

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.

Table 5.5. Bhutan: Details of non-tax revenue

Million NU

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue	6 321	9 296	16 539	21 679	25 491	20 889	33 130	34 989	31 257	32 575
Grants	3 711	6 425	10 498	12 987	14 847	10 516	16 426	14 882	13 584	14 363
Property income	2 001	2 197	5 091	7 433	9 372	8 966	11 792	11 522	11 894	12 123
Rents and royalties	94	93	176	623	2 465	2 768	3 287	4 911	4 811	5 255
Interest and dividends	1 907	2 104	4 915	6 810	6 907	6 198	8 505	6 611	7 084	6 869
Druk Holding and Investments (DHI) dividends	0	0	1 470	4 037	4 020	3 349	4 551	3 020	3 976	3 361
DGPC dividends	1 201	1 391	1 519	0	0	0	0	0	0	0
Other dividends	95	151	8	5	41	57	55	19	105	168
Net surplus transfers from the Royal Monetary Authority (RMA)	562	315	187	874	1 001	1 550	3 011	2 001	440	811
Interest receipt from corporations			1 731	1 895	1 846	1 242	887	1 571	2 562	2 529
Other property income	0	0	0	0	0	0	0	0	0	0
Sales of goods and services	531	488	838	1 182	1 166	1 210	4 843	8 479	5 683	6 013
Fines, penalties and forfeits	0	0	0	77	107	197	69	106	96	74
Miscellaneous and unidentified revenue	78	186	112	0	0	0	0	0	0	1
Total tax and non-tax revenue	8 364	13 302	27 891	42 700	50 070	45 222	52 635	50 737	52 626	59 241

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2022 represent the period from July 2022 to June 2023.
The data are on a cash basis.
Grants: Data are sourced from annual reports of the Royal Monetary Authority of Bhutan.
Rents and royalties: Sustainable Development Fee has been classified as tax revenue in this edition. It was previously reported under rents and royalties. Bid values of coal mine, gypsum mine, dolomite mine, limestone mine and riverbed material have been added under rents and royalties in this edition.
Sales of goods and services: Auction of vehicle, auction of goods and commodities, transit halt charges, vehicle parking fee and deposit for valuation of government equipment have been added under sales of goods and services in this edition.
Miscellaneous and unidentified revenue: Capital revenues between 1990 and 2014 have been added under this category.
Source: Ministry of Finance, Bhutan; Royal Monetary Authority of Bhutan.

Table 5.6. Cambodia: Details of non-tax revenue

Million KHR

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue		1 101 628	3 011 113	4 113 236	4 194 068	5 038 225	5 639 402	4 445 400	3 958 333	4 587 555
Grants		646 508	2 318 638	2 010 468	1 706 636	2 132 905	2 200 916	2 036 914	1 720 871	1 918 640
Property income		22 295	178 391	194 870	222 774	363 058	424 095	566 121	600 894	631 204
Rents and royalties		12 207	148 220	91 227	109 733	119 046	126 135	141 450	179 087	195 139
Interest and dividends		10 088	30 151	103 606	113 000	243 958	297 894	424 585	421 722	435 974
Other property income		0	21	37	41	53	66	86	85	91
Sales of goods and services		351 296	480 520	1 779 585	2 080 861	2 326 094	2 747 769	1 514 256	1 290 175	1 731 508
Fines, penalties and forfeits		0	33 480	125 687	180 720	212 066	250 971	323 612	279 595	301 324
Miscellaneous and unidentified revenue		81 530	83	2 627	3 076	4 103	15 651	4 497	66 798	4 880
Total tax and non-tax revenue		3 134 477	6 452 084	16 913 325	19 386 752	23 599 112	29 461 178	25 327 113	23 833 103	28 774 865

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.

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

Thousand NZD

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total non-tax revenue		74 610	45 942	60 999	72 213	70 821	80 832	122 491	81 956	90 357
Grants		61 190	22 411	35 902	47 449	33 060	52 827	63 162	71 167	47 325
Green Climate Fund (GCF)		0	0	0	0	1 823	7 704	766	2 063	6 225
OIDGF Aid Fund		7 547	306	0	0	0	0	0	0	0
NZODA Revenue		39	20 123	20 889	25 021	21 876	32 496	53 604	60 477	34 432
AusAid Revenue		25	0	498	2 250	66	0	0	0	0
UNESCO Revenue		88	0	84	1 371	0	0	0	0	0
UNDP Revenue		1 723	619	1 559	2 302	2 183	6 887	0	0	0
EU Revenue		41 815	179	603	6 587	945	0	1 006	258	1 778
Global Environment Facility (GEF)		0	0	0	0	3 140	3 614	1 024	676	1 133
Other		9 952	1 183	12 269	9 918	3 027	2 126	6 762	7 694	3 758
Property income		5 769	9 327	11 307	18 680	28 321	17 550	10 830	5 811	13 409
Rents and royalties		433	3 528	7 714	12 797	20 522	13 262	9 904	5 811	10 235
Fishing Licences		433	3 528	7 714	7 651	15 164	5 219	4 016	2 382	7 223
Fisheries Catch Revenue		0	0	0	255	0	0	0	0	0
Fisheries - US Treaties		0	0	0	4 890	5 358	8 043	5 888	3 429	3 012
Interest and dividends		5 337	5 800	3 593	5 883	7 799	4 288	926	0	3 175
Dividend Income		2 400	2 672	0	0	0	0	0	0	0
Interest Income (Crown Accounts)		2 809	3 100	1 673	2 372	2 483	2 968	926	0	3 175
Interest Inc from SOE Advances		128	28	1 102	791	760	360	0	0	0
Other dividends		0	0	818	2 720	4 556	960	0	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	3 682	3 176	2 794	10 490	4 978	6 181
Immigration Fees		380	496	715	935	1 064	965	856	0	1 422
Financial Supervisory Comm		340	605	917	262	279	319	8 264	4 978	2 310
Numismatic Revenue		297	457	600	511	537	172	662	0	1 188
Drivers Licence Fees		275	718	292	214	289	256	119	0	330
Censorship Fees		0	12	2	3	2	1	1	0	1
Upper Air Space Fees		290	442	545	545	577	922	186	0	455
Other fees		103	112	426	1 212	428	159	202	0	476
Seabed Exploration Licenses		0	0	0	0	0	0	200	0	0
Fines, penalties and forfeits		19	72	23	248	2 302	246	923	0	56
Miscellaneous and unidentified revenue		5 947	11 289	10 271	2 155	3 962	7 415	37 086	0	23 386
Total tax and non-tax revenue		150 984	137 104	178 444	214 752	234 243	222 238	212 745	188 536	203 942

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2022 represent the period from July 2022 to June 2023.
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.

Table 5.8. Fiji: Details of non-tax revenue

Million FJD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue			173	334	391	424	413	402	702	404
Grants			9	26	20	57	46	117	411	47
Property income			54	143	174	178	186	114	137	167
Rents and royalties			1	49	63	81	74	54	79	88
Interest and dividends			52	94	111	97	112	60	58	79
Other property income			0	0	0	0	0	0	0	0
Sales of goods and services			100	139	181	178	175	165	149	182
Fines, penalties and forfeits			3	3	3	2	2	2	1	3
Miscellaneous and unidentified revenue			8	22	13	9	4	4	3	5
Total tax and non-tax revenue			1 477	2 721	3 071	3 164	3 052	2 009	2 048	2 364

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.

Table 5.9. Hong Kong (China): Details of non-tax revenue

Million HKD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue			134 801	225 018	238 025	209 233	237 573	188 001	266 433	217 012
Grants			0	0	0	0	0	0	0	0
Property income			49 881	50 927	49 089	58 754	73 252	76 889	103 309	119 185
Rents and royalties			15 948	30 202	27 646	18 412	24 853	24 463	22 876	25 884
Interest and dividends			33 933	20 725	21 443	40 342	48 399	52 426	80 433	93 301
Other property income			0	0	0	0	0	0	0	0
Sales of goods and services			75 278	139 555	176 927	129 500	152 924	98 310	152 911	80 613
Land premium			65 545	127 970	164 811	116 861	141 728	88 713	143 044	69 928
Fees and charges			6 250	7 329	7 743	8 199	7 290	6 101	6 667	7 483
Utilities			3 483	4 256	4 373	4 440	3 906	3 496	3 200	3 202
Fines, penalties and forfeits			1 159	1 496	2 327	2 837	1 801	4 772	2 594	2 370
Miscellaneous and unidentified revenue			8 483	33 040	9 682	18 142	9 596	8 030	7 619	14 844
Total tax and non-tax revenue			376 327	572 954	619 544	599 493	590 926	564 230	693 520	622 147

Note: .. Not available
Data are on a fiscal year basis beginning April 1st. For example, the data for 2022 represent the period from April 2022 to March 2023.
Data excludes gains from assets sales according to the Annex B in OECD Interpretative Guide. They are considered as non-tax revenues by Hong Kong, China. Asset sales amounted to 56 million Hong Kong dollars in fiscal year 2021 and zero in 2022.
Source: Financial Services and the Treasury Bureau, Hong Kong (China).

Table 5.10. Kazakhstan: Details of non-tax revenue

Million KZT

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue	9 602	118 709	215 084	570 159	579 564	1077 776	1044 730	825 617	1267 981	2355 113
Grants	0	0	0	0	0	0	0	0	1	1
Property income	1 077	83 346	122 981	310 653	348 294	879 240	818 358	621 795	1035 489	2001 770
Rents and royalties	1 025	59 214	104 339	283 854	314 864	843 534	736 381	467 879	882 327	1724 958
Interest and dividends	52	22 604	16 289	24 014	30 784	33 709	79 558	150 530	149 923	273 396
Other property income	0	1 528	2 352	2 785	2 645	1 996	2 419	3 386	3 239	3 416
Sales of goods and services	8 525	32 143	59 965	183 868	129 057	123 938	138 926	132 753	118 052	145 705
Fines, penalties and forfeits	0	3 220	32 138	69 673	102 234	74 572	87 424	71 039	114 398	124 542
Miscellaneous and unidentified revenue	0	0	0	5 965	- 21	26	21	30	41	83 095
Total tax and non-tax revenue	527 379	2057 422	5397 463	7576 211	9287 321	11562 192	12639 670	10759 922	14362 103	22853 430

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.
Source: Ministry of Finance of the Republic of Kazakhstan.

Table 5.11. Kyrgyzstan: Details of non-tax revenue

Million KGS

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue	2 215	4 478	18 228	37 574	44 905	36 058	47 264	47 145	61 659	75 573
Grants	608	393	7 022	9 877	13 467	9 216	13 489	11 818	13 738	19 492
Property income	334	1 352	5 005	10 226	8 641	9 813	9 302	12 270	18 541	21 285
Rents and royalties	33	545	3 331	1 929	2 673	3 177	3 662	3 778	5 071	7 143
Interest and dividends	129	717	1 674	8 296	5 968	6 636	5 640	8 493	13 470	14 142
Other property income	172	90	0	0	0	0	0	0	0	0
Sales of goods and services	1 150	2 672	5 389	13 952	13 294	13 388	15 363	13 038	19 278	22 153
Fines, penalties and forfeits	32	42	244	659	767	1 043	1 332	1 666	2 075	2 534
Miscellaneous and unidentified revenue	91	21	568	2 861	8 737	2 597	7 778	8 353	8 027	10 109
Total tax and non-tax revenue	9 854	20 321	57 385	130 503	147 090	151 540	167 329	152 051	209 827	300 622

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.

Table 5.12. Lao PDR: Details of non-tax revenue

Billion LAK

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue			5 877	5 770	7 393	8 194	8 317	6 454	9 730	9 380
Grants			3 931	1 749	2 346	2 929	2 829	2 565	3 678	1 908
Property income			1 417	2 019	3 089	3 156	2 858	1 984	3 636	4 577
Rents and royalties			701	971	1 316	1 097	1 180	926	1 704	3 187
Timber royalties			48	127	335	38	22	44	25	8
Hydro-power royalties			140	369	371	418	538	319	479	532
Natural resource taxes			513	474	610	641	620	563	1 200	2 647
Interest and dividends			716	1 048	1 773	2 058	1 678	1 058	1 932	1 390
Other property income			0	0	0	0	0	0	0	0
Sales of goods and services			486	1 800	1 744	1 869	1 971	1 525	1 540	2 589
Fines, penalties and forfeits			37	180	83	49	35	36	25	51
Miscellaneous and unidentified revenue			5	23	131	191	624	343	851	256
Total tax and non-tax revenue			12 978	21 163	22 925	24 758	25 502	21 831	27 087	31 813

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Source: Ministry of Finance, Lao PDR.

Table 5.13. Maldives: Details of non-tax revenue

Million MVR

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total non-tax revenue		0	3 433	4 304	5 061	5 649	5 667	3 382	5 706	8 582
Grants		0	0	0	0	0	0	0	0	0
Property income		0	2 353	1 874	2 504	2 692	2 712	1 552	2 694	3 393
Rents and royalties		2 108	1 202	1 352	1 597	1 643	1 779	744	2 172	2 049
Interest and dividends		0	1 151	523	907	1 048	933	808	521	1 344
Other property income		1 353	0	0	0	0	0	0	0	0
Sales of goods and services		645	678	2 082	2 214	2 472	2 446	1 516	2 291	4 718
Fines, penalties and forfeits		708	114	269	244	278	235	152	379	254
Miscellaneous and unidentified revenue		0	287	78	100	208	274	163	342	217
Total tax and non-tax revenue		430	6 338	16 458	19 682	21 359	22 056	14 252	20 304	27 975

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Rents and royalties: "Rent from Goifaalabba, Hinna" and "Rent from Resorts" have been classified under rents and royalties in this edition based on government information. They were previously classified under sales of goods and services.
Sales of goods and services: All licence and registration fees have been classified under sales of goods and services in this edition based on government information. Some were previously classified under heading 5200 taxes on use of goods and perform activities.
Source: Ministry of Finance, Maldives.

Table 5.14. Marshall Islands: Details of non-tax revenue

Thousand USD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue		68 821	75 501	93 484	115 159	106 471	113 446	141 535	150 699	137 400
Grants		62 800	68 200	59 100	65 300	67 300	71 900	93 900	107 300	91 500
Property income		3 978	5 134	32 587	47 476	36 835	37 721	38 826	34 294	37 109
Rents and royalties		1 356	2 000	26 286	40 032	29 440	29 141	31 300	26 000	25 600
Fishing fees		1 356	2 000	26 286	40 032	29 440	29 141	31 300	26 000	25 600
Interest and dividends		2 622	3 134	6 301	7 443	7 395	8 580	7 526	8 294	11 509
Interest		1 622	134	176	149	116	154	140	122	90
Dividends		0	0	0	0	0	0	0	0	3
Contributions from Trust Company of the Marshall Islands (ship registry)		1 000	3 000	6 125	7 294	7 279	8 426	7 386	8 172	11 416
Other property income		0	0	0	0	0	0	0	0	0
Sales of good and services		1 311	985	1 240	1 468	1 950	3 056	3 467	3 715	3 018
Administrative fees		1 124	873	1 027	1 381	1 886	3 012	3 376	3 398	2 285
Incidental sales by nonmarket establishments		187	112	213	87	64	44	91	317	733
Fines, penalties and forfeits		0	0	0	0	0	0	0	0	55
Miscellaneous and unidentified revenue		731	1 183	557	916	385	769	5 342	5 390	5 718
Total tax and non-tax revenue		93 206	120 887	144 184	171 441	166 146	177 198	206 073	216 548	205 588

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st October. For example, the data for 2022 represent the period from October 2021 to September 2022.
The data are on a cash basis
Local government revenue data are not available.
Grants: Data are sourced from IMF Article IV staff reports.
Source: Ministry of Finance of the Republic of the Marshall Islands; International Monetary Fund.

Table 5.15. Mongolia: Details of non-tax revenue

Billion MNT

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue			639	1 214	1 207	1 486	1 628	1 476	1 904	3 545
Grants			38	77	62	89	88	166	160	300
Property income			320	470	482	670	793	585	678	2 456
Rents and royalties			265	466	446	593	766	564	649	1 979
Interest and dividends			55	4	36	77	27	21	29	477
Other property income			0	0	0	0	0	0	0	0
Sales of goods and services			33	118	150	170	158	80	128	21
Fines, penalties and forfeits			36	193	75	113	160	219	218	260
Miscellaneous and unidentified revenue			211	355	438	445	427	425	720	509
Total tax and non-tax revenue			3 109	5 781	7 211	9 275	10 661	9 363	12 628	17 018

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

Table 5.16. Nauru: Details of non-tax revenue

Thousand AUD

	1997	2000	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue				118 508	136 159	169 334	173 363	194 077	151 518	133 750
Grants				30 900	33 300	21 100	32 000	79 000	41 900	36 300
Property income				48 042	48 170	73 684	76 021	63 006	58 942	71 948
Rents and royalties				46 910	47 111	72 492	73 771	60 284	58 292	51 606
Fishing days, licences and support vessels				46 897	46 363	71 374	73 279	59 798	58 199	51 256
DCA Air navigation and rental fees				13	748	1 118	492	486	94	351
Interest and dividends				1 132	1 059	1 192	2 250	2 722	650	20 341
Other property income				0	0	0	0	0	0	0
Sales of goods and services				33 591	49 802	57 661	46 399	31 006	31 878	11 879
Visa Fees RPB				27 844	28 357	20 282	21 113	5 772	5 061	5 079
DJBC Operations				3 740	2 657	5 450	3 370	4 212	5 089	4 225
Other sales of goods and services				2 007	18 788	31 929	21 916	21 022	21 727	2 575
Fines, penalties and forfeits				0	0	0	0	0	0	133
Miscellaneous and unidentified revenue				5 975	4 887	16 889	18 943	21 066	18 799	13 490
Total tax and non-tax revenue				139 967	178 246	225 899	253 385	275 091	227 569	200 513

Note: .. Not available
Data are on a fiscal year basis beginning 1st July. For example, the data for 2022 represent the period from July 2022 to June 2023.
Grants: Data are sourced from IMF Article IV reports. Data for 2022 is IMF estimate.
Source: Nauru Revenue Office; Grant data are taken from the IMF *World Economic Outlook*.

Table 5.17. Pakistan: Details of non-tax revenue

Million PKR

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue				992 753	795 687	456 611	1 554 602	1 191 549	1 142 036	1 258 865
Grants				25 278	36 954	33 023	33 483	31 000	32 000	49 000
Property income				494 498	465 532	236 268	1 305 300	893 944	829 425	840 255
Rents and royalties				63 724	71 230	109 611	97 528	84 250	121 743	171 125
Interest and dividends				430 774	394 302	126 657	1 207 772	809 694	707 682	669 130
Other property income				0	0	0	0	0	0	0
Sales of goods and services				87 828	28 710	38 645	32 165	27 900	38 880	55 628
Fines, penalties and forfeits				0	0	0	0	0	0	0
Miscellaneous and unidentified revenue				385 149	264 491	148 675	183 654	238 705	241 731	313 982
Total tax and non-tax revenue				4 962 001	5 264 969	4 933 747	6 305 651	6 934 370	8 067 383	9 682 505

Note: .. Not available
Data are on a fiscal year basis beginning 1st July. For example, the data for 2022 represent the period from July 2022 to June 2023.
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 the IMF Article IV report. Data for 2020 is IMF estimate. Data for 2021 and 2022 are IMF projections.
Source: Pakistan Bureau of Statistics; International Monetary Fund.

Table 5.18. Papua New Guinea: Details of non-tax revenue

Million PGK

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total non-tax revenue			1 826	1 946	2 384	3 609	2 762	2 291	2 731	2 085
Grants			1 391	820	1 440	1 836	1 776	1 425	2 088	1 472
Property income			341	911	861	1 064	529	741	552	514
Rents and royalties			0	0	19	30	28	23	21	34
Interest and dividends			341	911	842	1 033	501	719	531	480
Dividends			40	455	279	380	120	150	150	180
Mining and Petroleum Dividends			299	456	562	653	381	569	381	300
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	63	32	37	9	11	8
Fines, penalties and forfeits			0	0	2	2	2	3	1	0
Miscellaneous and unidentified revenue			95	215	18	676	418	113	79	90
Total tax and non-tax revenue			8 400	11 088	11 525	14 085	13 680	12 093	13 860	18 538

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 Commission.

Table 5.19. Philippines: Details of non-tax revenue

Million PHP

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue				269 811	282 157	335 203	382 021	416 503	331 796	402 261
Grants				78	39	51	259	241	354	1 108
Property income				118 125	119 286	136 616	171 884	242 368	150 303	184 834
Rents and royalties				2 045	2 323	2 389	2 744	3 430	4 441	3 963
Interest and dividends				0	0	0	0	0	0	0
Other property income				116 080	116 963	134 227	169 140	238 938	145 862	180 871
Sales of goods and services				72 456	76 590	91 329	96 055	58 397	69 583	102 537
Fines, penalties and forfeits				0	0	0	0	0	0	0
Miscellaneous and unidentified revenue				79 152	86 242	107 206	113 822	115 497	111 556	113 781
Total tax and non-tax revenue				2 725 972	3 060 841	3 512 185	3 907 122	3 619 818	3 837 607	4 451 968

Note: .. Not available
Year ending 31st December.
The data are on a cash basis.
Rents and royalties: Data are revised between 2013 and 2022 due to consolidation between the Mines and Geosciences Bureau (MGB) Mining Royalty Collection from Finance Division on the actual royalty collection and survey of taxes and fees from the mining companies that were submitted to MGB.
Source: Department of Finance of the Philippines.

Table 5.20. Samoa: Details of non-tax revenue

Million WST

	1997	2000	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue			157	100	120	135	255	249	270	199
Grants			105	41	61	46	179	148	188	116
Property income			8	6	7	22	12	33	30	16
Rents and royalties			1	1	2	3	2	1	0	0
Interest and dividends			7	6	6	18	10	32	30	16
Other property income			0	0	0	0	0	0	0	0
Sales of goods and services			31	41	40	67	63	67	51	67
Administrative fees			28	28	24	38	30	26	12	34
Incidental sales by nonmarket establishments			2	13	17	30	32	41	40	33
Fines, penalties and forfeits			1	11	11	0	1	1	1	1
Miscellaneous and unidentified revenue			11	0	0	0	0	0	0	0
Total tax and non-tax revenue			498	614	643	706	818	791	825	873

Note: .. Not available
Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2022 represent the period from July 2022 to June 2023.
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 OECD classification set out in Annex B of the Interpretative Guide.
Source: Bureau of Statistics of Samoa.

Table 5.21. Singapore: Details of non-tax revenue

Million SGD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue	17 088	13 126	11 644	19 812	25 597	22 206	36 612	22 733	23 113	25 634
Grants	0	0	0	0	0	0	0	0	0	0
Property income	11 154	10 521	8 348	10 865	17 428	16 106	31 391	17 915	16 756	18 808
Rents and royalties				1 319	1 284	1 436	1 408	1 150	1 369	1 482
Interest and dividends				9 547	16 144	14 670	29 983	16 765	15 387	17 327
Other property income										
Sales of goods and services	4 921	1 455	2 844	8 152	7 425	5 284	4 530	3 785	5 091	5 876
Fines, penalties and forfeits	187	136	226	289	367	386	336	544	368	352
Miscellaneous and unidentified revenue	826	1 014	226	506	378	430	354	489	898	598
Total tax and non-tax revenue	42 715	38 813	53 492	78 511	91 960	88 409	104 257	84 142	97 874	108 342

Note: .. Not available
Data are on a fiscal year basis ending 31st March. For example, the data for 2022 represent 1 April 2022 to 31 March 2023.
The data are on a cash basis.
Scope of data provided is limited to the Budgetary Central Government.
Source: Ministry of Finance of Singapore.

Table 5.22. Sri Lanka: Details of non-tax revenue

Million LKR

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue			98 321	211 822	146 444	194 928	134 898	124 348	131 173	224 042
Grants			16 909	7 496	8 031	12 486	7 909	5 348	6 740	33 405
Property income			54 318	117 986	61 393	64 968	41 676	48 929	52 069	65 425
Rents and royalties			0	0	0	0	0	0	0	0
Interest and dividends			54 318	117 986	61 393	64 968	41 676	48 929	52 069	65 425
Interest			8 017	4 826	7 395	8 140	13 819	7 297	6 466	7 326
Profit and dividends			31 301	108 160	53 998	41 828	27 857	17 624	30 591	28 092
Central bank profit transfers			15 000	5 000	0	15 000	0	24 009	15 012	30 007
Other property income			0	0	0	0	0	0	0	0
Sales of good and services			24 972	83 586	71 025	110 793	78 611	59 425	47 735	95 911
Fines, penalties and forfeits			0	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue			2 122	2 754	5 995	6 681	6 701	10 646	24 630	29 300
Total tax and non-tax revenue			834 190	1 693 557	1 839 562	1 932 461	1 898 808	1 373 309	1 463 810	2 012 589

Note: .. Not available
Data are on a fiscal year basis beginning 1st April. For example, the data for 2022 represent the period from April 2022 to March 2023.
The data are on a cash basis.
Figures exclude tax revenues collected by sub-national governments as the data are not available.
Source: Department of Inland Revenue, Sri Lanka Customs, Department of Excise, Telecommunications Regulatory Commission of Sri Lanka, Department of Treasury Operations, Department of State Accounts, Department of Fiscal Policy and Central Bank of Sri Lanka.

Table 5.23. Thailand: Details of non-tax revenue

Million THB

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total non-tax revenue		213 907	353 402	484 461	542 953	614 782	628 724	628 860	580 355	574 477
Grants		1 884	2 081	1 450	2 415	2 401	1 584	1 449	2 017	2 139
Property income		123 417	191 289	306 528	300 896	311 258	331 924	335 508	294 277	288 272
Rents and royalties		26 417	46 429	88 895	75 554	78 839	83 980	73 199	64 791	75 586
Interest and dividends		51 459	144 442	217 633	225 343	232 420	247 943	262 310	229 485	212 687
Other property income		45 542	418	0	0	0	0	0	0	0
Sales of goods and services		62 427	103 797	127 522	174 056	220 257	202 720	208 977	179 415	199 098
Fines, penalties and forfeits		4 815	9 197	13 287	14 095	17 733	19 330	15 416	10 032	8 569
Miscellaneous and unidentified revenue		21 364	47 037	35 672	51 491	63 133	73 165	67 509	94 614	76 399

Note.. Not available
Data are on a fiscal year basis ending 30th September. For example, the data for 2022 represents 1 October 2021 to 30 September 2022.
The data are on a cash basis.
Source: Ministry of Finance in Thailand.

Table 5.24. Tokelau: Details of non-tax revenue

Thousand NZD

	2000	2005	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue			14 836	35 088	31 507	37 212	34 780	34 562	31 206	29 059
Grants			13 115	12 000	11 010	13 500	15 538	12 500	12 500	12 500
New Zealand Budgetary Grants			13 115	12 000	11 010	13 500	15 538	12 500	12 500	12 500
External donor funding			0	0	0	0	0	0	0	0
Property income			1 051	22 340	19 726	22 335	17 810	20 614	17 433	15 245
Rents and royalties			955	21 866	18 909	21 684	17 259	20 573	17 365	15 025
Tokelau EEZ Revenues			955	21 866	18 909	21 684	17 259	20 573	17 365	15 025
Interest and dividends			96	474	817	651	551	41	68	220
Other property income			0	0	0	0	0	0	0	0
Sales of goods and services			670	748	771	1 377	1 432	1 448	1 273	1 314
Handicrafts & Tourism (ENDRE)			0	4	7	7	10	6	5	1
Commemorative coins			0	0	0	115	32	292	115	9
Stamp sales			0	0	0	0	5	2	11	0
Transport - Boatfares			117	174	243	295	215	29	34	96
Transport - Freights Payments			409	430	398	618	649	584	657	585
Transport - Sale of Assets			1	10	0	4	0	19	19	31
Charter fees			10	0	0	171	323	381	310	402
Postage			3	0	0	0	0	0	0	0
Registry Certificates: Birth & Death			1	4	5	10	4	2	1	10
Service Fees			45	37	31	73	82	68	58	66
Miscellaneous Revenues			1	0	0	3	51	5	1	26
Revenue - Debt Recovery (MISC)			0	2	0	0	0	0	0	10
Gains - Sale of Assets (Vehicles)			0	19	0	0	0	0	0	11
House Rental Subsidies			46	55	74	62	51	56	52	55
Tokelau Savings Bank Passbook Fees			0	1	0	1	1	1	1	0
Tokelau Higano: accommodation			37	12	13	18	9	3	9	12
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	37 264	34 025	40 055	37 820	37 841	34 648	32 346

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

Table 5.25. Vanuatu: Details of non-tax revenue

Million VUV

	2000	2010	2016	2017	2018	2019	2020	2021	2022
Total non-tax revenue	388	5 619	8 340	13 470	19 984	26 064	24 810	17 040	10 597
Grants	373	4 431	4 551	7 032	7 807	11 113	8 143	6 996	979
Property income	0	0	0	0	0	0	0	0	0
Rents and royalties									
Interest and dividends									
Other property income									
Sales of goods and services	0	0	0	0	0	0	0	0	0
Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue	15	1 187	3 789	6 438	12 177	14 950	16 667	10 044	9 618
Total tax and non-tax revenue	6 486	16 708	21 664	29 719	37 960	44 318	39 542	28 583	29 579

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

Table 5.26. Viet Nam: Details of non-tax revenue

Billion VND

	2000	2005	2010	2015	2017	2018	2019	2020	2021	2022
Total non-tax revenue		65 965	122 514	272 776	420 566	477 639	501 884	522 133	478 223	524 040
Grants		3 789	11 868	11 844	7 910	7 780	5 133	4 808	17 185	8 136
Property income		21 236	26 316	29 110	32 822	38 195	36 768	30 180	34 763	43 653
Rents and royalties		21 236	26 316	29 110	32 822	38 195	36 768	30 180	34 763	43 653
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	216 679	245 849	266 196	282 932	293 723	332 877
Fees and charges		4 918	11 347	27 200	36 062	37 530	41 011	35 109	34 870	41 085
Land rents		2 287	5 987	17 434	27 432	31 064	33 829	36 538	40 193	42 176
Revenue from land user right assignment		15 160	49 368	68 994	125 287	147 815	157 448	174 359	186 047	209 020
Lottery revenue		0	0	0	27 898	29 440	33 908	36 926	32 612	40 596
Fines, penalties and forfeits		0	0	0	0	0	0	0	0	0
Miscellaneous and unidentified revenue		18 575	17 628	118 194	163 155	185 815	193 787	204 213	132 553	139 374
Total tax and non-tax revenue		238 687	588 430	998 217	1288 665	1431 660	1553 611	1510 579	1591 411	1815 470

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. Non-tax revenues for 2022 are second estimates by the government.
Source: General Statistics Office Viet Nam.

Annex A. The OECD classification of taxes and interpretative guide

Table of Contents

A.1. The OECD Classification of Taxes

A.2. Coverage

A.3. Basis of reporting

A.4. General classification criteria

A.5. Commentaries on items of the list

A.6. Conciliation with National Accounts

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

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

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

A.10. Relation of OECD classification of taxes to the international monetary fund system

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

A.12. Attribution of tax revenues by subsectors of general government

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 4.2 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

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. 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*.

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.[6] 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[7] is to distinguish between the 'tax expenditure component',[8] 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[9] 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.[10] 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[11] 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,[12] 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.[13] 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).[14] 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.[15] 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);[16]

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

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

[8] 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.

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

[10] 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.

[11] 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).

[12] 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.

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

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

[15] 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).

[16] 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

Table of contents

1. Coverage

2. Grants

3. Property income

4. Sales of goods and services

5. Fines, penalties and forfeits

6. Other social contributions

7. Miscellaneous and unidentified revenue

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.

AVAILABLE ON LINE

Revenue Statistics in Asia and the Pacific

TAX REVENUE BUOYANCY IN ASIA

1990-2022

This annual publication compiles comparable tax revenue statistics for 36 economies, including Armenia, Australia, Azerbaijan, Bangladesh, Bhutan, Cambodia, People's Republic of China, the Cook Islands, Fiji, Georgia, Hong Kong (China), Indonesia, Japan, Kazakhstan, Kiribati, Korea, Kyrgyzstan, Lao People's Democratic Republic, Malaysia, the Maldives, the Marshall Islands, Mongolia, Nauru, New Zealand, Pakistan, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Sri Lanka, Thailand, Timor-Leste, Tokelau, Vanuatu and Viet Nam. Additionally, it provides information on non-tax revenues for 22 of the 36 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 eleventh edition of the report includes a special feature on tax revenue buoyancy 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.

ADB

Pacific Community
Communauté du Pacifique

PITAA
Pacific Islands Tax Administrators Association

Irish Aid
Rialtas na hÉireann
Government of Ireland

財務省
Ministry of Finance, JAPAN

THE GOVERNMENT
OF THE GRAND DUCHY OF LUXEMBOURG
Ministry of the Economy

LUXEMBOURG
AID & DEVELOPMENT

Norad

Ministry of Foreign Affairs

MINISTERIO
DE ASUNTOS EXTERIORES, UNIÓN EUROPEA
Y COOPERACIÓN

aecid

Cooperación
Española

Sweden
Sverige

UKaid
from the British people

Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation

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

PRINT ISBN 978-92-64-48418-4
PDF ISBN 978-92-64-68454-6

2024