

3 Tax levels and tax structure, 1990-2018

Comparative tables, 1990-2018

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2018.

Figures referring to 1991-99 in Table 3.1 and Table 3.2 and figures relating to 1998-99, 2001-06, 2008-09 and 2011-12 in Tables 3.5 to 3.20 have been omitted because of lack of space. Complete series are, however, available on line at OECD (2020), “Revenue Statistics - Asian and Pacific Economies: Comparative tables”, OECD Tax statistics (database).

The OECD average is taken from *Revenue Statistics* (2019). Colombia was not an OECD Member at the time of preparation of this publication. Accordingly, Colombia does not appear in the list of OECD Members and is not included in the zone aggregates.

Table 3.1. Total tax revenue as percentage of GDP, 1990-2018

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Australia ¹	28.1	30.5	28.9	29.8	30.0	30.3	30.0	29.4	29.5	26.8
Bhutan	..	..	..	..	..	..	..	..	..	9.8
China ²	..	..	..	..	..	..	..	..	16.9	17.0
Cook Islands	..	..	..	..	..	..	..	25.9	24.9	24.0
Fiji	..	..	..	..	..	..	..	..	..	20.5
Indonesia ³	..	7.9	10.9	11.3	11.8	12.1	12.4	11.9	12.2	13.0
Japan ¹	28.2	25.8	25.9	24.9	24.5	25.2	26.2	27.0	27.5	27.4
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.5	26.1	26.1	27.6
Korea ¹	18.8	21.5	21.8	22.0	22.7	22.0	22.5	23.6	24.8	24.6
Malaysia ⁴	18.5	14.1	18.3	18.3	16.3	15.9	15.5	15.1	14.8	15.1
Mongolia	..	..	..	..	..	..	..	26.8	28.4	26.7
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand ¹	36.2	32.5	31.9	33.3	33.2	34.2	36.1	35.3	33.9	32.9
Papua New Guinea ⁵	..	..	..	20.0	20.2	24.2	25.6	20.0	20.8	18.6
Philippines	..	15.8	15.6	15.0	15.0	14.6	15.2	16.5	16.3	16.2
Samoa	..	..	..	..	..	..	22.5	22.4	18.8	18.7
Singapore	..	15.5	15.0	13.0	12.6	12.2	12.1	12.2	13.4	13.8
Solomon Islands	..	..	..	..	..	..	..	..	19.9	21.5
Thailand	..	14.6	14.8	15.2	16.5	17.1	18.4	17.6	17.1	17.2
Tokelau	..	..	..	..	..	..	..	13.3	14.3	16.1
Vanuatu	..	16.2	16.3	16.4	16.3	16.9	17.1	17.5	19.0	19.2
Africa (26) average ⁶	..	..	..	..	..	..	..	..	..	15.7
LAC average ⁷	15.9	18.7	18.8	18.8	19.2	19.6	20.4	21.2	21.6	21.7
OECD average ^{1, 8, 9}	31.9	33.8	33.2	33.0	32.9	32.9	33.4	33.5	33.6	32.9
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Australia ¹	25.5	25.3	25.9	26.9	27.1	27.3	27.9	27.6	28.5	..
Bhutan	13.3	13.9	15.1	14.2	13.4	13.7	13.5	12.8	13.7	12.3
China ²	17.1	17.8	18.4	18.7	18.6	18.5	18.1	17.5	17.4	17.0
Cook Islands	26.7	26.9	24.7	27.5	25.1	22.1	26.7	27.1	28.3	29.8
Fiji	19.9	20.0	21.0	22.0	21.9	22.7	23.6	23.1	24.2	23.7
Indonesia ³	11.0	11.4	12.2	12.5	12.5	12.2	12.1	12.0	11.5	11.9
Japan ¹	26.0	26.5	27.5	28.2	28.9	30.3	30.7	30.7	31.4	..
Kazakhstan	21.2	23.8	25.5	23.9	22.6	21.1	15.5	14.9	16.0	16.8
Korea ¹	23.8	23.4	24.2	24.8	24.3	24.6	25.2	26.2	26.9	28.4
Malaysia ⁴	15.5	13.8	15.3	16.1	15.8	15.3	14.5	14.0	13.4	12.5
Mongolia	22.3	25.3	24.5	22.2	23.5	20.2	19.1	19.1	21.5	24.0
Nauru	..	..	..	..	..	8.3	23.1	15.6	29.0	35.4
New Zealand ¹	30.2	30.3	30.1	31.6	30.5	31.3	31.7	31.7	32.1	32.7
Papua New Guinea ⁵	15.9	17.0	20.0	18.9	18.4	18.2	15.2	13.2	11.9	12.1
Philippines	15.0	14.8	15.1	15.8	16.2	16.7	17.0	17.0	17.6	18.2
Samoa	20.8	19.6	20.5	23.1	23.8	22.9	24.0	24.4	24.5	25.8
Singapore	13.0	12.8	13.1	13.6	13.3	13.6	13.1	13.3	14.1	13.2
Solomon Islands	21.5	24.5	28.8	30.4	29.5	29.4	29.4	27.2	28.7	30.4
Thailand	16.2	17.3	18.6	17.6	19.2	18.2	18.7	17.8	17.3	17.5
Tokelau	15.5	17.7	15.6	15.3	16.2	17.1	15.1	14.7	14.2	18.1
Africa (26) average ⁶	15.5	15.3	16.0	16.3	16.7	16.8	17.2	17.2	17.2	..
LAC average ⁷	20.9	21.2	21.6	21.9	22.0	22.2	22.6	22.6	22.7	23.1
OECD average ^{1, 8, 9}	32.2	32.3	32.6	33.1	33.4	33.6	33.7	34.4	34.2	34.3

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD(36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. The tax-to-GDP ratio for China does not include revenue from social security contributions (SSCs) as detailed data were not available. The Secretariat estimates SSCs to be approximately 4.0% of GDP in 2018 based on publicly available data from China's Ministry of Human Resources and Social Security.

3. Social security contributions data for Indonesia are only available for 2015-18 and are deemed negligible in earlier years.

4. Figures do not include tax revenues from local governments (Quit Rent and Assessment tax), which are unavailable.

5. Total revenues are not calculated for 2000 and 2001 as the data are incomplete and do not include customs revenues for these two years.

6. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).8. 1990 to 2017: represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#). The OECD average in 2016 excludes the one-off revenues from stability contributions in Iceland.

9. 2018: calculated by applying the unweighted average percentage change for 2017 in the 34 countries providing data for that year to the overall average tax-to-GDP ratio in 2017.

Table 3.2. Total tax revenue (excluding social security contributions) as percentage of GDP, 1990-2018

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Australia ¹	28.1	30.5	28.9	29.8	30.0	30.3	30.0	29.4	29.5	26.8
Bhutan	..	..	..	..	..	..	..	..	..	9.8
China	..	..	..	..	..	..	..	..	16.9	17.0
Cook Islands	..	..	..	..	..	..	..	25.9	24.9	24.0
Fiji	..	..	..	..	..	..	..	..	..	20.5
Indonesia ²	..	..	..	..	..	..	..	..	..	..
Japan ¹	20.7	16.7	16.5	15.4	15.1	15.7	16.6	17.1	17.5	16.8
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.4	25.9	25.7	27.2
Korea ¹	16.9	17.9	17.8	17.8	18.2	17.4	17.8	18.6	19.6	19.3
Malaysia ³	18.5	13.8	18.0	18.0	16.0	15.7	15.2	14.8	14.6	14.9
Mongolia	..	..	..	..	..	..	..	24.1	25.1	23.2
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand ¹	36.2	32.5	31.9	33.3	33.2	34.2	36.1	35.3	33.9	32.9
Papua New Guinea ⁴	..	..	..	20.0	20.2	24.2	25.6	20.0	20.8	18.6
Philippines	..	13.7	13.5	12.8	13.0	12.6	13.3	14.6	14.4	14.4
Samoa	..	..	..	..	..	..	22.5	22.4	18.8	18.7
Singapore	..	15.5	15.0	13.0	12.6	12.2	12.1	12.2	13.4	13.8
Solomon Islands	..	..	..	..	..	..	..	..	19.9	21.5
Thailand	..	14.1	14.3	14.7	15.8	16.3	17.5	16.8	16.2	16.3
Tokelau	..	..	..	..	..	..	..	13.3	14.3	16.1
Vanuatu	..	16.2	16.3	16.4	16.3	16.9	17.1	17.5	19.0	19.2
Africa (26) average ⁵	..	..	..	..	..	..	..	..	..	..
LAC average ⁶	13.7	15.8	15.9	15.9	16.3	16.7	17.4	18.2	18.6	18.6
OECD average ^{1,7,8}	24.6	25.2	24.6	24.3	24.2	24.3	24.9	25.1	25.1	24.4
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Australia ¹	25.5	25.3	25.9	26.9	27.1	27.3	27.9	27.6	28.5	..
Bhutan	13.3	13.9	15.1	14.2	13.4	13.7	13.5	12.8	13.7	12.3
China	17.1	17.8	18.4	18.7	18.6	18.5	18.1	17.5	17.4	17.0
Cook Islands	26.7	26.9	24.7	27.5	25.1	22.1	26.7	27.1	28.3	29.8
Fiji	19.9	20.0	21.0	22.0	21.9	22.7	23.6	23.1	24.2	23.7
Indonesia ²	..	..	..	..	..	..	12.0	11.6	11.1	11.5
Japan ¹	15.3	15.6	16.1	16.5	17.1	18.3	18.6	18.3	18.8	..
Kazakhstan	20.7	23.2	25.0	23.3	22.0	20.5	15.0	14.4	15.5	16.4
Korea ¹	18.2	17.9	18.4	18.7	17.9	18.0	18.5	19.4	20.0	21.2
Malaysia ³	15.2	13.6	15.0	15.9	15.6	15.1	14.3	13.8	13.1	12.2
Mongolia	18.4	22.0	21.0	18.2	19.2	16.2	14.9	14.7	17.0	19.2
Nauru	..	..	..	..	..	8.3	23.1	15.6	29.0	35.4
New Zealand ¹	30.2	30.3	30.1	31.6	30.5	31.3	31.7	31.7	32.1	32.7
Papua New Guinea ⁴	15.9	17.0	20.0	18.9	18.4	18.2	15.2	13.2	11.9	12.1
Philippines	13.1	12.9	13.2	13.8	14.1	14.5	14.6	14.6	15.2	15.7
Samoa	20.8	19.6	20.5	23.1	23.8	22.9	24.0	24.4	24.5	25.8
Singapore	13.0	12.8	13.1	13.6	13.3	13.6	13.1	13.3	14.1	13.2
Solomon Islands	21.5	24.5	28.8	30.4	29.5	29.4	29.4	27.2	28.7	30.4
Thailand	15.3	16.1	17.7	16.8	18.4	17.3	17.6	16.8	16.3	16.5
Tokelau	15.5	17.7	15.6	15.3	16.2	17.1	15.1	14.7	14.2	18.1
Africa (26) average ⁵	..	14.2	14.9	15.2	15.5	15.6	16.0	15.9	15.9	..
LAC average ⁶	17.5	17.8	18.1	18.3	18.3	18.5	18.7	18.7	18.7	19.1
OECD average ^{1,7,8}	23.3	23.5	23.7	24.1	24.3	24.6	24.7	25.3	25.1	24.9

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. Social security contributions data for Indonesia are only available for 2015 to 2018 and are deemed negligible in earlier years.

3. Figures do not include tax revenues from local governments (Quit Rent and Assessment tax), which are unavailable.

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 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).6. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).7. 1990 to 2017: represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#). The OECD average in 2016 excludes the one-off revenues from stability contributions in Iceland.

8. 2018: calculated by applying the unweighted average percentage change for 2017 in the 34 countries providing data for that year to the overall average tax-to-GDP ratio in 2017.

Table 3.3. Tax revenue of main headings as percentage of GDP, 2018

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Australia ^{1,2}	16.8	0.0	1.4	3.0	7.4	0.0
Bhutan	6.4	0.0	0.0	0.0	5.9	0.0
China ³	6.0	..	0.0	1.4	9.6	0.0
Cook Islands	11.5	0.0	0.0	0.0	18.3	0.0
Fiji	6.7	0.0	0.0	0.8	16.3	0.0
Indonesia	5.1	0.4	0.0	0.2	5.0	1.2
Japan ^{1,2}	9.6	12.5	0.0	2.6	6.6	0.1
Kazakhstan	6.4	0.4	1.0	0.5	8.5	0.0
Korea ²	9.7	7.2	0.1	3.3	7.5	0.6
Malaysia ⁴	8.6	0.3	0.0	0.0	3.2	0.4
Mongolia	6.5	4.8	0.0	0.5	12.2	0.0
Nauru	24.8	0.0	0.0	0.0	10.5	0.0
New Zealand ²	18.2	0.0	0.0	2.0	12.6	0.0
Papua New Guinea	7.4	0.0	0.0	0.1	4.6	0.0
Philippines	6.5	2.5	..	0.5	7.8	1.0
Samoa	5.9	0.0	0.0	0.0	19.8	0.0
Singapore	6.1	0.0	0.0	1.8	3.9	1.3
Solomon Islands ⁵	8.0	0.0	0.0	0.2	22.3	0.0
Thailand	6.0	1.0	0.0	0.5	9.9	0.1
Tokelau	8.6	0.0	0.0	0.0	9.5	0.0
Vanuatu	0.0	0.0	0.0	0.6	17.4	0.0
Africa (26) average ^{1,6}	5.9	1.6	0.2	0.3	9.4	0.1
LAC average ⁷	6.3	4.0	0.2	0.8	11.5	0.4
OECD average ^{1,2,8}	11.6	9.1	0.4	1.9	10.9	0.1

.. Not available

1. Data for Australia, Japan, the Africa (26) average and the OECD average are for 2017.

2. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

3. The tax-to-GDP figures for China do not include revenue from social security contributions as detailed data were not available.

4. Heading 2000: Data are estimated for 2018.

5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.

6. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).8. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#). Data for 2017 are used.

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Table 3.4. Tax revenue of main headings as percentage of total taxation, 2018

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Australia ^{1,2}	58.8	0.0	4.8	10.3	26.0	0.0
Bhutan	51.7	0.0	0.3	0.2	47.8	0.0
China ³	..	..	..	..	..	..
Cook Islands	38.6	0.0	0.0	0.0	61.4	0.0
Fiji	28.1	0.0	0.0	3.3	68.6	0.0
Indonesia	42.5	3.5	0.0	1.4	42.1	10.5
Japan ^{1,2}	30.7	39.9	0.0	8.2	21.0	0.2
Kazakhstan	38.3	2.2	6.0	2.9	50.6	0.0
Korea ²	34.1	25.4	0.3	11.6	26.3	2.3
Malaysia ⁴	68.6	2.2	0.0	0.0	25.9	3.4
Mongolia	26.8	20.1	0.0	2.2	50.8	0.0
Nauru	70.2	0.0	0.0	0.0	29.8	0.0
New Zealand ²	55.6	0.0	0.0	6.0	38.5	0.0
Papua New Guinea	61.3	0.0	0.1	1.0	37.6	0.0
Philippines	35.4	13.7	..	2.6	43.0	5.3
Samoa	23.0	0.0	0.0	0.0	77.0	0.0
Singapore	46.6	0.0	0.0	14.0	29.5	10.0
Solomon Islands ⁵	26.3	0.0	0.0	0.5	73.2	0.0
Thailand	34.1	5.7	0.0	2.7	56.7	0.7
Tokelau	47.3	0.0	0.0	0.0	52.7	0.0
Vanuatu	0.0	0.0	0.0	3.1	96.9	0.0
Africa (26) average ^{1,6}	36.2	8.1	1.0	1.6	53.7	0.8
LAC average ⁷	27.8	17.1	0.7	3.6	50.1	1.5
OECD average ^{1,2,8}	34.0	26.0	1.1	5.8	32.4	0.4

.. Not available

1. Data for Australia, Japan, the Africa (26) average and the OECD average are for 2017.

2. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

3. Data for China are not included in this table as detailed data on revenue from social security contributions were not available.

4. Heading 2000: Data are estimated for 2018.

5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.

6. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).8. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#). Data for 2017 are used.

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	16.2	17.6	17.5	14.3	15.4	15.8	15.8	15.8	16.8	..
Bhutan	..	..	..	8.9	8.4	7.8	7.6	6.8	6.8	6.4
China	..	..	4.6	4.6	5.4	5.6	5.7	5.8	5.9	6.0
Cook Islands	..	..	9.8	10.6	8.1	5.7	9.4	9.1	10.3	11.5
Fiji	..	..	..	6.5	5.3	5.6	6.1	7.1	7.6	6.7
Indonesia	3.6	3.8	5.5	5.2	5.3	5.2	5.2	5.4	4.8	5.1
Japan ¹	9.7	9.0	10.0	8.0	9.4	9.6	9.6	9.4	9.6	10.1
Kazakhstan	..	8.3	14.0	9.5	8.1	7.8	6.0	5.6	5.8	6.4
Korea ¹	5.1	6.2	7.9	6.6	7.1	7.2	7.6	8.2	8.6	9.7
Malaysia	9.8	7.7	9.9	9.1	11.2	10.9	9.0	8.3	8.0	8.6
Mongolia	..	..	13.1	10.0	5.8	5.0	5.1	4.4	5.8	6.5
Nauru	..	..	..	..	..	0.0	12.1	9.2	18.8	24.8
New Zealand ¹	20.3	19.5	21.3	16.3	16.7	17.1	17.4	17.6	17.8	18.2
Papua New Guinea	..	9.6	15.1	11.8	12.3	12.2	9.9	8.1	7.2	7.4
Philippines	6.1	6.1	6.6	5.8	6.7	6.7	6.8	6.9	7.0	6.5
Samoa	..	..	4.4	4.8	5.8	5.6	5.5	5.6	5.4	5.9
Singapore	..	8.2	6.1	5.7	5.7	6.0	5.9	6.0	6.8	6.1
Solomon Islands	..	..	4.6	7.4	8.7	8.1	8.8	7.9	8.5	8.0
Thailand	..	4.6	6.8	6.3	7.3	6.7	6.5	6.1	5.8	6.0
Tokelau	..	..	6.8	9.0	9.4	8.2	7.7	8.0	7.9	8.6
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Africa (26) average ²	..	..	..	5.3	6.2	6.1	6.1	5.9	5.9	..
LAC average ³	3.9	4.4	6.0	5.8	6.1	6.2	6.2	6.0	6.0	6.3
OECD average ^{1,4}	11.5	11.9	12.1	10.6	11.1	11.2	11.3	11.3	11.6	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).2. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).3. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).4. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).StatLink  <https://stat.link/k96ebw>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	56.6	57.9	59.3	56.5	56.8	57.8	56.6	57.2	58.8	..
Bhutan	..	..	..	64.0	62.5	57.5	56.1	53.0	49.8	51.7
China ²	..	..	..	..	..	..	..	..	..	..
Cook Islands	..	..	39.2	39.4	32.3	25.6	35.0	33.5	36.6	38.6
Fiji	..	..	..	32.6	24.0	24.7	25.8	30.6	31.5	28.1
Indonesia	47.2	47.7	45.3	45.8	42.5	42.5	43.1	44.7	41.3	42.5
Japan ¹	37.0	34.8	36.4	30.2	32.5	31.8	31.2	30.6	30.7	..
Kazakhstan	..	41.4	53.7	40.0	36.0	37.2	38.8	37.3	36.0	38.3
Korea ¹	26.2	28.8	31.8	28.0	29.3	29.1	30.3	31.2	32.1	34.1
Malaysia	49.8	54.6	66.6	66.1	70.9	71.0	61.9	59.3	60.1	68.6
Mongolia	..	..	46.1	39.5	24.6	24.6	26.5	22.8	26.9	26.8
Nauru	..	..	..	..	..	0.0	52.2	58.7	64.9	70.2
New Zealand ¹	59.8	60.0	62.9	53.8	54.6	54.6	54.9	55.6	55.6	55.6
Papua New Guinea	..	..	73.0	69.4	67.0	67.3	65.2	61.4	60.9	61.3
Philippines	36.6	38.6	40.4	39.2	41.1	39.8	40.3	40.4	39.8	35.4
Samoa	..	..	23.6	24.7	24.2	24.4	23.1	22.8	22.1	23.0
Singapore	..	52.8	45.4	44.7	43.1	44.2	44.7	44.9	48.3	46.6
Solomon Islands	..	..	23.1	30.3	29.3	27.4	30.1	29.1	29.6	26.3
Thailand	..	31.8	39.6	36.5	38.0	36.6	34.9	34.4	33.4	34.1
Tokelau	..	..	47.8	51.1	57.7	48.1	51.1	54.6	55.8	47.3
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Africa (26) average ³	..	..	..	36.0	39.0	37.9	36.8	36.1	36.2	..
LAC average ⁴	21.9	22.7	27.4	26.9	27.9	28.0	27.4	27.2	27.2	27.8
OECD average ^{1,5}	34.0	34.8	35.9	32.8	33.4	33.3	33.6	33.2	34.0	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. Data for China are not included in this table as detailed data on revenue from social security contributions were not available.

3. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).4. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).5. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).

StatLink  <https://stat.link/31xwgj>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	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
China 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
Indonesia ^{3,4}	..	..	..	..	..	..	0.1	0.4	0.4	0.4
Japan ¹	9.0	9.1	10.0	10.9	11.8	12.0	12.1	12.4	12.5	..
Kazakhstan	..	0.0	0.4	0.6	0.6	0.6	0.6	0.6	0.5	0.4
Korea ¹	2.8	3.6	5.1	5.5	6.4	6.6	6.7	6.9	6.9	7.2
Malaysia ⁵	0.0	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3
Mongolia	..	..	3.2	3.3	4.3	3.9	4.2	4.4	4.5	4.8
Nauru	..	..	..	..	..	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
Papua New Guinea	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	1.4	2.1	1.9	1.9	2.1	2.3	2.4	2.4	2.4	2.5
Samoa	..	..	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
Solomon Islands ⁶	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	..	0.5	0.9	1.2	0.8	1.0	1.1	1.0	1.0	1.0
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
Africa (26) average ⁷	..	..	..	1.3	1.4	1.5	1.5	1.5	1.6	..
LAC average ⁸	2.6	2.9	3.0	3.4	3.7	3.7	3.9	3.9	4.0	4.0
OECD average ^{1,9}	8.7	8.6	8.4	8.8	9.0	9.0	9.0	9.1	9.1	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. Data for China are not included in this table as detailed data on revenue from social security contributions were not available.

3. Social security contributions data for Indonesia are only available for 2015 to 2018 and are deemed negligible in earlier years.

4. 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 for 2018 have been estimated.

5. Heading 2000: Data are estimated for 2018.

6. 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.

7. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).8. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).9. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).StatLink  <https://stat.link/utvy05>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	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
China 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
Indonesia ³	..	..	..	..	..	..	0.6	3.2	3.5	3.5
Japan ¹	34.3	35.2	36.5	41.1	40.8	39.7	39.4	40.4	39.9	..
Kazakhstan	..	0.0	1.5	2.5	2.5	2.7	3.8	3.8	3.2	2.2
Korea ¹	14.2	16.7	20.7	23.3	26.4	26.9	26.6	26.2	25.7	25.4
Malaysia ⁴	0.0	2.0	1.7	1.8	1.6	1.6	1.7	1.8	1.9	2.2
Mongolia	..	..	11.4	13.1	18.2	19.4	22.0	23.2	21.0	20.1
Nauru	..	..	..	..	..	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
Papua New Guinea	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	8.1	13.1	11.8	12.7	12.7	13.5	14.1	14.0	13.4	13.7
Samoa	..	..	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
Solomon Islands ⁵	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	..	3.7	5.1	7.1	4.2	5.3	5.6	5.6	5.7	5.7
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Africa (26) average ⁶	..	..	..	7.3	7.4	7.8	7.8	7.9	8.1	..
LAC average ⁷	14.3	15.4	14.4	16.1	16.8	16.7	16.9	17.0	17.3	17.1
OECD average ^{1,8}	25.1	25.0	24.8	26.8	26.5	26.3	26.2	26.1	26.0	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. Data for China are not included in this table as detailed data on revenue from social security contributions were not available.

3. 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 for 2018 have been estimated.

4. Heading 2000: Data are estimated for 2018.

5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.

6. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).8. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).StatLink  <https://stat.link/4ue81j>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	2.6	2.7	2.6	2.4	2.6	2.8	3.0	3.0	3.0	..
Bhutan	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
China	..	..	1.6	1.3	1.4	1.5	1.7	1.5	1.5	1.4
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	0.5	0.7	0.7	0.8	0.7	0.8
Indonesia	0.3	0.3	0.7	0.6	0.3	0.3	0.3	0.2	0.2	0.2
Japan ¹	2.9	2.7	2.5	2.6	2.6	2.6	2.5	2.6	2.6	2.6
Kazakhstan	..	0.8	0.6	0.6	0.4	0.5	0.6	0.5	0.5	0.5
Korea ¹	2.5	2.7	3.2	2.6	2.5	2.7	3.1	3.0	3.1	3.3
Malaysia ²	0.0	0.0	..	..	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	0.6	0.5	0.6	0.5	0.5	0.5	0.6	0.5
Nauru	..	..	..	..	..	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	1.8	1.7	1.8	2.0	1.9	2.0	2.0	1.9	1.9	2.0
Papua New Guinea	..	0.5	0.3	0.2	0.1	0.2	0.1	0.1	0.1	0.1
Philippines	0.2	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5
Samoa	..	..	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	1.7	2.3	1.9	2.1	1.8	1.7	1.7	2.0	1.8
Solomon Islands	..	..	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2
Thailand	..	0.3	0.2	0.2	0.4	0.5	0.5	0.4	0.5	0.5
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	0.5	0.8	0.7	0.5	0.5	0.5	0.4	0.5	0.6
Africa (26) average ³	..	..	..	0.4	0.3	0.4	0.4	0.4	0.3	..
LAC average ⁴	0.7	0.7	1.0	0.8	0.8	0.9	0.9	0.8	0.8	0.8
OECD average ^{1,5}	1.7	1.8	1.8	1.7	1.8	1.9	1.9	2.3	1.9	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. Figures do not include tax revenues from local governments (Quit Rent and Assessment tax), which are unavailable.

3. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).4. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).5. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).

StatLink  <https://stat.link/4azm62>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	9.2	8.8	9.0	9.4	9.5	10.2	10.7	10.8	10.3	..
Bhutan	..	..	..	0.1	0.0	0.1	0.4	0.3	0.2	0.2
China ²	..	..	..	..	..	..	..	..	..	..
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	2.4	3.3	3.1	3.3	2.9	3.3
Indonesia	4.2	3.7	5.6	5.2	2.5	2.2	2.4	1.6	1.4	1.4
Japan ¹	11.2	10.5	9.0	9.7	8.8	8.5	8.2	8.3	8.2	..
Kazakhstan	..	4.1	2.2	2.4	2.0	2.3	3.6	3.3	3.0	2.9
Korea ¹	12.7	12.4	12.8	11.3	10.3	11.0	12.4	11.6	11.7	11.6
Malaysia ³	0.0	0.0	..	..	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	2.0	1.9	2.5	2.6	2.6	2.7	2.6	2.2
Nauru	..	..	..	..	..	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	5.4	5.3	5.3	6.6	6.4	6.3	6.2	6.1	6.0	6.0
Papua New Guinea	..	..	1.4	1.0	0.8	1.3	0.6	0.9	0.5	1.0
Philippines	0.9	3.1	2.9	2.9	3.0	2.8	2.8	2.7	2.8	2.6
Samoa	..	..	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	11.2	17.1	14.5	15.9	13.2	13.0	13.0	14.1	14.0
Solomon Islands	..	..	1.1	0.6	0.5	0.6	0.8	0.7	0.5	0.5
Thailand	..	2.2	1.2	1.3	2.3	2.6	2.7	2.3	2.8	2.7
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	3.2	4.4	4.4	2.8	3.1	3.0	2.9	3.0	3.1
Africa (26) average ⁴	..	..	..	1.8	1.6	1.7	1.7	1.7	1.6	..
LAC average ⁵	3.8	3.7	4.8	3.9	4.0	3.9	3.9	3.7	3.6	3.6
OECD average ^{1,6}	5.3	5.4	5.5	5.4	5.5	5.6	5.7	6.5	5.8	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. Data for China are not included in this table as detailed data on revenue from social security contributions were not available.

3. Figures do not include tax revenues from local governments (Quit Rent and Assessment tax), which are unavailable.

4. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).6. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).**StatLink**  <https://stat.link/i2l6ga>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	7.9	8.8	8.0	7.3	7.8	7.3	7.7	7.5	7.4	..
Bhutan	..	..	..	4.8	4.9	5.8	5.8	6.0	6.9	5.9
China	..	..	10.7	11.9	11.8	11.5	10.7	10.2	10.0	9.6
Cook Islands	..	..	15.1	16.3	17.0	16.5	17.4	18.0	17.9	18.3
Fiji	..	..	..	13.5	16.1	16.3	16.8	15.3	15.9	16.3
Indonesia	3.6	3.5	5.1	4.7	5.7	5.4	5.2	4.8	5.0	5.0
Japan ¹	4.5	5.0	4.9	5.0	5.1	6.0	6.4	6.3	6.6	6.2
Kazakhstan	..	6.9	8.8	11.9	12.4	11.1	7.2	7.2	8.2	8.5
Korea ¹	8.3	8.2	7.8	7.9	7.5	7.4	7.1	7.4	7.5	7.5
Malaysia	8.9	5.6	4.1	3.9	3.7	3.6	4.8	5.0	4.7	3.2
Mongolia	..	..	11.5	11.5	12.9	10.8	9.3	9.8	10.7	12.2
Nauru	..	..	..	..	..	8.3	11.0	6.5	10.2	10.5
New Zealand ¹	11.8	11.3	10.7	12.0	11.9	12.3	12.3	12.1	12.3	12.6
Papua New Guinea	..	3.3	5.3	5.0	5.9	5.7	5.2	5.0	4.6	4.6
Philippines	8.4	6.6	6.6	6.1	6.4	6.7	6.6	6.6	7.1	7.8
Samoa	..	..	14.3	14.7	18.1	17.3	18.5	18.8	19.1	19.8
Singapore	..	4.8	4.4	4.4	4.1	4.2	4.2	4.2	4.0	3.9
Solomon Islands	..	..	15.1	16.9	20.7	21.2	20.3	19.1	20.0	22.3
Thailand	..	9.0	9.1	9.4	10.6	10.0	10.5	10.1	9.9	9.9
Tokelau	..	..	7.4	8.6	6.9	8.8	7.4	6.7	6.3	9.5
Vanuatu	..	15.7	18.2	15.6	16.7	16.8	15.8	14.8	16.6	17.4
Africa (26) average ²	..	..	..	8.3	8.7	8.8	9.2	9.4	9.4	..
LAC average ³	9.9	10.3	11.1	10.6	10.8	10.9	11.2	11.3	11.4	11.5
OECD average ^{1,4}	11.0	10.9	10.6	10.6	10.8	10.8	10.9	11.0	10.9	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).2. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).3. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).4. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).**StatLink**  <https://stat.link/zjgb1w>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	27.5	28.8	27.0	29.0	28.6	26.9	27.6	27.1	26.0	..
Bhutan	..	..	..	34.8	36.3	42.2	43.2	47.1	50.0	47.8
China ²	..	..	..	..	..	..	..	..	..	..
Cook Islands	..	..	60.8	60.6	67.7	74.4	65.0	66.5	63.4	61.4
Fiji	..	..	..	67.4	73.6	72.0	71.2	66.2	65.6	68.6
Indonesia	47.6	44.7	41.9	41.8	45.4	44.4	43.3	39.8	43.0	42.1
Japan ¹	17.2	19.3	18.0	18.7	17.6	19.8	21.0	20.4	21.0	..
Kazakhstan	..	34.7	33.8	50.2	54.8	52.7	46.5	48.1	51.1	50.6
Korea ¹	42.7	38.4	31.3	33.7	30.7	30.0	28.0	28.1	27.7	26.3
Malaysia	45.2	39.8	27.9	28.4	23.5	23.6	33.0	35.6	34.8	25.9
Mongolia	..	..	40.4	45.5	54.7	53.4	48.9	51.3	49.6	50.8
Nauru	..	..	..	..	100.0	47.8	41.3	35.1	29.8	..
New Zealand ¹	34.8	34.7	31.7	39.6	39.0	39.2	38.9	38.3	38.4	38.5
Papua New Guinea	..	..	25.5	29.6	32.2	31.2	34.3	37.5	38.5	37.6
Philippines	50.2	42.0	40.7	41.3	39.4	40.0	39.0	39.1	40.3	43.0
Samoa	..	..	76.0	75.3	75.8	75.6	76.9	77.2	77.9	77.0
Singapore	..	31.1	32.9	34.4	30.8	31.3	31.7	31.8	28.5	29.5
Solomon Islands	..	..	75.8	69.1	70.2	72.0	69.1	70.1	69.8	73.2
Thailand	..	61.9	53.4	54.4	54.9	54.9	56.2	56.9	57.4	56.7
Tokelau	..	..	52.2	48.9	42.3	51.9	48.9	45.4	44.2	52.7
Vanuatu	..	96.8	95.6	95.6	97.2	96.9	97.0	97.1	97.0	96.9
Africa (26) average ³	..	..	..	54.4	51.3	51.8	53.0	53.9	53.7	..
LAC average ⁴	57.4	56.0	51.4	51.0	49.7	49.7	50.2	50.4	50.5	50.1
OECD average ^{1,5}	33.6	33.0	32.0	33.2	32.7	32.7	32.7	32.5	32.4	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. Data for China are not included in this table as detailed data on revenue from social security contributions were not available.

3. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).4. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).5. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).

StatLink  <https://stat.link/054kos>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	2.4	3.7	3.9	3.5	3.6	3.6	3.7	3.6	3.6	..
Bhutan	..	..	..	2.1	2.0	2.5	2.6	2.5	2.6	2.7
China ²	..	..	8.8	9.1	8.9	8.6	7.8	7.6	7.6	7.3
Cook Islands	..	..	10.8	11.0	11.3	11.6	12.5	12.5	12.6	13.3
Fiji	..	..	..	8.1	9.6	9.3	9.8	7.5	7.8	7.6
Indonesia	2.7	2.3	3.6	3.4	4.0	3.9	3.7	3.3	3.5	3.6
Japan ¹	1.9	2.3	2.4	2.5	2.7	3.7	4.2	4.1	4.1	4.1
Kazakhstan	..	4.4	4.9	3.1	3.7	3.0	2.3	3.2	3.1	3.3
Korea ¹	3.7	3.7	3.9	4.1	4.1	4.2	3.8	4.2	4.3	4.3
Malaysia	2.2	1.7	1.0	1.0	1.0	1.0	2.7	3.3	3.2	1.7
Mongolia	..	..	5.3	5.9	7.5	6.2	4.5	4.8	5.8	6.8
Nauru	..	..	..	..	..	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	8.3	8.1	8.0	9.3	9.3	9.5	9.6	9.5	9.7	9.8
Papua New Guinea	..	3.3	2.3	2.3	2.9	2.9	2.7	2.5	2.1	2.0
Philippines ³	1.8	1.5	2.1	1.9	2.2	2.2	2.2	2.3	2.3	2.1
Samoa	..	..	7.2	6.9	9.5	9.2	9.7	9.4	9.8	10.3
Singapore	..	1.3	2.3	2.5	2.5	2.6	2.4	2.5	2.3	2.2
Solomon Islands	..	..	15.1	8.2	9.9	9.7	8.9	7.9	8.4	8.7
Thailand	..	3.4	3.5	3.6	3.9	4.0	3.9	3.8	3.8	3.9
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	9.1	10.9	6.3	7.2	7.3	7.0	6.4	7.3	8.3
Africa (26) average ⁴	..	..	..	4.7	5.0	5.1	5.2	5.2	5.2	..
LAC average ⁵	5.7	5.8	6.9	6.5	7.0	7.1	7.2	7.3	7.2	7.3
OECD average ^{1,6}	6.7	6.7	6.8	6.7	6.8	6.9	6.9	7.0	7.0	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).
2. Revenues from import VAT and import excises, urban maintenance and construction tax and refunds on export VAT and export excises are taxes levied on both VAT and excises, however it is not possible to distinguish revenues between the two sources. Therefore all revenues have been allocated to heading 5111 as VAT represents the majority of these revenues.
3. The data exclude revenue from VAT on imports. This revenue could not be distinguished from revenue from other import duties and is currently classified under heading 5120 (taxes on specific goods and services).
4. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).
5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).
6. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).

StatLink  <https://stat.link/wqtcev>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	8.4	12.0	13.1	13.8	13.1	13.1	13.3	13.2	12.5	..
Bhutan	..	..	..	15.1	14.7	18.3	19.4	19.4	19.1	21.7
China ²	..	..	..	..	..	..	..	..	..	..
Cook Islands	..	..	43.4	41.1	45.1	52.4	46.6	46.1	44.4	44.6
Fiji	..	..	..	40.4	43.9	41.0	41.3	32.4	32.3	32.2
Indonesia	35.5	29.4	29.4	29.6	32.3	31.9	30.4	27.8	30.7	30.5
Japan ¹	7.2	9.1	8.8	9.6	9.2	12.2	13.7	13.3	13.0	..
Kazakhstan	..	22.2	18.8	13.1	16.3	14.3	14.8	21.3	19.2	19.6
Korea ¹	18.9	17.0	15.8	17.5	17.0	17.2	15.3	15.8	16.0	15.3
Malaysia	11.1	11.9	6.7	7.2	6.3	6.5	18.9	23.6	24.2	13.4
Mongolia	..	..	18.9	23.4	31.9	30.6	23.7	25.0	27.0	28.2
Nauru	..	..	..	..	..	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	24.5	24.9	23.5	30.7	30.6	30.4	30.2	29.8	30.2	30.1
Papua New Guinea	..	..	11.1	13.3	15.8	15.8	17.9	19.1	18.0	16.4
Philippines ³	10.6	9.5	12.9	13.0	13.4	13.2	13.0	13.5	13.1	11.3
Samoa	..	..	38.2	35.0	39.8	40.3	40.4	38.5	40.0	40.1
Singapore	..	8.3	16.8	19.6	18.6	18.9	18.6	18.9	16.5	16.8
Solomon Islands	..	..	75.8	33.3	33.5	32.9	30.1	28.8	29.4	28.6
Thailand	..	23.1	20.6	20.8	20.5	21.9	20.8	21.5	21.9	22.2
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	56.4	57.1	38.8	41.8	42.2	42.8	41.6	42.5	45.8
Africa (26) average ⁴	..	..	..	30.8	29.6	29.7	29.7	29.6	29.9	..
LAC average ⁵	30.9	30.0	30.6	30.4	31.1	31.1	31.3	31.8	31.5	31.5
OECD average ^{1,6}	20.3	20.1	20.4	21.0	20.8	21.0	20.9	20.7	20.8	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. Data for China are not included in this table as detailed data on revenue from social security contributions were not available.

3. The data exclude revenue from VAT on imports. This revenue could not be distinguished from revenue from other import duties and is currently classified under heading 5120 (taxes on specific goods and services).

4. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).

5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).

6. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).

StatLink  <https://stat.link/xc0z1i>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	4.0	4.3	3.3	3.0	2.9	2.9	2.9	2.8	2.8	..
Bhutan	..	..	..	2.7	2.9	3.3	3.0	3.3	4.0	3.0
China ²	..	..	1.8	2.5	2.5	2.5	2.5	2.2	2.2	2.0
Cook Islands	..	..	4.1	5.0	5.4	4.6	4.7	5.3	5.1	4.8
Fiji	..	..	..	5.4	6.5	7.0	7.0	7.8	8.0	8.6
Indonesia	0.9	1.2	1.5	1.4	1.6	1.5	1.6	1.4	1.4	1.4
Japan ¹	2.1	2.0	2.0	1.9	1.9	1.8	1.8	1.7	2.1	1.7
Kazakhstan	..	2.1	3.1	8.3	8.3	7.7	4.6	3.7	4.8	4.9
Korea ¹	4.2	4.2	3.6	3.5	2.9	2.7	2.8	2.8	2.7	2.7
Malaysia	5.4	2.9	2.5	2.4	2.2	2.2	1.6	1.3	1.0	1.2
Mongolia	..	..	4.9	4.8	4.4	3.8	4.1	4.1	3.8	4.6
Nauru	..	..	..	..	..	7.6	10.3	6.0	9.6	9.8
New Zealand ¹	2.8	2.5	2.0	1.9	1.8	1.9	1.9	1.9	1.8	1.9
Papua New Guinea	..	..	3.0	2.8	3.0	2.8	2.5	2.4	2.4	2.6
Philippines ³	6.5	5.0	4.4	4.1	4.1	4.4	4.3	4.3	4.7	5.7
Samoa	..	..	7.1	7.9	8.6	8.1	8.8	9.4	9.3	9.5
Singapore	..	2.0	1.4	1.3	1.2	1.3	1.3	1.2	1.2	1.1
Solomon Islands	..	..	8.1	8.7	10.7	11.3	11.3	11.1	11.4	13.4
Thailand	..	5.4	5.4	5.6	5.6	4.9	5.3	5.2	5.2	5.0
Tokelau	..	..	7.4	8.6	6.9	8.8	7.4	6.7	6.3	9.5
Vanuatu	..	6.5	7.3	6.7	6.0	5.9	6.2	5.9	6.4	6.5
Africa (26) average ⁴	..	..	..	3.4	3.5	3.6	3.8	4.0	4.0	..
LAC average ⁵	4.0	4.1	3.8	3.7	3.4	3.5	3.6	3.7	3.8	3.8
OECD average ^{1,6}	3.7	3.6	3.2	3.3	3.3	3.2	3.2	3.3	3.2	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).
2. Revenues from import VAT and import excises, urban maintenance and construction tax and refunds on export VAT and export excises are taxes levied on both VAT and excises, however it is not possible to distinguish revenues between the two sources. Therefore all revenues have been allocated to heading 5111 as VAT represents the majority of these revenues.
3. The data include revenues from VAT on imports, usually classified under heading 5110 (taxes on general consumption). This revenue could not be distinguished from revenue from other import duties.
4. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).
5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).
6. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).

StatLink  <https://stat.link/dpuny8>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ¹	13.8	14.1	11.3	11.9	10.8	10.5	10.4	10.0	9.8	..
Bhutan	..	..	..	19.6	21.6	23.9	22.2	25.9	29.2	24.2
China ²	..	..	..	..	..	..	..	..	..	..
Cook Islands	..	..	16.3	18.6	21.5	20.6	17.7	19.5	18.1	16.1
Fiji	..	..	..	26.9	29.6	30.9	29.8	33.7	33.2	36.3
Indonesia	12.1	15.3	12.5	12.2	13.1	12.6	12.9	12.0	12.3	11.6
Japan ¹	7.9	7.9	7.1	7.2	6.7	6.0	5.8	5.7	6.6	..
Kazakhstan	..	10.3	12.1	35.1	36.6	36.3	29.5	24.9	30.2	29.3
Korea ¹	21.6	19.7	14.5	15.1	11.8	10.8	10.9	10.5	10.1	9.4
Malaysia	27.5	20.5	17.1	17.3	14.1	14.1	11.0	9.0	7.8	9.4
Mongolia	..	..	17.3	19.0	18.9	18.6	21.3	21.6	17.8	18.9
Nauru	..	..	..	..	91.6	44.6	38.2	33.3	27.8	..
New Zealand ¹	8.2	7.5	5.9	6.4	5.9	6.1	6.1	5.9	5.7	5.7
Papua New Guinea	..	..	14.4	16.3	16.3	15.4	16.4	18.4	20.5	21.2
Philippines ³	39.1	32.0	27.0	27.6	25.4	26.2	25.5	25.1	26.6	31.2
Samoa	..	..	37.8	40.2	36.1	35.3	36.5	38.7	38.0	36.9
Singapore	..	13.0	10.1	10.3	8.9	9.5	10.0	9.2	8.8	8.7
Solomon Islands	..	..	40.7	35.3	36.2	38.4	38.4	40.6	39.8	44.1
Thailand	..	37.0	31.5	32.1	29.1	27.1	28.3	29.0	30.0	28.8
Tokelau	..	..	52.2	48.9	42.3	51.9	48.9	45.4	44.2	52.7
Vanuatu	..	40.4	38.6	40.8	34.8	33.7	38.1	38.7	37.6	36.0
Africa (26) average ⁴	..	..	..	22.1	20.7	21.2	22.2	23.1	22.7	..
LAC average ⁵	25.0	24.4	19.2	18.7	16.7	16.6	16.9	16.7	17.1	16.7
OECD average ^{1,6}	11.4	11.1	9.8	10.3	9.9	9.7	9.8	9.8	9.6	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2019), [Revenue Statistics 2019](#).

2. Data for China are not included in this table as detailed data on revenue from social security contributions were not available.

3. The data include revenues from VAT on imports, usually classified under heading 5110 (taxes on general consumption). This revenue could not be distinguished from revenue from other import duties.

4. Represents an unweighted average for the 26 African countries included in the publication [Revenue Statistics in Africa 2019](#).5. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2020](#).6. Represents an unweighted average for the 36 OECD member countries included in the publication [Revenue Statistics 2019](#).**StatLink**  <https://stat.link/7fte3r>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ^{1,2}	588	705	1 177	1 417	1 599	1 624	1 662	1 765	1 848	1 939
Bhutan	..	..	..	77 717	109 649	122 462	136 804	152 322	163 449	176 719
China	7 972	10 028	27 009	41 212	59 296	64 356	68 886	74 640	83 204	91 928
Cook Islands ²	..	..	314 585	339 219	368 867	409 195	439 214	465 766	504 258	548 693
Fiji ³	3 275	..	5 940	6 526	8 358	9 167	9 822	10 327	11 065	11 557
Indonesia	754 614	1 520 683	4 323 057	6 864 133	9 546 134	10 569 705	11 526 333	12 401 729	13 587 213	14 837 358
Japan ¹	533 393	528 447	530 923	499 429	507 255	518 235	532 983	536 808	547 496	550 099
Kazakhstan	1 672	2 600	12 850	21 816	35 999	39 676	40 884	46 971	54 379	61 820
Korea	530 347	635 185	1 043 258	1 265 308	1 429 445	1 486 079	1 564 124	1 641 786	1 730 399	1 782 269
Malaysia	282	356	665	821	1 019	1 106	1 177	1 250	1 372	1 447
Mongolia	933	1 224	4 957	9 757	19 174	22 227	23 150	23 943	27 876	32 411
Nauru	..	..	29 090	53 762	96 046	114 454	104 318	137 494	145 347	159 999
New Zealand ^{1,2}	105	122	189	206	237	245	257	273	289	300
Papua New Guinea	10 701	9 736	28 304	38 752	47 721	57 131	60 139	65 038	75 626	82 341
Philippines	2 689	3 581	6 893	9 003	11 538	12 634	13 322	14 480	15 808	17 426
Samoa ^{2,4}	733	796	1 758	1 742	1 793	1 918	2 061	2 107	2 131	2 218
Singapore ⁵	149	166	273	327	385	399	423	440	472	503
Solomon Islands	1 833	..	4 123	5 613	7 410	7 720	8 130	8 686	9 173	9 854
Thailand	4 710	5 070	9 076	10 808	12 915	13 230	13 743	14 593	15 487	16 366
Tokelau ²	..	..	8 399	9 597	11 501	12 355	14 222	14 838	17 706	15 739
Vanuatu	31 606	37 627	53 926	67 912	75 803	79 109	82 798	87 250	94 887	99 818

.. Not available

Note: All units are in billions except for Bhutan, Cook Islands, Fiji, Nauru, Papua New Guinea, Samoa, Solomon Islands, Tokelau and Vanuatu. Due to the size of their economies, the GDP figures for Cook Islands, Nauru and Tokelau are expressed in thousands while they are in millions for Bhutan, Fiji, Papua New Guinea, Samoa, Solomon Islands and Vanuatu.

1. The year Y is calculated (at annual rate) as the average of: Q2(Y) to Q1(Y+1) for Japan; and Q3(Y) to Q2(Y+1) for Australia and New Zealand.
2. Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2018 represent the period from July 2018 to June 2019.
3. Fiji has recently rebased its GDP. As a result, tax-to-GDP ratios for Fiji are lower than the levels shown in previous editions. The difference in tax-to-GDP ratios for the year 2017 between the two publications amounted to 2.4 percentage points.
4. The year Y is calculated using the formula $GDP(Y)/2 + GDP(Y-1)/2$. This is done in order to make the value of the GDP correspond more closely to a July(Y-1)-to-June(Y) fiscal year.

5. The year Y is calculated using the formula $GDP(Y)*3/4 + GDP(Y+1))/4$ in order to make it correspond more closely to an April(Y)-to-March(Y+1) fiscal year.

Source: OECD National Accounts data for Australia, Indonesia, Japan, Korea and New Zealand; National statistical offices for Cook Islands and Tokelau; National Statistical Offices for Bhutan, China, Malaysia, Mongolia, Philippines, Singapore and Thailand; Asian Development Bank's Key Indicators Database for Fiji, Papua New Guinea, Samoa, Solomon Islands and Vanuatu. Data for 2018 were estimated for 2018 for Fiji and Vanuatu, using the GDP growth rates of the IMF's *World Economic Outlook* (WEO) April 2020 edition; Data for 2017 and 2018 using the WEO growth rates for the Solomon Islands and for 2019 for Bhutan.

StatLink  <https://stat.link/x45iq2>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia ^{1,2}	436 263	408 375	985 048	1 299 443	1 542 380	1 464 150	1 249 051	1 311 576	1 415 970	1 448 282
Bhutan	..	..	..	1 666	1 999	1 992	2 205	2 297	2 477	2 719
China	961 601	1 211 331	3 550 327	6 087 192	9 570 470	10 475 625	11 061 573	11 233 315	12 310 490	13 894 907
Cook Islands ²	..	..	232	245	303	340	308	325	358	380
Fiji	2 268	..	3 688	3 402	4 539	4 857	4 682	4 930	5 353	5 537
Indonesia	259 373	180 566	472 983	755 256	916 646	891 051	860 741	932 066	1 015 292	1 042 613
Japan ¹	4 408 334	4 900 526	4 508 703	5 690 809	5 197 390	4 896 054	4 404 734	4 933 774	4 880 376	4 981 073
Kazakhstan	22 166	18 292	104 850	148 047	236 635	221 416	184 388	137 289	166 806	179 340
Korea	557 962	561 792	1 122 446	1 095 096	1 305 518	1 411 196	1 382 579	1 414 614	1 530 466	1 619 970
Malaysia	100 169	93 790	193 614	255 024	323 276	338 066	301 355	301 255	318 955	358 579
Mongolia	1 181	1 137	4 235	7 185	12 582	12 227	11 750	11 159	11 426	13 138
Nauru	..	..	23	47	99	105	87	100	110	124
New Zealand ^{1,2}	69 287	55 432	138 908	148 338	193 973	203 009	179 294	190 304	205 228	207 499
Papua New Guinea	7 442	3 499	9 545	14 251	21 261	23 211	21 723	20 759	23 716	25 111
Philippines	91 234	81 023	149 360	199 591	271 836	284 585	292 774	304 898	313 620	330 910
Samoa ^{2,3}	286	256	649	686	785	826	850	806	841	880
Singapore ⁴	100 124	96 077	180 942	239 808	307 576	314 864	307 999	318 642	341 858	373 199
Solomon Islands	493	..	539	696	1 015	1 048	1 031	1 095	1 143	1 232
Thailand	150 180	126 392	262 943	341 105	420 334	407 339	401 266	413 489	456 382	506 399
Tokelau ²	..	..	6	7	9	10	10	10	13	11
Vanuatu	273	273	527	681	798	817	774	798	880	920

.. Not available

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

1. The year Y is calculated (at annual rate) as the average of: Q2(Y) to Q1(Y+1) for Japan; and Q3(Y) to Q2(Y+1) for Australia and New Zealand.

2. Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2018 represent the period from July 2018 to June 2019.

3. The year Y is calculated using the formula $GDP(Y)/2 + GDP(Y-1)/2$. This is done in order to make the value of the GDP correspond more closely to a July(Y-1)-to-June(Y) fiscal year.

4. The year Y is calculated using the formula $GDP(Y)*3/4 + GDP(Y+1))/4$ in order to make it correspond more closely to an April(Y)-to-March(Y+1) fiscal year.

StatLink  <https://stat.link/0tqk94>

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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia	125 058	124 385	290 788	328 349	418 120	399 343	348 153	362 049	404 009	..
Bhutan	..	..	..	232	268	272	297	294	339	335
China ¹	..	..	599 678	1 081 331	1 783 962	1 939 874	2 005 974	1 961 814	2 135 982	2 364 024
Cook Islands	..	..	58	66	76	75	82	88	101	113
Fiji	..	..	..	680	994	1 102	1 105	1 140	1 296	1 312
Indonesia	19 709	14 213	57 546	85 766	114 437	108 382	104 245	111 934	117 072	124 067
Japan	1 153 894	1 263 376	1 241 967	1 509 609	1 500 082	1 482 193	1 351 487	1 516 166	1 530 992	..
Kazakhstan	..	3 643	27 329	35 169	53 446	46 682	28 652	20 478	26 658	30 124
Korea	108 274	120 547	278 198	256 154	317 220	347 014	347 879	371 149	411 689	460 420
Malaysia	19 726	13 180	28 684	35 260	51 071	51 794	43 777	42 264	42 679	44 783
Mongolia	..	..	1 201	1 819	2 955	2 465	2 244	2 129	2 461	3 157
Nauru	..	..	..	..	..	9	20	16	32	44
New Zealand	23 510	18 037	47 059	44 906	59 151	63 532	56 824	60 285	65 838	67 830
Papua New Guinea	..	..	1 981	2 417	3 909	4 214	3 302	2 747	2 818	3 045
Philippines	15 201	12 770	24 304	29 501	44 023	47 563	49 780	51 815	55 153	60 266
Samoa	..	..	122	134	187	189	204	197	206	227
Singapore	..	14 865	24 305	30 691	40 874	42 705	40 476	42 488	48 057	49 080
Solomon Islands	..	..	107	171	300	308	303	298	328	375
Thailand	..	18 452	44 995	59 031	80 862	74 215	74 982	73 553	78 784	88 430
Tokelau	..	..	1	1	2	2	2	2	2	2
Vanuatu	..	44	100	111	137	142	126	122	151	166

.. Not available

Note: This table is produced based on total tax revenues from Chapter 4 and exchange rate data from Table 3.20.

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

 <https://stat.link/nx9ip4>

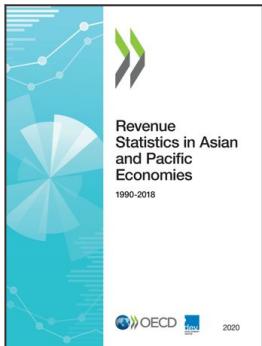
Table 3.20. Exchange rates used, national currency per US dollar

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia	1.35	1.73	1.20	1.09	1.04	1.11	1.33	1.35	1.31	1.34
Bhutan	35.77	43.64	44.19	46.65	54.86	61.47	62.05	66.32	66.00	65.00
China	8.29	8.28	7.61	6.77	6.20	6.14	6.23	6.64	6.76	6.62
Cook Islands	1.51	2.19	1.36	1.39	1.22	1.20	1.43	1.44	1.41	1.44
Fiji	1.44	2.13	1.61	1.92	1.84	1.89	2.10	2.10	2.07	2.09
Indonesia	2 909.38	8 421.78	9 139.99	9 088.49	10 414.20	11 862.06	13 391.17	13 305.63	13 382.56	14 230.93
Japan	121.00	107.84	117.76	87.76	97.60	105.85	121.00	108.80	112.18	110.44
Kazakhstan	75.44	142.13	122.55	147.36	152.13	179.19	221.73	342.13	326.00	344.71
Korea	950.51	1 130.64	929.45	1 155.43	1 094.93	1 053.06	1 131.31	1 160.59	1 130.64	1 100.19
Malaysia	2.81	3.80	3.44	3.22	3.15	3.27	3.91	4.15	4.30	4.04
Mongolia	789.73	1 076.44	1 170.40	1 357.90	1 523.93	1 817.94	1 970.31	2 145.53	2 439.78	2 467.05
Nauru	..	..	1.27	1.14	0.98	1.09	1.20	1.37	1.33	1.29
New Zealand	1.51	2.21	1.36	1.39	1.22	1.21	1.43	1.44	1.41	1.45
Papua New Guinea	1.44	2.78	2.97	2.72	2.25	2.46	2.77	3.13	3.19	3.28
Philippines	29.47	44.19	46.15	45.11	42.45	44.40	45.50	47.49	50.40	52.66
Samoa	2.56	3.12	2.71	2.54	2.29	2.32	2.42	2.61	2.54	2.52
Singapore	1.49	1.72	1.51	1.36	1.25	1.27	1.38	1.38	1.38	1.35
Solomon Islands	3.72	5.09	7.65	8.07	7.30	7.36	7.89	7.93	8.03	8.00
Thailand	31.36	40.11	34.52	31.69	30.73	32.48	34.25	35.29	33.93	32.32
Tokelau	1.51	2.19	1.36	1.39	1.22	1.20	1.43	1.44	1.41	1.44
Vanuatu	115.87	137.87	102.33	99.70	95.00	96.86	107.00	109.31	107.77	108.53

.. Not available

Source: OECD National Accounts data for Australia, the Cook Islands, Indonesia, Japan, Korea, Nauru and New Zealand; IMF's *World Economic Outlook* (April 2020) for the Bhutan, China, Fiji, Kazakhstan, Mongolia, Malaysia, Nauru, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, Thailand and Vanuatu.

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