

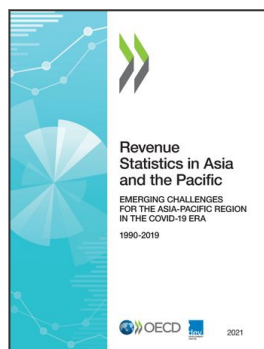
Foreword

Revenue Statistics in Asia and the Pacific is a joint publication by the OECD Centre for Tax Policy and Administration and the OECD Development Centre with the co-operation of the Asian Development Bank (ADB), the Pacific Island Tax Administrators Association (PITAA), and the Pacific Community (SPC) and the financial support from the governments of Ireland, Japan, Luxembourg, Norway, Sweden, Switzerland and the United Kingdom. It presents detailed, internationally comparable data on tax revenues for 24 Asian and Pacific economies: Australia, Bhutan, People's Republic of China, the Cook Islands, Fiji, Indonesia, Japan, Kazakhstan, Korea, Lao People's Democratic Republic, Malaysia, the Maldives, Mongolia, Nauru, New Zealand, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Thailand, Tokelau, Vanuatu and Viet Nam. It also provides information on non-tax revenues for Bhutan, the Cook Islands, Fiji, Kazakhstan, Lao People's Democratic Republic, the Maldives, Mongolia, Nauru, Papua New Guinea, the Philippines, Samoa, Singapore, Thailand, Tokelau, Vanuatu and Viet Nam. Four of these economies are OECD members (Australia, Korea, Japan and New Zealand). The approach used in *Revenue Statistics in Asia and the Pacific* is based on the well-established methodology of the OECD Revenue Statistics (OECD, 2020), which has become an essential reference source for OECD member countries. Comparisons are also made with the averages for OECD economies, Latin American and Caribbean (LAC) countries and 30 African countries.

In this publication, the term “taxes” is confined to compulsory, unrequited payments to general government. As outlined in the Interpretative Guide to the Revenue Statistics, 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 the Interpretative Guide in Annex A.

Information is also presented on non-tax revenues in 16 economies. The term “non-tax revenue” includes all general government revenue that does not meet the OECD definition of tax revenues. Non-tax revenues include grants (e.g. foreign aid), returns on government market investments, rents on the extraction of resources from public lands, sales of government-produced goods and services, and the collection of fines and forfeits. More details on the definition of these revenues are available in Annex B.

Chapter 1 of this report provides an overview of the main tax revenue trends in the 24 economies and non-tax revenue trends in the 16 relevant economies from 2010 to 2019. A special feature on the emerging challenges for the Asia-Pacific region in the COVID-19 era is found in Chapter 2, while Chapter 3 contains comparative tables on the level and structure of taxation in the 24 economies since 1990. Chapter 4 contains 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.



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