4 Country tables, tax revenues, 1990-2020

Country tax revenue tables, 1990-2020

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

Figures referring to 1998-99, 2001-06, 2008-09 and 2011-14 in Tables 4.1 to 4.24 have been omitted because of lack of space. Full time series can be accessed at https://stats.oecd.org/ within the theme Public Sector, Taxation and Market Regulation/Taxation/Revenue Statistics Asian and Pacific Economies.

Table 4.1. Australia: Details of tax revenue

Million AUD

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**168 582**	**214 753**	**346 772**	**356 747**	**460 729**	**484 020**	**526 002**	**557 175**	**549 536**	**..**
1000 Taxes on income, profits and capital gains	**95 367**	**124 427**	**206 134**	**202 184**	**261 345**	**277 446**	**308 732**	**334 856**	**325 116**	**..**
1100 Of individuals	70 782	80 991	127 587	138 163	191 720	198 479	212 463	229 439	230 932	..
1110 On income and profits	69 212	80 991	127 587	138 163	191 720	198 479	212 463	229 439	230 932	..
1120 On capital gains	1 570	0	0	0	0	0	0	0	0	..
1200 Corporate	24 585	43 436	78 547	64 021	69 625	78 967	96 269	105 417	94 184	..
1210 On profits	22 253	43 436	78 547	64 021	69 625	78 967	96 269	105 417	94 184	..
Income tax on companies	21 242	42 221	76 655	62 549	67 794	76 991	94 287	103 318	92 191	..
Dividend and interest taxes	693	846	1 892	1 472	1 831	1 976	1 982	2 099	1 993	..
Other withholding taxes	318	369	0	0	0	0	0	0	0	..
1220 On capital gains	2 332	0	0	0	0	0	0	0	0	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	..
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**..**
2100 Employees	0	0	0	0	0	0	0	0	0	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**11 277**	**9 624**	**16 407**	**18 492**	**23 354**	**23 799**	**25 520**	**26 923**	**26 027**	**..**
4000 Taxes on property	**15 505**	**18 825**	**31 130**	**33 498**	**49 168**	**52 066**	**52 942**	**53 114**	**53 982**	**..**
4100 Recurrent taxes on immovable property	7 739	9 067	15 615	19 907	26 649	28 745	30 305	32 694	33 803	..
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	7 766	9 758	15 515	13 591	22 519	23 321	22 637	20 420	20 179	..
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	**46 433**	**61 877**	**93 101**	**102 573**	**126 862**	**130 709**	**138 808**	**142 282**	**144 411**	**..**
5100 Taxes on production, sale, transfer, etc.	37 359	56 179	84 104	90 824	109 050	111 934	118 867	122 053	123 639	..
5110 General taxes	14 085	25 830	44 739	48 146	60 680	63 029	65 700	66 829	65 720	..
5111 Value added taxes	0	23 854	43 634	46 910	59 177	61 505	64 062	65 147	64 048	..
5112 Sales tax	14 085	1 976	1 105	1 236	1 503	1 524	1 638	1 682	1 672	..
5113 Other	0	0	0	0	0	0	0	0	0	..
5120 Taxes on specific goods and services	23 274	30 349	39 365	42 678	48 370	48 905	53 167	55 224	57 919	..
5121 Excise duties	14 449	19 768	24 357	26 689	22 541	22 773	23 673	24 486	24 065	..
Excises central government	13 573	19 019	23 526	25 803	21 625	21 895	22 763	23 488	23 116	..
Statutory corporate payments	258	295	231	452	405	335	346	435	480	..
Primary production charges	618	454	600	434	511	543	564	563	469	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	..
5123 Customs and import duties	3 637	4 606	6 070	5 828	14 046	14 196	15 690	15 944	19 507	..
Customs duties central government	3 637	4 606	6 070	5 828	14 046	14 196	15 690	15 944	19 507	..
5124 Taxes on exports	6	0	10	11	11	11	0	0	0	..
Customs duties on coal exports	0	..	0	0	0	0	..	..	..	..
Other	6	..	10	11	11	11	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	..
5126 Taxes on specific services	5 182	5 975	8 928	10 150	11 772	11 925	13 804	14 794	14 347	..
Taxes race meetings	601	301	359	373	265	233	265	411	596	..
Poker machines	1 760	2 074	3 009	3 125	3 684	3 717	3 881	3 986	3 202	..
Lotteries	330	890	1 118	1 141	1 362	1 286	1 330	1 632	1 676	..
Levies on fire insurance companies	521	574	937	1 232	786	803	812	806	932	..
Other	1 970	2 136	3 505	4 279	5 675	5 886	7 516	7 959	7 941	..
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	..

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	..
5200 Taxes on use of goods and perform activities	9 074	5 698	8 997	11 749	17 812	18 775	19 941	20 229	20 772	..
5210 Recurrent taxes	8 956	5 698	8 997	11 749	15 898	16 730	17 915	17 899	18 615	..
5211 Paid by households: motor vehicles	2 188	2 748	4 381	5 064	7 253	7 519	7 709	7 914	8 128	..
5212 Paid by others: motor vehicles	1 350	1 285	2 005	2 397	2 649	2 755	3 077	3 072	3 174	..
Fees on motor vehicle registry	1 287	778	1 165	1 499	1 530	1 596	1 838	1 864	1 975	..
Drivers licences	0	0	0	0	0	0	0	0	0	..
Stamp duty on vehicle registry	63	506	839	898	1 119	1 159	1 239	1 208	1 199	..
5213 Paid in respect of other goods	5 418	1 665	2 611	4 288	5 996	6 456	7 129	6 913	7 313	..
Broadcasting tv licences	329	210	288	150	128	0	52	52	37	..
Business franchise lic. tobac. fuel	3 992	227	0	0	1	0	1	0	0	..
Other taxes	565	1 129	2 321	4 136	5 846	6 433	7 040	6 816	7 271	..
Liquor taxes	532	97	2	1	22	23	36	45	5	..
Dog licenses	0	0	0	0	0	0	0	0	0	..
5220 Non-recurrent taxes	118	0	0	0	1 914	2 046	2 026	2 330	2 157	..
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	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are on a fiscal year basis beginning 1st July.

From 1998 taxes are recorded on an accrual basis; prior to that they were on a cash basis.

Direct taxes paid by public trading enterprises are excluded from receipts.

The figures for total tax revenue do not match the published totals in Taxation Revenue Australia. The latter is based on an accrual IMF GFS methodology and there are some differences between that and the OECD equivalent.

Heading 5213 includes radio and television licenses fees, though these are usually not regarded as a tax revenue in the OECD list.

Headings for non-wastable tax credits 1110 and 1210 include the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), film tax offset, and research and development tax offsets. The estimation of non-wastable credits into the expenditure and transfer components is in accordance with the OECD guidelines on the treatment and the data for this memorandum item has been provided by the Australian Taxation Office.

Source: Australian Bureau of Statistics.

StatLink https://stat.link/nt4gdi

Table 4.2. Bangladesh: Details of tax revenue

Million BDT

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	..	**209 490**	**533 918**	**911 182**	**1 839 968**	**2 018 284**	**2 339 088**	**2 497 270**	**2 467 352**	**3 093 116**
1000 Taxes on income, profits and capital gains	..	**59 506**	**179 203**	**352 411**	**833 254**	**847 425**	**940 510**	**1 004 792**	**1 037 012**	**1 343 180**
1100 Of individuals	..	19 638	48 024	98 932	253 798	209 198	206 378	247 706	248 090	339 550
1110 On income and profits	..	19 638	48 024	98 932	253 798	209 198	206 378	247 706	248 090	339 550
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	15 371	69 423	131 143	259 491	318 351	360 581	336 180	370 870	509 330
1210 On profits	..	15 371	69 423	131 143	259 491	318 351	360 581	336 180	370 870	509 330
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	24 498	61 756	122 336	319 964	319 876	373 551	420 906	418 052	494 300
2000 Social security contributions	..	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	..	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-reccurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	**149 984**	**354 716**	**558 771**	**1 006 714**	**1 170 859**	**1 398 578**	**1 492 478**	**1 430 341**	**1 749 936**
5100 Taxes on production, sale, transfer, etc	..	149 984	354 716	558 771	1 006 714	1 170 859	1 398 578	1 492 478	1 430 341	1 749 936
5110 General taxes on goods and services	..	63 798	176 714	301 907	554 500	638 489	757 662	873 720	860 973	1 033 131
5111 Value added taxes	..	63 798	176 714	301 907	554 500	638 489	757 662	873 720	860 973	1 033 131
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	86 186	178 002	256 864	452 215	532 370	640 916	618 757	569 367	716 805
5121 Excises	..	33 694	77 552	136 974	261 913	311 106	377 759	364 795	324 463	408 880
Supplementary duty (SD)	..	33 694	77 552	136 974	261 913	311 106	377 759	364 795	324 463	408 880
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	51 007	96 014	115 769	180 118	210 692	243 198	242 695	235 595	304 565
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	1 485	4 436	4 120	10 184	10 572	19 959	11 267	9 310	3 359
Travel tax	..	1 485	4 436	4 120	10 184	10 572	19 959	11 267	9 310	3 359
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
6000 Other taxes	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are on a fiscal year basis ending 31st June. For example, the data for 2020 represent 1 July 2020 to 31 June 2021.
The data are on a cash basis.

Source: National Board of Revenue of Bangladesh.

StatLink https://stat.link/45y8t1

Table 4.3. Bhutan: Details of tax revenue

Million BTN

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**1 209**	**1 851**	**4 613**	**10 816**	**18 518**	**19 649**	**22 404**	**21 746**	**18 398**	**15 744**
1000 Taxes on income, profits and capital gains	**648**	**1 217**	**2 547**	**6 925**	**10 337**	**10 355**	**11 167**	**11 240**	**10 941**	**9 632**
1100 Of individuals	24	66	265	705	1 764	953	1 335	1 543	2 291	1 367
1110 On income and profits	24	66	265	705	1 764	953	1 335	1 543	2 291	1 367
Salary income	..	..	..	..	1 617	696	1 111	1 270	..	..
Rental income	..	..	..	..	32	34	37	43	..	..
Dividends and interest	..	..	..	..	92	125	106	122	..	..
Other income	..	..	..	..	23	97	80	108	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	624	1 151	2 283	6 220	8 573	9 402	9 832	9 697	8 651	8 265
1210 On profits	624	1 151	2 283	6 220	8 573	9 402	9 832	9 697	8 651	8 265
Corporate income tax	559	920	1 818	5 110	7 430	8 149	9 014	9 022	..	7 225
Druk Holdings and Investments (DHI)	0	0	0	1 372	..	..	..	..	..	..
Druk Green Power Corporation Limited (DGPC)	0	0	878	1 953	..	..	..	..	..	..
Bhutan Power Corporation Limited (BPC)	0	0	109	346	..	..	..	..	..	..
Others	559	920	831	1 439	..	..	..	..	..	..
Business income tax	65	232	465	1 110	1 143	1 254	818	674	..	1 040
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	**13**	**22**	**58**	**105**	**57**	**-80**	**-9**	**74**	**-32**	**14**
Health contribution	13	22	58	105	57	-80	-9	74	-32	14
4000 Taxes on property	**4**	**5**	**25**	**6**	**67**	**55**	**34**	**33**	**27**	**119**
4100 Recurrent taxes on immovable property	4	5	25	6	4	3	7	7	5	9
4110 Households	4	5	25	6	4	3	7	7	5	9
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	63	52	28	25	22	110
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	**542**	**596**	**1 969**	**3 760**	**8 056**	**9 318**	**11 212**	**10 399**	**7 462**	**5 980**
5100 Taxes on production, sale, transfer, etc	542	596	1 969	3 760	7 765	8 974	10 816	9 978	7 117	5 575
5110 General taxes on goods and services	186	309	831	1 636	3 575	3 796	4 270	4 714	4 922	4 085
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	186	309	831	1 636	3 575	3 796	4 270	4 714	4 922	4 085
Goods and commodities	..	..	..	..	1 979	1 710	1 315	1 370	1 486	2 468
Beer	..	..	..	..	767	952	1 137	1 212	1 438	1 024
Vehicles	..	..	..	..	0	0	540	643	757	321
Petroleum products	..	..	..	..	234	434	414	522	296	0
Hotels and restaurants	..	..	..	..	318	393	448	500	440	55
Telecom services	..	..	..	..	178	179	223	252	323	3
Cement	..	..	..	..	50	70	92	97	97	59
Aerated water	..	..	..	..	26	35	76	94	85	121
Entertainment services	..	..	..	..	23	23	26	25	0	34
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	356	287	1 138	2 124	4 190	5 178	6 546	5 264	2 196	1 490
5121 Excises	266	130	878	1 605	2 483	3 580	4 834	3 406	803	342
Distillery products	104	130	153	321	539	663	885	906	680	342
Excise duty refund from India	162	0	725	1 284	1 944	2 917	3 949	2 500	123	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5123 Customs and import duties	65	139	237	483	1 605	1 472	1 712	1 704	1 280	1 149
Customs duty on goods and commodities and customs service charge	..	..	..	..	597	563	773	678	468	555
Fuel	..	..	..	..	348	411	405	525	401	293
Motor vehicles	..	..	..	..	659	499	534	501	411	301
5124 Taxes on exports	19	13	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	5	5	23	35	103	126	0	154	112	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	291	344	395	422	345	404
5210 Recurrent taxes	..	..	..	..	259	303	323	351	290	331
5211 Paid by households: motor vehicles	..	..	..	..	172	198	214	238	193	196
5212 Paid by others: motor vehicles	..	..	..	..	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	..	87	105	110	114	97	135
5220 Non-recurrent taxes	..	..	..	..	32	41	72	70	54	74
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**1**	**11**	**13**	**20**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2020 represent the period from July 2020 to June 2021.

The data are on a cash basis.

Heading 1000: Detailed breakdown of corporate income tax is not available for 2019 and for personal income taxes it is not available for 2020 at the time of publication. The numbers may include fines and penalties which are not considered tax revenues by the OECD.

Source: Ministry of Finance, Bhutan.

StatLink https://stat.link/pyxezh

Table 4.4. Cambodia: Details of tax revenue

Million KHR

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**3 398 035**	**3 440 971**	**11 468 515**	**12 800 088**	**15 192 684**	**18 560 887**	**23 821 776**	**20 881 713**
1000 Taxes on income, profits and capital gains	**..**	**..**	**480 287**	**290 876**	**2 472 094**	**2 952 788**	**3 798 294**	**4 367 432**	**5 467 480**	**6 110 374**
1100 Of individuals	..	..	89 587	197 724	753 929	835 720	1 031 691	1 106 117	1 296 595	1 343 255
1110 On income and profits	..	..	89 587	197 724	753 929	835 720	1 031 691	1 106 117	1 296 595	1 343 255
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	390 700	93 153	1 718 165	2 117 068	2 766 603	3 261 315	4 170 885	4 767 119
1210 On profits	..	..	390 700	93 153	1 718 165	2 117 068	2 766 603	3 261 315	4 170 885	4 767 119
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**	**437 990**	**365 151**	**563 393**	**794 284**	**1 103 579**	**981 380**
4100 Recurrent taxes on immovable property	..	..	..	..	95 025	91 568	108 472	134 017	161 581	153 965
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	342 964	273 583	454 921	660 267	941 997	827 415
4500 Other non-reccurent taxes on property	..	..	..	..	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
5000 Taxes on goods and services	**..**	**..**	**2 910 331**	**3 146 690**	**8 550 924**	**9 476 106**	**10 823 127**	**13 388 678**	**17 234 748**	**13 769 113**
5100 Taxes on production, sale, transfer, etc	..	..	2 910 331	2 095 323	8 353 361	9 242 602	10 552 076	13 083 945	16 866 195	13 337 004
5110 General taxes on goods and services	..	..	1 157 545	940 348	3 639 882	4 142 807	4 734 680	5 581 051	7 272 114	6 380 770
5111 Value added taxes	..	..	1 142 787	940 348	3 612 478	4 142 115	4 734 640	5 580 970	7 272 100	6 380 768
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	14 758	0	27 403	692	40	81	14	2
5120 Taxes on specific goods and services	..	..	1 752 786	1 154 975	4 713 480	5 099 795	5 817 395	7 502 894	9 594 081	6 956 234
5121 Excises	..	..	616 660	902 367	2 568 103	3 095 077	3 832 780	5 128 519	6 674 530	4 750 955
5122 Profits of fiscal monopolies	..	..	0	261	0	0	0	0	0	0
5123 Customs and import duties	..	..	880 055	0	1 808 836	1 957 120	1 920 676	2 303 136	2 848 269	2 174 133
5124 Taxes on exports	..	..	141 118	118 637	180 241	31 364	45 512	51 473	48 779	23 807
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	114 953	132 307	156 300	16 233	18 427	19 767	22 504	7 339
5127 Other taxes on internat. trade and transactions	..	..	0	1 404	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	1 051 366	197 563	233 504	271 052	304 733	368 553	432 110
5210 Recurrent taxes	..	..	..	1 051 366	197 563	233 504	271 052	304 733	368 553	432 110
5211 Paid by households: motor vehicles	..	..	..	1 032 930	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	18 436	197 563	233 504	271 052	304 733	368 553	432 110
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
6000 Other taxes	**..**	**..**	**7 417**	**3 405**	**7 508**	**6 044**	**7 870**	**10 494**	**15 970**	**20 845**
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	7 417	3 405	7 508	6 044	7 870	10 494	15 970	20 845

.. Not available

Note: Year ending 31st December.

The data are on an accrual basis.

Local government revenue data are not available before 2012.

Heading 2000: Social security contribution data are not available.

Source: Ministry of Economy and Finance of Cambodia.

StatLink https://stat.link/5rj9fe

Table 4.5. China: Details of tax revenue

Billion CNY

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**4 562**	**7 321**	**12 492**	**13 035**	**14 437**	**15 640**	**21 791**	**20 349**
1000 Taxes on income, profits and capital gains	**..**	**..**	**1 237**	**1 896**	**3 958**	**4 315**	**4 899**	**5 484**	**5 416**	**5 446**
1100 Of individuals	..	..	319	484	862	1 009	1 197	1 387	1 039	1 157
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	918	1 412	3 097	3 306	3 703	4 097	4 377	4 289
Enterprise income tax	..	..	878	1 284	2 713	2 885	3 212	3 532	3 730	3 643
Land appreciation tax	..	..	40	128	383	421	491	564	647	647
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**
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
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	**..**	**..**	**443**	**540**	**1 153**	**1 099**	**1 208**	**1 321**	**1 386**	**1 505**
4100 Recurrent taxes on immovable property	..	..	96	190	419	448	496	528	518	490
4110 Households	..	..	0	0	0	0	0	0	0	0
4120 Others	..	..	96	190	419	448	496	528	518	490
House property tax	..	..	58	89	205	222	260	289	299	284
Urban and town land use tax	..	..	39	100	214	226	236	239	220	206
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	..	..	347	351	734	651	712	793	868	1 015
Stamp tax on securities transactions	..	..	201	54	255	125	107	98	123	177
Other stamp duties	..	..	26	50	89	96	114	122	123	131
Deed tax	..	..	121	246	390	430	491	573	621	706
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	**..**	**..**	**2 882**	**4 885**	**7 381**	**7 621**	**8 329**	**8 836**	**8 990**	**8 476**
5100 Taxes on production, sale, transfer, etc	..	..	2 855	4 769	7 105	7 345	8 081	8 601	8 736	8 229
5110 General taxes on goods and services	..	..	2 373	3 730	5 397	5 688	6 284	6 734	6 581	6 170
5111 Value added taxes	..	..	1 715	2 614	3 466	4 538	6 284	6 734	6 581	6 170
Domestic VAT	..	..	1 547	2 109	3 111	4 071	5 638	6 153	6 235	5 679
Import VAT	..	..	615	1 049	1 253	1 278	1 597	1 688	1 512	1 391
Urban maintenance and construction tax	..	..	116	189	389	403	436	484	482	461
Refund of VAT for export	..	..	-563	-733	-1 287	-1 215	-1 387	-1 591	-1 648	-1 361
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	658	1 116	1 931	1 150	0	0	0	0
Business tax	..	..	658	1 116	1 931	1 150	0	0	0	0
5120 Taxes on specific goods and services	..	..	483	1 039	1 707	1 658	1 797	1 867	2 155	2 059
5121 Excises	..	..	313	794	1 348	1 302	1 362	1 420	1 684	1 627
Domestic excise tax	..	..	221	607	1 054	1 022	1 023	1 063	1 256	1 203
Import excise tax	..	..	0	0	0	0	0	0	69	62
Motor vehicles purchase tax	..	..	88	179	279	267	328	345	350	353
Leaf tobacco tax	..	..	5	8	14	13	12	11	11	11
Refund of excise tax for export	..	..	0	0	0	0	0	0	-2	-2
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	143	203	256	260	300	285	289	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	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5128 Other taxes	..	..	26	42	103	95	135	163	182	175
Resources tax	..	..	26	42	103	95	135	163	182	175
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	27	116	276	276	248	235	254	246
5210 Recurrent taxes	..	..	7	24	61	68	77	83	88	95
Vehicle and vessel tax	..	..	7	24	61	68	77	83	88	95
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	20	92	214	208	170	152	166	152
Cultivated land use tax	..	..	19	89	210	203	165	132	139	126
Vessel tonnage tax	..	..	2	3	5	5	5	5	5	5
Environmental protection tax	..	..	0	0	0	0	0	15	22	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	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending 31st December.

The data are on a cash basis

Heading 2000: Social security contribution data for China include contributions from old-age insurance, medical insurance, unemployment insurance and employment injury insurance. The figures also include contributions to individual accounts, which are not considered as tax revenues by the OECD, as disaggregation is not available. Data are not available before 2019.

Heading 5111: In years prior to 2019, import VAT also includes import excise tax as they cannot be distinguished. Similarly, before 2019, refund of VAT for export also includes refund of excise tax for export as they cannot be distinguished. In both cases, the VAT portion accounts for the majority of combined revenues. The heading "Urban maintenance and construction tax" is a surtax of both VAT and excises, but it is not possible to distinguish revenues between the two sources. It is classified under heading 5111 as VAT is the main source of these revenues. A small portion of urban maintenance and construction tax should be attributed to the central government. This portion has been identified since 2019 but it is not possible to separate the central and local portions in previous years.

Heading 5128: A small portion of resources tax should be attributed to the central government. This portion has been identified since 2019 but it is not possible to separate the central and local portions in previous years.

Source: Ministry of Finance of China.

StatLink https://stat.link/1ml8eu

Table 4.6. Cook Islands: Details of tax revenue

Thousand NZD

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**78 330**	**91 161**	**117 445**	**126 010**	**142 539**	**163 423**	**141 406**	**84 902**
1000 Taxes on income, profits and capital gains	**..**	**..**	**30 685**	**35 916**	**41 090**	**42 210**	**52 127**	**63 029**	**47 495**	**35 414**
1100 Of individuals	..	..	22 163	26 277	27 696	26 055	30 039	38 432	30 025	19 395
1110 On income and profits	..	..	22 163	26 277	27 696	26 055	30 039	38 432	30 025	19 395
Net Income Tax	..	..	22 163	26 361	24 768	24 298	28 197	36 929	28 757	17 842
Withholding Tax	..	..	0	-84	2 928	1 757	1 842	1 504	1 268	1 554
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	8 523	9 638	13 394	16 155	22 089	24 596	17 470	16 019
1210 On profits	..	..	8 523	9 638	13 394	16 155	22 089	24 596	17 470	16 019
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	**..**	**..**	**47 645**	**55 246**	**76 355**	**83 800**	**90 411**	**100 394**	**93 911**	**49 489**
5100 Taxes on production, sale, transfer, etc	..	..	46 772	54 398	75 495	82 703	89 199	99 252	93 095	48 283
5110 General taxes on goods and services	..	..	33 973	37 444	54 708	58 140	63 330	72 958	68 579	31 918
5111 Value added taxes	..	..	33 955	37 381	54 659	58 124	63 330	72 958	68 579	31 918
VAT revenues (gross)	..	..	41 689	45 454	67 855	70 574	82 054	86 189	82 242	49 989
VAT refunds	..	..	-5 043	-4 365	-7 433	-7 796	-9 965	-3 697	-3 959	-8 571
VAT on Crown Appropriations	..	..	-2 692	-3 707	-5 763	-4 653	-8 759	-9 535	-9 704	-9 499
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	18	63	49	16	0	0	0	0
5120 Taxes on specific goods and services	..	..	12 799	16 955	20 787	24 564	25 869	26 294	24 516	16 365
5121 Excises	..	..	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	9 810	11 052	12 320	14 330	15 098	14 566	15 407	13 408
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	..	..	2 989	5 903	8 468	10 234	10 771	11 729	9 109	431
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	2 527
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	..	..	873	847	860	1 097	1 212	1 142	816	1 205
5210 Recurrent taxes	..	..	218	207	229	209	291	271	323	282
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	..	..	218	207	229	209	291	271	323	282
5220 Non-recurrent taxes	..	..	655	640	631	888	922	871	493	924
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
6000 Other taxes	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2020 represent the period from July 2020 to June 2021.
The data are on a cash basis.
Figures exclude tax revenues collected by sub-national governments as the data are not available.

Source: Ministry of Finance and Economic Management of the Cook Islands.

StatLink https://stat.link/k8tfpi

Table 4.7. Fiji: Details of tax revenue

Million FJD

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**..**	**1 304**	**2 318**	**2 387**	**2 679**	**2 739**	**2 637**	**1 607**
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**426**	**598**	**730**	**845**	**769**	**712**	**509**
1100 Of individuals	..	..	..	184	211	222	231	224	202	182
1110 On income and profits	..	..	..	184	187	198	200	177	182	163
PAYE	..	..	..	184	159	167	167	146	152	137
Social responsibility tax	..	..	..	0	8	11	10	8	7	6
Fringe benefit tax	..	..	..	0	20	21	24	22	23	19
1120 On capital gains	..	..	..	0	24	23	31	47	20	20
1200 Corporate	..	..	..	242	386	508	614	545	510	326
1210 On profits	..	..	..	242	386	508	614	545	510	326
Company Tax	..	..	..	161	291	348	445	385	358	232
Dividend and Withholding	..	..	..	73	85	105	121	120	119	93
Provisional tax	..	..	..	11	10	49	59	61	68	32
Other income taxes	..	..	..	30	45	44	49	57	49	33
Income tax refunds	..	..	..	-34	-45	-38	-60	-78	-83	-63
1220 On capital gains of corporates	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
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**	**71**	**78**	**78**	**92**	**79**	**42**
4100 Recurrent taxes on immovable property	..	..	..	..	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	71	78	78	92	79	42
4500 Other non-reccurrent taxes on property	..	..	..	..	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
5000 Taxes on goods and services	**..**	**..**	**..**	**878**	**1 650**	**1 580**	**1 757**	**1 879**	**1 846**	**1 057**
5100 Taxes on production, sale, transfer, etc	..	..	..	877	1 648	1 578	1 755	1 877	1 844	1 056
5110 General taxes on goods and services	..	..	..	526	958	774	864	882	892	518
5111 Value added taxes	..	..	..	496	893	653	744	789	804	496
VAT revenues (gross)	..	..	..	646	1 204	943	987	1 049	1 014	733
VAT refunds	..	..	..	-150	-311	-290	-243	-259	-210	-237
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	31	65	121	121	93	88	22
5120 Taxes on specific goods and services	..	..	..	350	690	804	890	995	952	538
5121 Excises	..	..	..	88	145	246	313	394	370	185
Environmental levy	..	..	..	0	0	67	108	161	166	55
Import excises	..	..	..	20	43	47	54	61	41	13
Domestic excises	..	..	..	81	106	134	154	174	167	125
Other excises	..	..	..	5	2	2	2	2	2	1
Rebates	..	..	..	-17	-6	-5	-5	-4	-6	-9
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	252	392	398	419	441	420	305
5124 Taxes on exports	..	..	..	9	10	10	10	9	8	8
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	0	143	150	148	150	154	39
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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5200 Taxes on use of goods and to perform activities	..	..	..	2	2	2	2	2	2	1
5210 Recurrent taxes	..	..	..	2	1	1	2	2	2	1
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	2	1	1	2	2	2	1
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	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: 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 0.5% of GDP in 2020) are not included in tax revenues. These revenues are considered as non-tax revenue in accordance with the OECD classification, as set out in the Interpretative Guide in Annex A.

Source: Revenue and Customs Service of Fiji.

StatLink https://stat.link/1c0u7h

Table 4.8. Indonesia: Details of tax revenue

Billion IDR

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**57 340**	**119 697**	**528 453**	**779 484**	**1 395 962**	**1 489 357**	**1 578 033**	**1 776 622**	**1 834 711**	**1 555 331**
1000 Taxes on income, profits and capital gains	**27 062**	**57 073**	**238 431**	**357 046**	**602 308**	**666 212**	**646 793**	**749 977**	**772 266**	**594 033**
1100 Of individuals	..	..	77 250	62 221	132 761	209 879	149 726	163 346	179 370	168 150
1110 On income and profits	..	..	..	59 540	128 550	205 754	145 606	156 783	172 444	162 111
1120 On capital gains	..	..	..	2 682	4 211	4 124	4 120	6 563	6 927	6 039
1200 Corporate	..	..	161 181	294 824	469 547	456 334	497 067	586 631	592 895	425 883
1210 On profits	..	..	..	287 843	434 471	426 922	486 885	577 541	585 031	419 083
1220 On capital gains	..	..	..	6 981	35 076	29 412	10 182	9 090	7 865	6 800
1300 Unallocable between 1100 and 1200	27 062	57 073	0	0	0	0	0	0	0	0
2000 Social security contributions	**..**	**..**	**..**	**..**	**7 715**	**47 220**	**54 401**	**63 643**	**79 631**	**91 024**
2100 Employees	..	..	..	..	1 590	1 829	2 121	2 494	2 814	1 825
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	3 505	4 108	4 650	5 322	5 926	3 791
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	2 620	41 283	47 630	55 827	70 891	85 409
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	**2 413**	**4 456**	**32 161**	**40 537**	**33 826**	**24 253**	**21 854**	**24 901**	**26 744**	**26 038**
4100 Recurrent taxes on immovable property	2 413	3 525	23 724	28 581	29 250	19 443	16 770	19 445	21 146	20 954
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	931	8 438	11 956	4 576	4 809	5 083	5 456	5 598	5 085
Tax on acquisition of land and buildings	..	931	8 438	11 956	4 576	4 809	5 083	5 456	5 598	5 085
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**27 274**	**53 547**	**220 143**	**325 685**	**603 869**	**592 291**	**674 209**	**743 395**	**745 592**	**663 844**
5100 Taxes on production, sale, transfer, etc	27 274	53 547	220 143	325 685	603 869	592 291	674 209	743 395	745 592	663 844
5110 General taxes	20 351	35 232	154 527	230 605	424 288	413 295	481 707	537 924	532 116	450 813
5111 Value added taxes	20 351	35 232	154 527	218 133	410 391	396 042	463 528	520 390	515 972	441 773
5112 Sales tax	0	0	0	12 472	13 897	17 253	18 179	17 534	16 144	9 041
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	6 923	18 315	65 616	95 080	179 581	178 996	192 502	205 470	213 476	213 031
5121 Excises	4 263	11 287	44 679	66 166	144 641	143 525	153 288	159 589	172 422	176 309
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	2 579	6 697	16 699	20 017	31 213	32 472	35 066	39 117	37 527	32 443
5124 Taxes on exports	81	331	4 237	8 898	3 727	2 999	4 147	6 765	3 527	4 278
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	**591**	**4 621**	**37 718**	**56 216**	**148 244**	**159 380**	**180 775**	**194 707**	**210 479**	**180 392**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	591	4 621	37 718	56 216	148 244	159 380	180 775	194 707	210 479	180 392
Other local level	0	3 784	34 981	56 177	147 829	157 166	180 101	194 190	208 938	179 170
Other non local level	591	837	2 738	39	416	2 214	674	517	1 541	1 221

.. Not available

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

StatLink https://stat.link/ue015l

Table 4.9. Japan: Details of tax revenue

Billion JPY

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**139 617**	**136 236**	**146 248**	**132 484**	**163 533**	**164 970**	**171 805**	**175 564**	**175 380**	**98 985**
1000 Taxes on income, profits and capital gains	**51 673**	**47 398**	**53 174**	**40 034**	**50 969**	**50 448**	**52 658**	**56 083**	**53 994**	**49 150**
1100 Of individuals	29 809	28 677	28 600	24 663	30 847	30 670	32 325	33 492	32 947	32 321
1110 On income and profits	29 809	28 677	28 600	24 663	30 847	30 670	32 325	33 492	32 947	32 321
Income tax	19 183	18 789	16 080	12 984	18 178	17 978	19 276	20 316	19 571	18 884
Prefectural inhabitants tax	3 183	3 621	5 008	4 699	5 252	5 128	5 376	4 863	4 840	4 905
Municipal inhabitants tax	7 172	6 044	7 294	6 795	7 224	7 365	7 471	8 106	8 325	8 319
Enterprise tax	271	223	218	184	194	198	203	207	211	213
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	21 864	18 721	24 573	15 372	20 122	19 778	20 333	22 591	21 046	16 828
1210 On profits	21 864	18 721	24 573	15 372	20 122	19 778	20 333	22 591	21 046	16 828
Corporation tax	13 477	11 747	14 744	8 968	10 832	10 332	11 995	12 318	10 797	8 041
Prefectural inhabitants tax	1 026	879	1 206	777	859	763	762	835	821	531
Municipal inhabitants tax	2 532	2 176	3 015	1 954	2 324	2 392	2 224	2 427	2 395	1 732
Enterprise tax	4 830	3 918	5 608	2 253	3 510	4 395	3 991	4 243	4 385	3 764
Local special corporate tax	0	0	0	1 420	2 081	1 782	1 858	2 088	2 044	1 016
Local corporate tax	0	0	0	0	516	629	654	681	604	1 034
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	**47 861**	**47 968**	**53 325**	**54 461**	**64 465**	**66 622**	**68 616**	**70 588**	**71 993**	**..**
2100 Employees	19 682	19 830	21 975	23 593	28 224	29 312	30 348	31 243	31 954	..
2110 On a payroll basis	19 682	19 830	21 975	23 593	28 224	29 312	30 348	31 243	31 954	..
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2200 Employers	22 826	22 456	24 243	24 674	29 479	30 540	31 648	32 664	33 488	..
2210 On a payroll basis	22 826	22 456	24 243	24 674	29 479	30 540	31 648	32 664	33 488	..
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2300 Self-employed or non-employed	5 352	5 683	7 108	6 194	6 763	6 771	6 620	6 681	6 552	..
2310 On a payroll basis	5 352	5 683	7 108	6 194	6 763	6 771	6 620	6 681	6 552	..
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**15 679**	**14 294**	**13 138**	**12 878**	**13 400**	**13 772**	**14 073**	**14 196**	**14 340**	**14 119**
4100 Recurrent taxes on immovable property	10 410	10 414	9 949	10 225	10 005	10 165	10 323	10 386	10 612	10 669
Prefectural property tax	8	11	14	5	2	3	4	11	8	9
Municipal property tax	8 822	9 041	8 729	8 961	8 755	9 077	9 025	9 083	9 286	9 339
City planning tax	1 326	1 318	1 202	1 256	1 244	1 262	1 277	1 291	1 318	1 322
Special landholding tax	94	43	4	3	3	7	1	0	0	0
Water and land utilization tax	0	0	0	0	0	0	0	0	0	0
Land value tax	160	1	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2 413	1 782	1 503	1 250	1 968	2 131	2 292	2 333	2 301	2 231
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
Inheritance tax	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
Tax on gifts	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	2 856	2 099	1 686	1 403	1 426	1 476	1 458	1 477	1 427	1 219
Bourse tax	40	0	0	0	0	0	0	0	0	0
Securities transaction	404	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	1 681	1 532	1 202	1 024	1 050	1 079	1 052	1 073	1 023	870
Real property acquisition tax	731	567	485	379	377	397	407	404	404	349
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**24 058**	**26 227**	**26 256**	**24 730**	**34 286**	**33 711**	**36 031**	**34 252**	**34 599**	**35 279**
5100 Taxes on production, sale, transfer, etc.	21 132	23 180	23 241	22 160	31 871	31 254	33 582	31 754	32 046	32 694
5110 General taxes	10 112	12 350	12 841	12 675	22 400	21 931	22 249	22 496	23 148	24 608
5111 Value added taxes	10 112	12 350	12 841	12 675	22 400	21 931	22 249	22 496	23 148	24 608
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	11 021	10 830	10 400	9 485	9 470	9 323	11 333	9 258	8 898	8 086

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5121 Excise duties	9 764	9 837	9 374	8 622	8 351	8 316	10 241	8 121	7 891	7 214
Liquor tax	1 962	1 816	1 524	1 389	1 338	1 320	1 304	1 275	1 247	1 143
Sugar excises	0	0	0	0	0	0	0	0	0	0
Local gasoline tax	276	296	302	294	264	261	256	251	244	219
Gasoline tax	2 583	2 769	2 820	2 750	2 465	2 434	2 396	2 348	2 281	2 047
Liquefied petroleum gas tax	29	28	27	24	18	17	17	15	14	12
Aviation fuel tax	104	104	104	89	66	66	67	68	65	14
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	248	282	278	256	153	149	141	139	140	137
Municipal tobacco tax	799	865	853	788	936	911	862	850	854	841
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	1 331	1 208	1 034	918	925	933	949	958	945	903
Vehicle acquisition tax	562	464	425	192	137	146	190	198	104	0
Promotion of power resources development tax	354	375	352	349	316	320	326	322	316	315
Petroleum and coal tax	497	489	513	502	630	702	691	701	638	599
Tobacco tax	1 018	876	925	908	954	914	864	861	874	862
Special tobacco tax	0	264	214	163	148	141	134	125	124	116
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
Monopoly profits	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 012	877	941	786	1 049	939	1 024	1 071	941	825
Customs duty	1 012	877	941	786	1 049	939	1 024	1 071	941	825
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	245	116	85	77	70	68	67	66	66	47
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	98	81	60	55	48	46	45	43	43	36
Meal and lodging tax	0	0	0	0	0	0	0	0	0	0
Special local consumption tax	125	12	0	0	0	0	0	0	0	0
Bathing tax	22	23	25	22	23	22	23	22	23	12
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	2 926	3 047	3 015	2 570	2 416	2 457	2 450	2 498	2 553	2 585
5210 Recurrent taxes	2 905	3 027	2 993	2 548	2 393	2 435	2 427	2 475	2 530	2 562
Automobile tax	1 705	1 765	1 717	1 616	1 543	1 535	1 541	1 550	1 588	1 600
Light vehicle tax	113	125	164	178	200	238	249	258	269	282
Motor vehicle tonnage tax	1 084	1 134	1 110	753	649	660	637	665	671	680
Hunter licence tax	2	2	0	0	0	0	0	0	0	0
Hunting tax	1	1	2	2	1	1	1	1	1	1
Mine lot tax	1	1	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	21	20	22	21	22	22	22	23	23	23
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**346**	**348**	**356**	**381**	**413**	**418**	**427**	**445**	**454**	**437**
6100 Paid solely by business	325	324	313	330	361	366	371	378	387	377
Business office tax	325	324	313	330	361	366	371	378	387	377
6200 Other	22	24	43	52	52	52	56	67	68	61
Taxes not in local tax law	21	24	43	52	52	52	56	65	67	61
Other	0	0	0	0	0	0	0	2	1	0

.. Not available

Note: 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.

StatLink https://stat.link/2eu8c1

Table 4.10. Kazakhstan: Details of tax revenue

Million KZT

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**517 777**	**3 349 317**	**5 182 379**	**6 352 963**	**7 006 053**	**8 707 756**	**10 484 416**	**11 594 940**	**9 934 305**
1000 Taxes on income, profits and capital gains	**..**	**214 545**	**1 797 785**	**2 072 357**	**2 467 977**	**2 610 413**	**3 128 907**	**3 972 562**	**4 204 258**	**3 500 145**
1100 Of individuals	..	51 016	221 025	312 332	598 807	691 778	750 212	838 394	876 324	929 588
1110 On income and profits	..	51 016	221 025	312 332	598 807	691 778	750 212	838 394	876 324	929 588
From non-foreign citizens	..	51 016	221 025	276 089	566 974	688 023	744 662	831 567	869 181	923 762
From foreign citizens	..	0	0	36 243	31 832	3 755	5 550	6 828	7 143	5 826
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	163 529	1 576 760	1 760 025	1 869 170	1 918 635	2 378 695	3 134 167	3 327 934	2 570 557
1210 On profits	..	163 529	1 576 760	1 760 025	1 869 170	1 918 635	2 378 695	3 134 167	3 327 934	2 570 557
From non-oil companies	..	163 529	766 979	847 057	1 236 561	1 445 066	1 545 293	1 703 353	1 975 134	2 045 260
From oil companies	..	0	0	0	0	0	0	0	0	0
From oil companies to National Fund	..	0	809 782	912 968	632 609	473 569	833 402	1 430 814	1 352 800	525 297
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**..**	**0**	**49 904**	**131 041**	**240 590**	**264 710**	**297 615**	**330 852**	**369 835**	**526 657**
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	..	..	49 904	131 041	240 590	264 710	297 615	330 852	369 835	526 657
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**..**	**99 082**	**295 733**	**253 830**	**464 674**	**530 440**	**576 607**	**618 505**	**696 635**	**727 139**
The social tax	..	99 082	295 733	253 830	464 674	530 440	576 607	618 505	696 635	727 139
4000 Taxes on property	**..**	**21 013**	**73 822**	**124 632**	**226 853**	**227 862**	**257 012**	**298 617**	**322 481**	**309 811**
4100 Recurrent taxes on immovable property	..	20 504	71 592	122 146	224 752	226 815	255 868	298 455	322 481	309 811
4110 Households	..	3 230	2 936	4 402	10 164	11 906	3 922	22 374	29 386	29 289
4120 Others	..	17 274	68 655	117 744	214 588	214 909	251 946	276 082	293 095	280 522
Uniform land tax	..	235	428	762	833	944	1 004	1 036	1 055	399
Property tax	..	13 699	59 140	104 745	200 710	200 685	236 542	269 534	292 040	280 122
Land tax	..	3 340	9 086	12 238	13 045	13 281	14 401	5 512	0	0
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	..	509	2 231	2 486	2 101	1 047	1 143	161	0	0
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	**..**	**179 452**	**1 131 164**	**2 600 514**	**2 952 727**	**3 372 218**	**4 437 419**	**5 259 064**	**6 000 743**	**4 868 250**
5100 Taxes on production, sale, transfer, etc	..	168 678	1 032 930	2 497 709	2 816 629	3 238 137	4 285 158	5 080 971	5 799 325	4 698 929
5110 General taxes	..	115 159	629 279	677 229	943 051	1 495 682	1 664 699	2 034 314	2 693 127	2 532 524
5111 Value added taxes	..	115 159	629 279	677 229	943 051	1 495 682	1 664 699	2 034 314	2 693 127	2 532 524
Domestic VAT	..	75 625	137 290	197 358	203 247	525 318	532 864	800 800	1 221 658	1 078 752
Domestic VAT to National Fund	..	0	0	0	0	0	0	0	0	0
VAT on imported goods	..	39 534	464 361	435 869	667 404	860 801	1 017 876	1 124 959	1 338 188	1 325 816
Other VAT	..	0	27 628	44 002	72 399	109 563	113 959	108 554	133 281	127 956
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	..	53 519	403 651	1 820 480	1 873 579	1 742 455	2 620 458	3 046 657	3 106 198	2 166 406
5121 Excises	..	19 285	58 753	61 423	161 068	205 231	255 994	311 856	343 409	432 653
Alcohol	..	12 939	18 189	15 691	36 345	40 712	58 793	79 874	75 013	81 047
Tobacco	..	5 182	10 953	22 903	98 346	121 403	137 791	163 140	195 093	218 874
Petroleum product	..	1 164	20 970	20 966	26 216	42 042	58 146	67 504	71 761	127 499
Automobiles	..	0	8 641	1 864	931	0	0	0	0	0
Others	..	0	0	0	-770	1 075	1 265	1 338	1 542	5 234
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	18 471	150 355	354 487	189 522	266 484	296 905	331 629	372 223	344 453
5124 Taxes on exports	..	0	611	492 870	920 175	807 011	1 154 883	1 586 728	1 647 138	763 976
Taxes on exports	..	..	0	22 060	692 855	688 122	904 476	1 099 662	1 215 970	603 666
Taxes on exports to National Fund	..	..	611	470 810	227 320	118 889	250 408	487 066	431 168	160 311

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	6 184	14 566	24 798	25 856	27 144	43 076	38 673	27 142
Telecommunication	..	..	3 624	5 535	8 151	8 124	8 286	8 596	9 281	10 020
Placement of outdoor advertisements	..	..	2 560	3 723	6 076	5 855	5 510	5 615	6 047	5 095
Gambling business	..	..	0	3 693	9 231	10 518	11 746	26 846	21 003	11 628
Others	..	..	0	1 614	1 340	1 359	1 602	2 018	2 341	399
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	15 763	187 748	897 133	578 015	437 873	885 532	773 369	704 755	598 180
Production of useful minerals of non-oil sector companies	..	15 763	16 510	122 128	118 073	159 276	259 183	308 717	365 225	333 013
Production of useful minerals of oil sector companies	..	0	0	0	0	0	0	0	0	0
Production of useful minerals of oil sector co. to National Fund	..	0	171 238	775 005	459 942	278 597	626 350	464 652	339 530	265 167
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	10 774	98 234	102 806	136 098	134 081	152 261	178 093	201 419	169 321
5210 Recurrent taxes	..	5 901	11 382	26 327	42 319	46 879	59 981	67 191	73 032	59 601
5211 Paid by households: motor vehicles	..	3 930	8 099	21 565	34 466	38 572	51 271	57 814	63 210	49 564
5212 Paid by others: motor vehicles	..	1 971	3 241	4 697	7 812	8 307	8 710	9 377	9 823	10 037
5213 Paid in respect of other goods	..	0	42	65	41	0	0	0	0	0
5220 Non-recurrent taxes	..	4 873	86 852	76 478	93 779	87 202	92 280	110 902	128 386	109 720
Emissions into the environment	..	0	70 958	57 982	63 379	67 216	72 529	87 126	100 810	85 593
Others	..	4 873	15 894	18 497	30 399	19 985	19 752	23 776	27 577	24 127
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	**..**	**3 684**	**909**	**6**	**141**	**410**	**10 198**	**4 816**	**988**	**2 303**
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	3 684	909	6	141	410	10 198	4 816	988	2 303

.. Not available

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.

Headings 1210, 5124 and 5128: These categories includes 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 also included contributions to compulsory social health insurance in this edition. Social security contribution revenues are not considered as tax revenues in Kazakhstan, but are considered as tax revenues under the OECD Interpretative Guide, subject to certain criteria.

Heading 4120: The uniform land tax is a presumptive tax for farmers and peasants' households. Such payers are not obliged to pay personal income tax, land tax, environmental fees, transport tax, property tax and other mandatory payments to the budget. The uniform land tax is levied on the value of land in use.

Source: Ministry of Finance of the Republic of Kazakhstan.

StatLink https://stat.link/zw3rem

Table 4.11. Korea: Details of tax revenue

Billion KRW

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**102 916**	**136 295**	**258 571**	**295 968**	**393 559**	**430 752**	**465 470**	**506 548**	**523 985**	**538 450**
1000 Taxes on income, profits and capital gains	**26 916**	**39 254**	**82 239**	**82 905**	**119 151**	**134 503**	**149 420**	**172 976**	**174 040**	**166 564**
1100 Of individuals	16 543	19 950	43 276	42 098	67 600	75 711	83 121	93 274	91 714	101 286
1110 On income and profits	14 586	18 569	31 984	33 935	55 744	62 028	67 987	75 251	75 613	77 630
Income tax	0	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	0	0	4 682	4 425	4 561	4 125	4 517	4 982	5 577	5 830
Wages and salaries income tax	0	0	14 124	15 517	27 055	30 994	34 034	38 000	38 466	40 905
Other income tax	0	0	2 607	2 986	4 467	5 346	5 333	5 975	6 640	6 645
Global income tax	12 911	16 128	6 151	6 369	12 784	14 348	16 049	17 483	16 778	16 073
Defence tax on income tax	0	0	0	0	0	0	0	0	0	0
Education tax on income tax	0	0	0	0	0	0	0	0	0	0
Rural dev. tax on interest, bus. Inc. & cap. gains relief	149	156	160	179	105	109	104	111	139	225
Inhabitant tax on income tax (local)	1 526	2 285	4 260	4 459	6 772	7 106	7 950	8 700	8 013	7 952
1120 On capital gains	1 957	1 381	11 292	8 163	11 856	13 683	15 134	18 023	16 101	23 656
Capital gains tax	1 957	1 381	11 292	8 163	11 856	13 683	15 134	18 023	16 101	23 656
1200 Corporate	10 158	19 271	38 963	40 807	51 551	58 792	66 299	79 702	82 326	65 278
1210 On profits	10 158	19 271	38 963	40 807	51 551	58 792	66 299	79 702	82 326	65 278
Corporation tax - withholding	5 501	8 577	8 360	9 095	12 317	11 986	11 990	13 174	14 168	13 179
Corporation tax - final returns	3 924	9 302	27 057	28 173	32 713	40 130	47 187	57 763	58 006	42 335
Defence tax on corporation tax	0	0	0	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	733	1 142	3 152	3 094	6 217	6 270	6 785	8 307	9 729	9 293
Rural development tax corporate income	0	251	394	445	304	406	337	458	423	471
Excess profit tax	0	0	0	0	0	0	0	0	0	0
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
Capital gains tax	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	215	33	0	0	0	0	0	0	0	0
Business income tax	0	0	..	..	..	..	..	..	..	..
Real estate income tax	0	0	..	..	..	..	..	..	..	..
Defence tax on real estate & business income	0	0	..	..	..	..	..	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	211	30	..	..	..	..	..	..	..	..
Inhabitant tax before 1990 (local)	1	0	..	..	..	..	..	..	..	..
Farm land tax (local)	3	3	..	..	..	..	..	..	..	..
Inhabitant tax on farm land tax (local)	0	0	..	..	..	..	..	..	..	..
2000 Social security contributions	**14 583**	**22 759**	**53 588**	**69 090**	**104 693**	**112 658**	**119 676**	**128 660**	**140 071**	**150 854**
2100 Employees	6 376	8 578	21 773	28 213	44 281	48 077	51 125	55 257	60 682	65 384
Veterans' relief fund	0	0	0	0	0	0	0	0	0	0
Soldiers' annuity fund	0	0	0	0	0	0	0	0	0	0
Unemployment assurance	264	598	1 164	1 358	3 076	3 251	3 418	3 666	4 027	4 895
National welfare pension fund	3 597	4 325	9 338	11 004	15 821	16 862	17 864	19 090	20 630	21 722
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	1 149	2 066	8 180	11 783	19 868	21 470	22 814	24 920	27 911	30 184
Teachers' pensions	219	279	581	868	1 125	1 410	1 507	1 595	1 678	1 780
Government employees pensions	1 013	1 144	2 202	2 878	3 876	4 533	4 934	5 371	5 796	6 134
Military personal pensions	134	166	308	322	515	551	588	615	640	669
2110 On a payroll basis	..	8 578	21 773	28 213	44 281	48 077	51 125	55 257	60 682	65 384
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	5 901	9 409	23 557	30 856	47 846	51 190	54 063	58 712	63 780	67 676
Ind. works' insurance fund	1 819	1 876	4 431	4 632	6 062	6 283	6 429	7 346	7 539	7 088
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	653	1 449	2 474	2 860	5 499	5 790	6 082	6 517	7 063	8 024
Veterans' relief fund	0	0	0	0	0	0	0	0	0	0
National welfare pension fund	1 814	4 340	9 383	11 052	15 895	16 928	17 922	19 155	20 631	21 722
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	1 459	1 547	6 844	11 718	19 493	21 074	22 397	24 346	27 110	29 288
Teachers' pensions	156	197	425	594	897	1 115	1 233	1 348	1 437	1 554
Government employees pensions	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	9 409	23 557	30 856	47 846	51 190	54 063	58 712	63 780	67 676
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	..
2300 Self-employed or non-employed	2 306	4 772	8 258	10 021	12 566	13 391	14 488	14 691	15 609	17 794
2310 On a payroll basis	0	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	2 306	4 772	8 258	10 021	12 566	13 391	14 488	14 691	15 609	17 794
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	**309**	**258**	**619**	**714**	**1 122**	**1 293**	**1 376**	**1 492**	**1 597**	**1 607**
Workshop tax on workforce (local)	309	258	619	714	1 122	1 293	1 376	1 492	1 597	1 607
Vocational training promotion fund	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	**13 088**	**16 846**	**33 109**	**33 516**	**48 625**	**49 820**	**54 406**	**58 811**	**59 732**	**76 512**

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
4100 Recurrent taxes on immovable property	2 986	3 385	9 196	9 270	12 486	13 095	14 319	15 589	17 750	20 044
Property tax (local)	577	728	3 755	4 817	9 294	9 930	10 662	11 532	12 677	13 773
City planning tax on urban real estate (local)	731	815	1 883	2 465	0	0	0	0	0	0
Community facilities tax (local)	268	341	543	650	1 351	1 450	1 513	1 626	1 681	1 777
Tax on excessive land holdings (local)	0	0	0	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	1 279	1 282	5	0	0	0	0	0	0	0
Rural dev. tax on local agg. land holdings tax	63	81	1	0	0	0	0	0	0	0
Tax on excessively increased land value	-1	0	0	0	0	0	0	0	0	0
Comprehensive real estate tax	0	0	2 414	1 029	1 399	1 294	1 652	1 873	2 671	3 601
Rural dev. tax on comprehensive real estate tax	0	0	483	208	267	240	302	356	505	680
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	68	138	112	101	175	181	190	202	216	213
Workshop tax on property (local)	68	138	112	101	175	181	190	202	216	213
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	1 161	989	2 842	3 076	5 044	5 350	6 785	7 359	8 329	10 375
4310 Estate and inheritance taxes	605	449	1 059	1 203	1 944	1 995	2 342	2 832	3 154	3 904
Inheritance tax	605	449	1 059	1 203	1 944	1 995	2 342	2 832	3 154	3 904
Defence tax on inheritance tax	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	556	540	1 783	1 873	3 100	3 355	4 443	4 527	5 175	6 471
Gift tax	556	540	1 783	1 873	3 100	3 355	4 443	4 527	5 175	6 471
Defence tax on gift tax	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	8 774	11 935	21 071	21 170	31 095	31 375	33 302	35 863	33 653	46 093
Registration tax (local)	4 257	4 528	7 254	7 370	1 831	1 708	1 608	1 718	1 837	2 053
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	164	246	627	632	969	954	1 028	993	947	1 164
Rural dev. tax on local registration tax	211	66	143	144	1	0	0	0	0	0
Securities transactions tax	262	2 736	3 469	3 667	4 670	4 468	4 508	6 241	4 473	8 759
Rural dev. tax on securities transaction tax	170	823	1 729	2 010	1 861	1 637	1 775	2 217	1 635	3 616
Acquisition tax (local)	3 319	3 148	7 261	6 825	20 810	21 702	23 487	23 813	23 915	29 536
Stamp tax	390	388	588	522	953	906	896	881	846	965
4500 Non-recurrent taxes	167	537	0	0	0	0	0	0	0	0
Asset revaluation tax	167	537	..	..	..	..	..	..	..	..
4510 On net wealth	0	0	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	0	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**43 978**	**52 271**	**80 861**	**99 769**	**110 326**	**121 197**	**129 065**	**133 095**	**135 276**	**131 353**
5100 Taxes on production, sale, transfer, etc.	41 699	50 023	78 414	96 573	103 254	113 644	121 293	125 207	127 551	123 219
5110 General taxes	19 488	23 212	40 942	51 800	60 162	68 229	74 361	77 471	82 174	81 452
5111 Value added taxes	19 488	23 212	40 942	51 800	60 162	68 229	74 361	77 471	82 174	81 452
Value added tax	19 488	23 212	40 942	51 800	60 162	68 229	74 361	77 471	82 174	81 452
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Business tax	..	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	22 211	26 811	37 472	44 773	43 092	45 415	46 932	47 736	45 377	41 767
5121 Excise duties	14 616	18 155	27 880	31 340	31 857	34 762	35 779	36 218	34 691	33 013
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	1 790	1 963	2 268	2 878	3 228	3 209	3 035	3 261	3 504	3 008
Defence tax on liquor tax	0	0	0	0	0	0	0	0	0	0
Education tax on liquor tax	418	516	580	724	808	813	745	788	844	733
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	5 547	8 404	11 464	13 970	14 055	15 303	15 553	15 335	14 563	13 938
Education tax on transport tax	758	1 247	1 715	2 133	2 154	2 289	2 320	2 304	2 190	2 041
Electricity and gas tax	0	0	0	0	0	0	0	0	0	0
Special excise tax	3 036	2 985	5 161	5 066	8 001	8 881	9 861	10 451	9 719	9 218
Defence tax on special excise tax	0	0	0	0	0	0	0	0	0	0
Education tax on special excise tax	804	498	607	501	515	463	602	545	455	440
Rural development on special excise tax	26	37	54	24	61	60	60	56	58	57
Tobacco sales tax (local)	0	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	2 236	2 251	2 761	2 875	3 035	3 744	3 603	3 478	3 358	3 578
Motor fuel tax (local)	0	254	3 270	3 169	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
Monopoly profit	..	..	..	..	..	..	..	..	..	..

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5123 Customs and import duties	5 941	5 936	7 690	11 046	8 907	8 434	8 938	9 213	8 250	7 413
Customs duties	5 798	5 800	7 411	10 666	8 495	8 045	8 529	8 815	7 882	7 059
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	116	99	234	336	390	366	382	370	345	341
Rural dev. tax on customs exemptions	27	37	45	44	22	23	27	28	23	13
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	1 654	2 720	1 902	2 387	2 328	2 219	2 215	2 305	2 436	1 341
Telephone tax	789	1 457	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	369	473	721	951	1 004	951	959	1 092	1 277	1 138
Horse race tax (local)	361	566	864	1 068	1 089	1 060	1 051	1 016	970	169
Rural dev. tax on horse race tax	18	84	165	215	235	208	205	197	189	34
Butchery tax (local)	47	51	52	58	0	0	0	0	0	0
Regional development tax (local)	71	89	100	95	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	2 279	2 248	2 447	3 196	7 072	7 553	7 772	7 888	7 725	8 134
5210 Recurrent taxes	2 279	2 248	2 447	3 196	7 072	7 553	7 772	7 888	7 725	8 134
License tax (local)	225	241	77	76	0	0	0	0	0	0
Automobile tax (local)	2 054	2 007	2 370	3 120	7 072	7 553	7 772	7 888	7 725	8 134
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**4 041**	**4 907**	**8 155**	**9 974**	**9 642**	**11 281**	**11 527**	**11 514**	**13 269**	**11 560**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4 041	4 907	8 155	9 974	9 642	11 281	11 527	11 514	13 269	11 560
Unallocable tax revenue	0	0	0	0	0	0	0	0	0	0
Previous year tax	779	1 474	2 965	4 449	3 435	4 147	4 389	4 430	5 873	4 165
Previous year tax (local)	340	474	672	654	392	868	715	540	719	259
Unallocable defence tax	-8	-3	0	0	0	0	0	0	0	0
Education tax on local taxes	2 931	2 962	4 518	4 871	5 815	6 266	6 423	6 544	6 677	7 136

.. Not available

Note: Year ending 31st December.

Data are on cash basis.

Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teachers pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.

Heading 2200: From 2007, this includes long-term care insurance.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink https://stat.link/c0bjzm

Table 4.12. Kyrgyzstan: Details of tax revenue

Million KGS

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020	
Total tax revenue		**3 792**	**7 639**	**26 087**	**39 157**	**82 234**	**92 929**	**102 184**	**115 483**	**120 064**	**104 906**
1000 Taxes on income, profits and capital gains	**675**	**1 371**	**4 338**	**8 746**	**15 899**	**16 673**	**17 940**	**19 738**	**22 268**		**22 732**
1100 Of individuals	332	754	2 323	4 407	9 514	10 594	11 110	11 474	12 862		12 151
1110 On income and profits	332	754	2 323	4 407	9 514	10 594	11 110	11 474	12 862		12 151
1120 On capital gains	..	..	..	..	..	..	..	..	..		..
1200 Corporate	336	573	1 736	1 932	4 111	3 659	4 301	5 504	6 465		8 356
1210 On profits	336	573	1 736	1 932	4 111	3 659	4 301	5 504	6 465		8 356
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..		..
1300 Unallocable between 1100 and 1200	7	44	279	2 408	2 274	2 419	2 529	2 760	2 941		2 226
Single tax for small businesses	0	0	56	131	178	211	202	229	272		237
Patent based tax	0	0	223	1 493	2 097	2 208	2 327	2 531	2 669		1 988
Tax on special funds of budgetary organisations	0	0	0	784	0	0	0	0	0		0
Others	7	44	0	0	0	0	0	0	0		0
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**0**
2100 Employees	..	..	..	..	..	..	..	..	..		..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..		..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..		..
2200 Employers	..	..	..	..	..	..	..	..	..		..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..		..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..		..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..		..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..		..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..		..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..		..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..		..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..		..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**0**
4000 Taxes on property	**274**	**179**	**587**	**1 264**	**1 597**	**1 698**	**1 818**	**1 966**	**2 107**		**2 019**
4100 Recurrent taxes on immovable property	274	179	587	1 264	1 597	1 698	1 818	1 966	2 107		2 019
Real estate tax	0	0	0	465	643	708	766	838	878		897
Land tax	274	179	587	799	954	990	1 052	1 128	1 229		1 123
4110 Households	..	..	..	..	..	..	..	..	..		..
4120 Others	..	..	..	..	..	..	..	..	..		..
4200 Recurrent taxes on net wealth	-1	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	**2 836**	**6 089**	**21 162**	**29 145**	**64 736**	**74 556**	**82 423**	**93 778**	**95 655**		**80 151**
5100 Taxes on production, sale, transfer, etc	2 637	5 609	21 036	28 744	64 047	73 759	81 616	92 649	94 591		79 162
5110 General taxes on goods and services	1 940	3 797	15 736	22 707	46 606	50 891	55 617	64 033	62 678		52 862
5111 Value added taxes	1 728	2 976	12 702	14 602	33 221	39 297	45 131	52 786	50 912		39 461
VAT on domestic products	1 145	1 237	2 680	4 232	9 173	11 942	12 560	11 885	12 092		10 654
VAT on imported products	583	1 739	10 022	10 370	24 047	27 355	32 571	40 901	38 820		28 807
5112 Sales tax	0	0	1 121	3 699	7 508	6 014	4 034	4 283	4 216		3 782
5113 Other	212	821	1 913	4 406	5 876	5 580	6 452	6 964	7 550		9 619
Road tax	0	0	636	48	2	0	0	0	0		0
Deductions for the prevention and liquidation of emergency situations	212	589	1 277	-6	1	0	0	0	0		0
Tax on gross income from Kumtor	0	0	0	4 364	5 874	5 580	6 452	6 964	7 550		9 619
Others	0	232	0	0	0	0	0	0	0		0
5120 Taxes on specific goods and services	696	1 812	5 300	6 037	17 441	22 868	25 999	28 616	31 913		26 300
5121 Excises	451	1 518	1 448	1 689	7 757	9 059	9 506	10 296	9 945		8 994
Excises on domestic products	280	1 052	481	521	1 229	1 745	1 763	1 767	1 275		977
Excises on imported products	171	466	967	1 169	6 528	7 314	7 744	8 529	8 670		8 017
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0		0
5123 Customs and import duties	0	275	3 789	4 342	9 682	13 803	16 474	18 300	21 965		17 296
5124 Taxes on exports	0	0	0	6	2	7	19	19	3		10
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0		0
5126 Taxes on specific services	0	18	62	0	0	0	0	0	0		0
5127 Other taxes on internat. trade and transactions	245	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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5200 Taxes on use of goods and to perform activities	199	480	127	401	689	797	807	1 129	1 064	989
5210 Recurrent taxes	199	480	127	401	689	797	807	844	843	784
5211 Paid by households: motor vehicles	3	35	127	401	577	675	688	727	737	680
5212 Paid by others: motor vehicles	104	435	0	0	112	122	119	116	106	104
5213 Paid in respect of other goods	92	10	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	285	221	204
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**8**	**0**	**0**	**2**	**2**	**3**	**2**	**1**	**34**	**3**
6100 Paid solely by business	0	..	..	0	0	0	0	0	0	0
6200 Other	8	..	..	2	2	3	2	1	34	3

.. Not available

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.

Heading 2000: Data for social security contributions are not available.

Source: National Statistical Committee of Kyrgyzstan.

StatLink https://stat.link/6xbsqm

Table 4.13. Lao PDR: Details of tax revenue

Billion LAK

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**..**	**7 101**	**14 719**	**15 393**	**15 532**	**16 565**	**17 185**	**15 377**
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**1 613**	**3 347**	**3 375**	**3 582**	**3 692**	**3 856**	**3 179**
1100 Of individuals	..	..	..	482	1 140	1 624	1 603	1 619	1 646	1 451
1110 On income and profits	..	..	..	482	1 140	1 624	1 603	1 619	1 646	1 451
1120 On capital gains	..	..	..	0	0	0	0	0	0	0
1200 Corporate	..	..	..	1 131	2 206	1 751	1 980	2 073	2 209	1 728
1210 On profits	..	..	..	1 131	2 206	1 751	1 980	2 073	2 209	1 728
1220 On capital gains of corporates	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	0	0	0	0	0	0	0
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	**..**	**..**	**..**	**76**	**130**	**105**	**113**	**188**	**201**	**188**
4100 Recurrent taxes on immovable property	..	..	..	76	130	105	113	188	201	188
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	..	..	..	0	0	0	0	0	0	0
4500 Other non-reccurrent taxes on property	..	..	..	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	0	0	0	0	0
5000 Taxes on goods and services	**..**	**..**	**..**	**5 412**	**11 242**	**11 913**	**11 837**	**12 684**	**13 128**	**12 010**
5100 Taxes on production, sale, transfer, etc	..	..	..	4 720	9 834	10 524	10 172	11 718	12 059	10 000
5110 General taxes on goods and services	..	..	..	2 033	4 988	4 688	4 934	5 201	5 389	4 706
5111 Value added taxes	..	..	..	400	4 744	4 688	4 934	5 201	5 389	4 706
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	1 633	244	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	2 687	4 846	5 836	5 238	6 516	6 670	5 295
5121 Excises	..	..	..	1 749	3 253	4 124	4 234	4 743	4 972	3 602
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	855	1 382	1 655	971	1 059	967	1 070
5124 Taxes on exports	..	..	..	70	205	49	29	38	45	15
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	12	6	7	4	676	686	608
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	..	..	..	692	1 408	1 389	1 665	966	1 068	2 009
5210 Recurrent taxes	..	..	..	692	1 408	1 389	1 665	966	1 068	2 009
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	692	1 408	1 389	1 665	966	1 068	2 009
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
6000 Other taxes	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are reported on a calendar year.

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 with the OECD classification, as set out in the Interpretative Guides in Annex A and B.

Source: Ministry of Finance, Lao PDR.

StatLink https://stat.link/po0aqm

Table 4.14. Malaysia: Details of tax revenue

Million MYR

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**55 493**	**50 083**	**98 569**	**113 573**	**170 962**	**175 325**	**183 537**	**181 064**	**188 328**	**161 454**
1000 Taxes on income, profits and capital gains	**27 648**	**27 339**	**65 671**	**75 058**	**105 751**	**103 967**	**110 260**	**123 953**	**128 307**	**106 572**
1100 Of individuals	6 429	7 015	11 661	17 805	26 321	27 566	28 945	32 605	38 680	38 953
1110 On income and profits	6 429	7 015	11 661	17 805	26 321	27 566	28 945	32 605	38 680	38 953
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	20 552	19 923	52 615	55 156	75 275	72 127	76 226	86 556	84 534	62 837
1210 On profits	20 552	19 923	52 615	55 156	75 275	72 127	76 226	86 556	84 534	62 837
Company income tax	16 688	13 905	32 149	36 266	63 679	63 625	64 465	66 474	63 751	50 065
Petroleum income tax	3 861	6 010	20 453	18 713	11 559	8 422	11 761	20 082	20 783	12 772
Offshore business activity tax	3	8	13	15	37	81	0	0	0	0
Levy on Electricity	0	0	0	162	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	666	402	1 395	2 097	4 155	4 274	5 089	4 792	5 093	4 782
Cooperatives income tax	143	87	189	378	80	90	74	171	189	59
Withholding income tax	0	0	1 190	1 268	2 316	2 562	3 266	3 117	3 061	2 993
Other income tax	0	0	17	21	30	43	51	37	43	43
Real property gains tax	523	247	0	303	1 729	1 492	1 697	1 467	1 800	1 687
Exit levy	0	41	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	0	26	0	0	0	0	0	0	0	0
Levy on fresh fruit bunch	0	0	0	127	1	87	0	0	0	0
2000 Social security contributions	**..**	**990**	**1 690**	**2 008**	**2 838**	**3 216**	**3 561**	**4 301**	**4 783**	**4 121**
2100 Employees	..	218	371	439	..	..	..	..	..	..
2110 On a payroll basis	..	218	371	439	..	..	..	..	..	..
2120 On an income tax basis	..	0	0	0	..	..	..	..	..	..
2200 Employers	..	772	1 319	1 569	..	..	..	..	..	..
2210 On a payroll basis	..	772	1 319	1 569	..	..	..	..	..	..
2220 On an income tax basis	..	0	0	0	..	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	2 838	3 216	3 561	4 301	4 783	4 121
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	**19**	**2**	**..**	**..**	**1**	**3**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	0	0	..	..	0	0	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	..	..	0	0	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	19	2	..	..	1	3	..	..	..	..
4310 Estate and inheritance taxes	19	2	..	..	1	3	..	..	..	..
Estate Duty	19	2	..	..	1	3	..	..	..	..
4320 Gift taxes	0	0	..	..	0	0	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	..	..	0	0	..	..	..	..
4500 Other non-reccurrent taxes on property	0	0	..	..	0	0	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	..	..	0	0	..	..	..	..
5000 Taxes on goods and services	**25 061**	**19 910**	**27 483**	**32 268**	**56 353**	**62 415**	**63 952**	**46 729**	**48 823**	**44 822**
5100 Taxes on production, sale, transfer, etc	23 195	17 990	25 772	30 218	53 669	59 649	61 148	43 810	45 843	41 887
5110 General taxes on goods and services	6 167	5 968	6 642	8 171	32 235	41 309	44 337	24 207	15 385	14 767
5111 Value added taxes	0	0	0	0	27 012	41 206	44 290	20 236	0	0
5112 Sales tax	6 167	5 968	6 642	8 171	5 223	103	47	3 971	15 385	14 767
Sales tax on local goods	4 160	3 894	4 178	4 886	3 207	..	46	1 095	6 445	6 494
Sales tax on imported goods	2 008	2 074	2 464	3 285	2 016	..	2	2 876	8 940	8 273
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	15 266	10 245	16 897	19 624	18 862	15 854	14 266	16 986	27 038	25 411
5121 Excises	6 053	3 803	8 990	11 770	11 890	11 705	10 112	10 779	10 511	9 856
Excise duties on domestic goods	6 053	3 803	7 910	9 350	7 999	7 721	5 519	4 918	5 131	4 719
Malt beer (domestic)	..	..	..	..	..	..	..	1 696	1 861	1 619
Cigarettes (domestic)	..	..	..	..	..	..	..	234	66	37
Passenger vehicles (domestic)	..	..	..	..	..	..	..	2 483	2 443	2 373
Other products (domestic)	..	..	..	..	..	..	..	505	760	690
Excise duties on imported goods	0	0	1 081	2 420	3 891	3 984	4 593	5 861	5 380	5 136
Cigarettes (imported)	..	..	..	..	..	..	..	2 681	2 522	2 748
Motor vehicles (imported)	..	..	..	..	..	..	..	2 803	2 466	2 023

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Other products (imported)	..	..	..	..	..	..	..	378	392	365
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	6 524	3 599	2 424	1 966	2 732	2 905	2 784	2 897	2 733	2 346
Import duty on vehicles	..	..	..	..	..	..	..	562	479	426
Import duty on motors, machines and spare parts	..	..	..	..	..	..	..	681	675	517
Import duty on alcoholic beverages	..	..	..	..	..	..	..	100	99	74
Import duty on steel and metal products	..	..	..	..	..	..	..	305	298	241
Import duty on other products	..	..	..	..	..	..	..	1 248	1 182	1 089
5124 Taxes on exports	1 053	1 032	2 322	1 810	1 039	980	1 355	1 725	1 126	746
Export duty on petroleom	..	..	..	..	..	..	..	1 513	1 091	634
Export duty on other products	..	..	..	..	..	..	..	212	35	112
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1 475	1 701	3 013	3 926	3 038	103	15	1 473	12 499	12 074
Service tax	1 475	1 701	3 013	3 926	3 038	103	15	1 473	12 283	12 006
Other taxes on specific services	0	0	0	0	0	0	0	0	216	68
5127 Other taxes on internat. trade and transactions	160	110	147	151	163	160	0	113	169	389
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	1 761	1 777	2 233	2 423	2 572	2 486	2 545	2 617	3 420	1 709
5200 Taxes on use of goods and to perform activities	1 866	1 920	1 711	2 050	2 684	2 766	2 805	2 919	2 979	2 936
5210 Recurrent taxes	1 863	1 918	1 709	2 047	2 681	2 763	2 805	2 919	2 979	2 936
5211 Paid by households: motor vehicles	1 852	1 909	1 688	1 992	2 630	2 714	2 805	2 919	2 979	2 936
Motor vehicle licences	1 852	1 909	1 688	1 992	2 630	2 714	2 805	2 919	2 979	2 936
5212 Paid by others: motor vehicles	11	9	20	18	3	3	0	0	0	0
Commercial vehicle licences	11	9	19	17	3	3	..	..	..	..
Tour vehicle licences	0	0	1	1	0	0	..	..	..	..
5213 Paid in respect of other goods	0	0	0	38	48	46	0	0	0	0
Petroleum Permits	0	0	0	1	2	2	..	..	..	..
Bank Licences Fees	0	0	0	37	46	44	..	..	..	..
5220 Non-recurrent taxes	3	2	3	2	3	3	0	0	0	0
Environment Pollution Licences	2	2	3	2	3	3	..	..	..	..
Film rental tax	1	0	0	0	0	0	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**2 764**	**1 841**	**3 725**	**4 240**	**6 018**	**5 724**	**5 764**	**6 081**	**6 416**	**5 939**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2 764	1 841	3 725	4 240	6 018	5 724	5 764	6 081	6 416	5 939
Share transfer tax	0	0	0	0	0	0	0	0	0	0
Stamp duties	2 714	1 799	3 404	4 192	5 974	5 688	5 665	5 924	6 213	5 506
Other direct taxes	50	42	321	48	45	37	99	157	203	433

.. Not available

Note: 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. Data for 2020 is estimated.

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).

StatLink https://stat.link/kuicam

Table 4.15. Maldives: Details of tax revenue

Million MVR

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**2 855**	**2 962**	**12 232**	**13 265**	**14 720**	**15 818**	**16 512**	**10 989**
1000 Taxes on income, profits and capital gains	**..**	**..**	**169**	**203**	**3 186**	**3 240**	**3 327**	**3 275**	**3 513**	**3 654**
1100 Of individuals	..	..	0	0	0	0	0	0	0	83
1110 On income and profits	..	..	0	0	0	0	0	0	0	83
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	169	203	3 186	3 240	3 327	3 275	3 513	3 571
1210 On profits	..	..	169	203	3 186	3 240	3 327	3 275	3 513	3 571
Business profit tax	..	..	0	0	2 674	2 216	2 107	2 078	2 210	2 134
Bank profit tax	..	..	169	203	513	492	650	564	614	954
Withholding tax	..	..	0	0	0	532	570	633	688	484
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	**..**	**..**	**12**	**13**	**33**	**24**	**96**	**40**	**31**	**1**
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	..	..	12	13	33	24	96	40	31	1
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	**..**	**..**	**2 674**	**2 745**	**9 013**	**10 001**	**11 297**	**12 504**	**12 968**	**7 333**
5100 Taxes on production, sale, transfer, etc	..	..	2 634	2 689	8 935	9 911	11 198	12 395	12 845	7 214
5110 General taxes on goods and services	..	..	0	0	6 054	6 249	6 882	7 689	7 748	4 307
5111 Value added taxes	..	..	0	0	6 054	6 249	6 882	7 689	7 748	4 307
Tourism Goods and Services Tax	..	..	0	0	4 150	3 921	4 199	4 783	4 903	2 220
Goods and Services Tax	..	..	0	0	1 904	2 328	2 683	2 906	2 845	2 087
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	..	..	2 634	2 689	2 880	3 663	4 316	4 706	5 097	2 908
5121 Excises	..	..	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	2 087	2 056	2 346	2 487	2 799	3 149	3 412	2 264
5124 Taxes on exports	..	..	0	0	0	15	114	102	103	9
Remittance tax	..	..	0	0	0	15	114	102	103	9
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	547	633	534	1 161	1 402	1 455	1 582	635
Green tax	..	..	0	0	37	623	696	811	851	352
Airport service charge	..	..	0	36	497	538	706	645	731	283
Tourism tax	..	..	547	597	1	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	..	..	40	57	78	90	99	108	123	119
5210 Recurrent taxes	..	..	39	55	75	87	97	106	121	115
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	37	47	62	76	84	92	107	103
5213 Paid in respect of other goods	..	..	2	8	12	11	13	14	13	12
5220 Non-recurrent taxes	..	..	1	2	3	3	2	2	2	4

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
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

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

StatLink https://stat.link/a23ulp

Table 4.16. Mongolia: Details of tax revenue

Billion MNT

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**1 406**	**2 470**	**4 421**	**4 567**	**6 005**	**7 788**	**9 033**	**7 951**
1000 Taxes on income, profits and capital gains	**..**	**..**	**649**	**975**	**1 171**	**1 043**	**1 613**	**2 091**	**2 556**	**2 227**
1100 Of individuals	..	..	75	161	482	523	651	814	895	829
1110 On income and profits	..	..	75	161	482	523	651	814	895	829
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	574	814	689	520	962	1 277	1 661	1 399
1210 On profits	..	..	574	814	689	520	962	1 277	1 661	1 399
Corporate tax income revenue	..	..	220	391	689	520	962	1 277	1 661	1 399
Windfall profit tax	..	..	354	423	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	**..**	**..**	**161**	**323**	**972**	**1 058**	**1 259**	**1 569**	**1 787**	**1 487**
2100 Employees	..	..	8	170	438	465	535	541	701	523
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	147	129	447	494	578	640	776	464
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	..	..	6	24	87	99	146	388	310	500
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	**..**	**..**	**28**	**47**	**117**	**125**	**157**	**169**	**222**	**228**
4100 Recurrent taxes on immovable property	..	..	20	33	60	54	62	67	110	120
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	8	14	58	72	94	102	112	108
4210 Individual	..	..	0	0	0	0	0	0	0	0
4220 Corporate	..	..	8	14	58	72	94	102	112	108
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	**..**	**..**	**568**	**1 125**	**2 161**	**2 341**	**2 976**	**3 960**	**4 469**	**4 009**
5100 Taxes on production, sale, transfer, etc	..	..	508	1 048	1 990	2 129	2 686	3 671	4 182	3 768
5110 General taxes on goods and services	..	..	265	579	1 050	1 141	1 619	2 196	2 486	2 209
5111 Value added taxes	..	..	265	579	1 050	1 141	1 619	2 196	2 486	2 209
Domestic VAT	..	..	108	208	485	558	734	898	1 088	1 053
Import VAT	..	..	199	423	672	684	1 032	1 412	1 633	1 504
VAT refunds	..	..	-42	-51	-107	-102	-148	-114	-235	-348
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	..	..	243	469	941	989	1 067	1 475	1 696	1 559
5121 Excises	..	..	140	276	604	641	532	768	880	794
Alcoholic drinks (excluding beer)	..	..	48	93	210	222	247	269	310	297
Beer	..	..	7	17	28	27	27	29	32	28
Tobacco	..	..	10	11	32	33	33	29	29	27
Vehicles	..	..	39	55	44	27	89	214	232	172
Fuel and gasoline	..	..	36	100	291	332	137	227	277	270
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	96	193	321	328	512	682	790	741
5124 Taxes on exports	..	..	6	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	16	19	23	25	26	24
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	..	..	60	77	171	212	290	289	286	241
5210 Recurrent taxes	..	..	60	74	157	192	253	247	237	209
5211 Paid by households: motor vehicles	..	..	6	10	29	32	36	38	41	46
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	54	63	128	160	218	208	196	163

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5220 Non-recurrent taxes	..	..	0	3	14	20	37	42	49	32
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

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

StatLink https://stat.link/iue1aw

Table 4.17. Nauru: Details of tax revenue

Thousand AUD

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**..**	**..**	**24 106**	**21 459**	**42 087**	**56 565**	**80 022**	**81 014**
1000 Taxes on income, profits and capital gains	**..**	**..**	**..**	**..**	**12 593**	**12 590**	**27 320**	**39 731**	**62 927**	**63 468**
1100 Of individuals	..	..	..	..	0	0	0	0	0	0
1110 On income and profits	..	..	..	..	0	0	0	0	0	0
1120 On capital gains	..	..	..	..	0	0	0	0	0	0
1200 Corporate	..	..	..	..	0	0	0	0	0	0
1210 On profits	..	..	..	..	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	..	..	..	12 593	12 590	27 320	39 731	62 927	63 468
Employment Services Tax	..	..	..	..	12 593	10 131	8 657	17 531	19 935	19 518
Business Tax	..	..	..	..	0	2 459	18 663	22 200	42 992	43 950
2000 Social security contributions	**..**	**..**	**..**	**..**	**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**
4000 Taxes on property	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-reccurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**..**	**..**	**11 513**	**8 869**	**14 767**	**16 834**	**17 094**	**17 546**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	10 747	8 200	14 011	15 750	15 953	16 446
5110 General taxes on goods and services	..	..	..	..	0	0	0	0	0	0
5111 Value added taxes	..	..	..	..	0	0	0	0	0	0
5112 Sales tax	..	..	..	..	0	0	0	0	0	0
5113 Other	..	..	..	..	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	..	10 747	8 200	14 011	15 750	15 953	16 446
5121 Excises	..	..	..	..	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	..	..	..	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	..	8 271	5 121	12 055	10 000	11 604	13 105
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	..	..	..	..	2 476	3 079	1 955	5 750	4 349	3 341
DCA Departure tax	..	..	..	..	579	615	259	1 747	811	0
DCA Pax levy	..	..	..	..	991	689	289	1 846	949	0
Telecom tax	..	..	..	..	906	1 775	1 407	2 158	2 589	3 341
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
5200 Taxes on use of goods and to perform activities	..	..	..	..	766	670	757	1 084	1 142	1 100
5210 Recurrent taxes	..	..	..	..	228	286	334	455	700	479
5211 Paid by households: motor vehicles	..	..	..	..	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	..	0	0	0	32	44	93
5213 Paid in respect of other goods	..	..	..	..	228	286	334	423	656	386
5220 Non-recurrent taxes	..	..	..	..	538	384	423	629	442	621
5300 Unallocable between 5100 and 5200	..	..	..	..	0	0	0	0	0	0

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
6000 Other taxes	**..**	**..**	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available
Note: Data are on a fiscal year basis beginning 1st July. For example, the data for 2020 represent the period from July 2020 to June 2021.
Source: Nauru Revenue Office.

StatLink https://stat.link/6b5xgw

Table 4.18. New Zealand: Details of tax revenue

Million NZD

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**35 560**	**39 765**	**64 046**	**62 310**	**81 499**	**86 576**	**92 635**	**99 834**	**99 792**	**109 360**
1000 Taxes on income, profits and capital gains	**21 260**	**23 861**	**40 308**	**33 494**	**44 723**	**48 109**	**51 489**	**56 173**	**55 016**	**60 418**
1100 Of individuals	15 669	17 126	26 965	23 519	30 297	31 844	35 004	37 467	39 677	42 208
1110 On income and profits	15 669	17 126	26 965	23 519	30 297	31 844	35 004	37 467	39 677	42 208
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	3 926	4 914	9 069	7 609	11 407	13 461	13 584	15 559	12 415	15 691
1210 On profits	3 926	4 914	9 069	7 609	11 407	13 461	13 584	15 559	12 415	15 691
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1 665	1 821	4 274	2 366	3 019	2 804	2 901	3 147	2 924	2 519
NRWT	662	760	1 506	467	733	594	619	651	570	455
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	961	990	2 699	1 704	1 660	1 468	1 530	1 659	1 528	1 109
Dividends	42	71	69	195	626	742	752	837	826	955
Other	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**1 918**	**2 112**	**3 417**	**4 119**	**5 046**	**5 257**	**5 533**	**5 814**	**6 156**	**6 455**
4100 Recurrent taxes on immovable property	1 732	2 049	3 322	4 031	4 962	5 178	5 426	5 709	6 055	6 341
Local govt rates and services	1 732	2 049	3 322	4 031	4 962	5 178	5 426	5 709	6 055	6 341
Land tax	0	0	0	0	0	0	0	0	0	0
4110 Households	0	..	..	..	..	..	..	..	..	..
4120 Others	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	2	3	2	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	0	0	0	..	..	..	..	..	..
4320 Gift taxes	..	2	3	2	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	186	61	92	86	84	79	107	105	101	114
Instrument duty	173	51	85	82	84	79	107	105	101	114
Cheque duty	13	10	7	4	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	**12 382**	**13 792**	**20 290**	**24 692**	**31 728**	**33 203**	**35 612**	**37 845**	**38 618**	**42 485**
5100 Taxes on production, sale, transfer, etc.	11 603	12 887	18 832	23 107	29 584	30 925	33 220	35 271	36 004	39 753
5110 General taxes	8 696	9 885	15 046	19 143	24 587	25 847	27 951	29 521	30 259	34 263
5111 Value added taxes	8 696	9 885	15 046	19 143	24 587	25 847	27 951	29 521	30 259	34 263
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Motor vehicles	..	..	..	..	..	..	..	..	..	..
Other sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 907	3 002	3 786	3 964	4 997	5 078	5 269	5 750	5 745	5 490

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5121 Excise duties	2 018	2 148	1 627	1 782	2 280	2 231	2 214	2 622	2 468	2 152
On alcoholic beverages	439	436	573	622	672	684	699	722	710	758
Beer	218	201	290	207	262	265	265	274	268	286
Wine	106	100	163	181	216	218	227	225	221	236
Spirits	115	135	120	234	194	201	207	223	221	236
Tobacco	681	764	159	220	362	352	399	483	485	41
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	786	810	819	872	1 185	1 137	1 057	1 201	1 075	1 163
NRF fuel excise	0	0	0	0	0	0	0	0	0	0
Local petroleum fuels	25	27	30	32	33	34	33	190	175	160
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	87	111	46	36	28	24	26	26	23	30
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	750	648	1 857	1 916	2 442	2 550	2 738	2 814	3 001	3 019
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	139	206	302	266	275	297	317	314	276	319
Lottery (national)	103	167	290	253	260	281	301	299	266	314
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	36	39	12	13	15	16	16	15	10	5
Film hire tax	0	0	0	0	0	0	0	0	0	0
Domestic air travel tax	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	..	..	..	..	..	..	..	..	..
Foreign travel tax	..	..	..	..	..	..	..	..	..	..
International departure tax	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	779	905	1 458	1 585	2 144	2 278	2 392	2 574	2 614	2 732
5210 Recurrent taxes	779	905	1 458	1 585	2 144	2 278	2 392	2 574	2 614	2 732
Motor vehicle registration	158	181	226	172	214	223	227	227	226	224
Heavy traffic fees	466	532	851	1 016	1 381	1 469	1 551	1 673	1 716	1 897
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	155	192	381	397	549	586	614	674	672	611
Local authority fees and charges	155	192	381	397	549	586	614	674	672	611
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**0**	**0**	**31**	**5**	**2**	**7**	**1**	**2**	**2**	**2**
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	31	5	2	7	1	2	2	2

.. Not available

Note: The figures follow a financial year ending on 30 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: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink https://stat.link/o3cm7u

Table 4.19. Pakistan: Details of tax revenue

Million PKR

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	..	..	..	..	**3 660 418**	**3 969 248**	**4 469 282**	**4 477 136**	**4 751 049**	**5 742 821**
1000 Taxes on income, profits and capital gains	..	..	..	..	**1 191 602**	**1 343 197**	**1 536 636**	**1 445 594**	**1 524 252**	**1 731 860**
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	1 191 602	1 343 197	1 536 636	1 445 594	1 524 252	1 731 860
2000 Social security contributions	..	..	..	..	**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**
4000 Taxes on property	..	..	..	..	**39 344**	**45 203**	**68 305**	**77 422**	**68 799**	**55 217**
Other taxes on property	..	..	..	..	**3 860**	**7 036**	**5 551**	**7 026**	**9 651**	**0**
4100 Recurrent taxes on immovable property	..	..	..	..	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	35 484	38 167	62 754	70 396	59 148	55 217
Stamp duties	..	..	..	..	35 484	38 167	62 754	70 396	59 148	55 217
4500 Other non-reccurrent taxes on property	..	..	..	..	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
5000 Taxes on goods and services	..	..	..	..	**2 337 870**	**2 498 665**	**2 782 433**	**2 857 677**	**3 050 890**	**3 831 206**
5100 Taxes on production, sale, transfer, etc	..	..	..	..	2 318 793	2 477 383	2 758 310	2 832 827	3 032 911	3 804 427
5110 General taxes on goods and services	..	..	..	..	1 453 437	1 494 052	1 715 170	1 667 768	1 829 790	2 283 831
5111 Value added taxes	..	..	..	..	1 453 437	1 494 052	1 715 170	1 667 768	1 829 790	2 283 831
Sales tax	..	..	..	..	1 323 685	1 323 261	1 491 310	1 464 887	1 596 821	1 990 186
Sales tax on services	..	..	..	..	129 752	170 791	223 860	202 881	232 969	293 645
5112 Sales tax	..	..	..	..	0	0	0	0	0	0
5113 Other	..	..	..	..	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	..	865 356	983 331	1 043 140	1 165 059	1 203 121	1 520 596
5121 Excises	..	..	..	..	459 176	487 313	434 815	479 662	576 743	755 412
Excise duty	..	..	..	..	197 461	205 205	214 431	242 865	258 113	285 290
Petroleum levy	..	..	..	..	149 290	166 697	178 874	206 308	293 681	424 654
Petroleum levy on LPG	..	..	..	..	0	0	2 122	3 714	3 247	3 507
Gas infrastructure development cess	..	..	..	..	79 771	42 149	15 176	21 471	9 346	19 438
Natural gas development surcharge	..	..	..	..	32 654	73 262	24 212	5 304	12 356	22 523
5122 Profits of fiscal monopolies	..	..	..	..	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	..	406 180	496 018	608 325	685 397	626 378	765 184
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
5200 Taxes on use of goods and to perform activities	..	..	..	..	19 077	21 282	24 123	24 850	17 979	26 779
5210 Recurrent taxes	..	..	..	..	19 077	21 282	24 123	24 850	17 979	26 779
5211 Paid by households: motor vehicles	..	..	..	..	19 077	21 282	24 123	24 850	17 979	26 779
5212 Paid by others: motor vehicles	..	..	..	..	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	..	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	..	..	0	0	0	0	0	0

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5300 Unallocable between 5100 and 5200	..	..	..	..	0	0	0	0	0	0
6000 Other taxes	**..**	**..**	**..**	**..**	**91 602**	**82 183**	**81 908**	**96 443**	**107 108**	**124 538**
6100 Paid solely by business	..	..	..	..	0	0	0	0	0	0
6200 Other	..	..	..	..	91 602	82 183	81 908	96 443	107 108	124 538

.. Not available

Note: Data are on a fiscal year basis beginning 1st July. For example, the data for 2020 represent the period from July 2020 to June 2021.

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 in 2020. 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 the segregation in 2020.

Source: Pakistan Bureau of Statistics.

StatLink https://stat.link/265knf

Table 4.20. Papua New Guinea: Details of tax revenue

Million PGK

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**1 305**	**5 875**	**6 573**	**9 142**	**8 606**	**8 986**	**9 983**	**10 518**	**9 490**
1000 Taxes on income, profits and capital gains	**..**	**936**	**4 287**	**4 562**	**5 956**	**5 286**	**5 474**	**6 119**	**6 055**	**5 655**
1100 Of individuals	..	552	1 001	1 553	3 037	2 844	3 094	3 102	3 212	3 517
1110 On income and profits	..	552	1 001	1 553	3 037	2 844	3 094	3 102	3 212	3 517
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	384	3 285	3 009	2 919	2 441	2 380	3 017	2 843	2 138
1210 On profits	..	384	3 285	3 009	2 919	2 441	2 380	3 017	2 843	2 138
Corporate Income Tax	..	262	724	1 201	2 375	2 094	1 950	1 933	1 697	1 554
Mining and Petroleum Tax	..	0	2 334	1 476	169	92	114	775	760	183
Royalty Tax and Management fee	..	4	5	10	18	44	43	44	43	50
Dividend witholding tax	..	54	204	279	195	133	182	155	215	216
Interest witholding tax	..	64	19	42	162	79	91	111	128	135
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	**..**	**1**	**2**	**2**	**0**	**14**	**11**	**9**	**2**	**1**
4000 Taxes on property	**..**	**44**	**85**	**65**	**51**	**79**	**42**	**100**	**47**	**43**
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	..	44	85	65	51	79	42	100	47	43
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	**..**	**325**	**1 501**	**1 944**	**3 134**	**3 227**	**3 459**	**3 755**	**4 414**	**3 791**
5100 Taxes on production, sale, transfer, etc	..	325	1 501	1 944	3 134	3 227	3 459	3 755	4 414	3 791
5110 General taxes on goods and services	..	325	654	874	1 637	1 646	1 617	1 642	1 990	1 568
5111 Value added taxes	..	321	648	865	1 571	1 638	1 581	1 622	1 973	1 560
Goods and services tax (inland Collection)	..	177	468	629	1 068	1 103	1 131	1 120	1 368	982
GST transfers to provinces	..	144	180	236	503	535	450	502	605	578
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	4	6	9	66	8	36	20	17	8
5120 Taxes on specific goods and services	..	..	846	1 070	1 497	1 581	1 842	2 113	2 424	2 223
5121 Excises	..	..	455	611	802	876	1 105	1 168	1 361	1 281
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	136	189	243	243	246	325	409	380
5124 Taxes on exports	..	..	155	174	316	294	297	392	398	399
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	61	100	97	136	168	193	228	256	163
Gaming taxes	..	58	97	93	126	164	179	205	227	158
Departure tax	..	3	3	4	9	4	14	23	29	5
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	..	..	..	..	..	..	..	..	..	..

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
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	..	..	..	..	..	..	..	..	..	..

.. Not available
Note: 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.
Total tax revenues are not available for 2000 and 2001 as the data are incomplete, and do not include customs revenues for these two years.
Source: Department of Finance; PNG Custom Service; Internal Revenue Comission.

StatLink https://stat.link/zfvxp0

Table 4.21. Philippines: Details of tax revenue

Million PHP

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**472 087**	**564 322**	**1 121 585**	**1 333 225**	**2 262 535**	**2 456 162**	**2 778 684**	**3 176 982**	**3 525 101**	**3 203 823**
1000 Taxes on income, profits and capital gains	**176 364**	**217 797**	**453 338**	**522 864**	**910 286**	**990 968**	**1 105 874**	**1 126 014**	**1 257 602**	**1 156 254**
1100 Of individuals	59 749	83 005	141 673	167 605	309 439	344 081	391 049	386 748	499 450	467 997
1110 On income and profits	53 370	78 228	135 504	158 325	292 548	325 446	367 166	359 901	473 098	448 714
1120 On capital gains	6 379	4 777	6 170	9 280	16 891	18 635	23 883	26 847	26 352	19 283
1200 Corporate	107 385	116 980	282 504	328 124	567 542	615 493	683 092	702 415	716 690	646 695
1210 On profits	106 363	114 871	280 090	324 273	559 522	605 727	676 031	692 067	706 474	641 242
1220 On capital gains of corporates	1 022	2 110	2 414	3 851	8 020	9 766	7 061	10 348	10 215	5 453
1300 Unallocable between 1100 and 1200	9 231	17 812	29 160	27 135	33 305	31 395	31 732	36 851	41 462	41 563
2000 Social security contributions	**36 500**	**74 180**	**131 821**	**168 434**	**319 106**	**343 545**	**372 421**	**433 582**	**503 275**	**503 583**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	2 800	19 918	26 535	34 045	97 598	101 003	111 496	128 526	149 542	151 515
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	33 700	54 262	105 286	134 389	221 508	242 542	260 925	305 056	353 733	352 068
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	**15 663**	**17 401**	**32 354**	**40 252**	**63 476**	**65 409**	**77 961**	**82 940**	**87 364**	**85 098**
4100 Recurrent taxes on immovable property	11 485	14 947	27 387	33 057	48 484	49 973	61 583	66 041	70 049	70 863
Real property tax (local government)	11 485	14 947	27 387	33 057	48 484	49 973	61 583	66 041	70 049	70 863
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	881	480	962	1 981	5 636	6 638	7 467	7 155	7 219	4 854
4310 Estate and inheritance taxes	677	302	650	1 451	3 341	4 723	5 001	3 654	3 299	2 100
4320 Gift taxes	204	178	312	531	2 294	1 915	2 466	3 501	3 920	2 754
4400 Taxes on financial and capital transactions	3 297	1 974	4 005	5 213	9 356	8 798	8 910	9 744	10 095	9 380
Stock transactions (RA 7717)	3 297	1 974	4 005	5 213	9 356	8 798	8 910	9 744	10 095	9 380
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	**225 283**	**237 243**	**456 497**	**549 889**	**884 133**	**962 763**	**1 118 976**	**1 365 047**	**1 496 801**	**1 306 842**
5100 Taxes on production, sale, transfer, etc	222 885	234 202	448 164	540 594	872 833	949 396	1 103 612	1 349 435	1 481 146	1 295 206
5110 General taxes on goods and services	89 943	96 136	274 036	330 793	563 112	619 115	702 012	784 228	832 787	676 922
5111 Value added taxes	89 943	96 136	274 036	330 793	563 112	619 115	702 012	784 228	832 787	676 922
Domestic VAT	47 459	53 879	145 013	173 284	295 502	331 414	365 235	358 169	406 084	351 849
VAT on imports	42 484	42 257	129 023	157 509	267 610	287 701	336 776	426 059	426 703	325 073
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	132 942	138 066	174 128	209 802	309 721	330 281	401 600	565 207	648 359	618 284
5121 Excises	64 974	63 954	68 383	88 247	197 278	208 791	270 346	383 438	447 062	426 853
Domestic excises	63 078	61 677	54 998	67 203	158 319	163 505	209 493	290 612	317 267	296 169
Alcohol products	13 412	12 997	18 786	21 781	42 214	50 272	61 050	68 809	76 999	77 917
Tobacco products	16 027	17 427	23 206	31 730	99 505	95 055	125 910	136 005	147 633	149 651
Petroleum products	29 272	28 297	10 036	9 832	11 888	13 111	15 512	39 002	42 709	27 602
Automobiles	0	0	0	0	2 452	3 128	4 308	5 814	5 523	2 310
Mineral products	77	243	942	1 306	2 079	1 758	2 251	4 918	5 453	5 900
Others	4 289	2 712	2 028	2 555	182	181	462	36 064	38 952	32 789
Excises on imports	1 896	2 277	13 385	21 044	38 959	45 286	60 853	92 825	129 795	130 684
Alcohol products	..	..	953	2 807	1 324	1 521	1 888	2 293	2 746	2 011
Tobacco products	..	..	169	167	3	1	949	498	147	419
Petroleum products	..	..	6 892	9 260	13 159	10 866	15 696	43 964	85 709	100 281
Automobiles	..	..	4 617	8 114	24 027	32 391	41 485	41 446	34 006	19 273
Mineral products	..	..	329	101	254	203	282	1 338	3 006	4 316
Others	..	..	426	596	193	304	554	3 286	4 181	4 385
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50 420	50 472	67 031	80 687	60 966	63 379	60 555	74 227	73 812	81 930
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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5126 Taxes on specific services	17 548	23 639	38 714	40 868	51 477	58 111	70 700	107 543	127 484	109 501
Banks and financial institutions	9 696	9 538	19 434	22 857	26 915	29 602	33 471	33 087	50 876	45 350
Travel tax (CHED/NCAA)	386	1 043	1 581	1 512	1 770	1 694	2 894	3 084	3 487	1 203
Immigration tax (BID)	18	47	42	59	72	87	115	165	241	69
Other	7 448	13 011	17 657	16 440	22 720	26 728	34 220	71 207	72 880	62 879
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	2 398	3 041	8 333	9 295	11 300	13 367	15 364	15 612	15 655	11 636
5210 Recurrent taxes	2 398	3 041	8 333	9 295	11 300	13 367	15 364	15 612	15 655	11 636
LTO-Motor Vehicle Users' Tax	2 398	3 041	8 333	9 295	11 300	13 367	15 364	15 612	15 655	11 636
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	**18 277**	**17 702**	**47 575**	**51 786**	**85 534**	**93 475**	**103 452**	**169 400**	**180 059**	**152 046**
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	18 277	17 702	47 575	51 786	85 534	93 475	103 452	169 400	180 059	152 046
Documentary Stamp Tax	16 477	16 170	35 147	42 629	72 073	80 151	85 916	139 168	145 970	124 521
DENR-Forest charges	116	175	164	239	128	136	164	192	250	322
Miscellaneous taxes	1 683	1 356	8 944	4 391	6 219	5 888	9 086	19 708	22 684	18 244
Other taxes (local government)	0	0	3 319	4 526	7 114	7 300	8 286	10 331	11 155	8 960

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Local tax revenues have been expanded with longer time series in this edition based on information from the government.

Heading 5111: The figures include VAT on imports in this edition. It was previously under heading 5123.

Heading 5121: The figures include excises on imports in this edition. They were previously under heading 5123. The category 'Others' cover excise taxes from sweetened beverages, cosmetic procedures, and non-essentials or miscellaneous goods.

Heading 5123: This category includes only import duties and related revenues in this edition.

Source: Department of Finance of the Philippines.

StatLink https://stat.link/zhm6cf

Table 4.22. Samoa: Details of tax revenue

Million WST

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**330**	**341**	**495**	**514**	**523**	**572**	**563**	**542**
1000 Taxes on income, profits and capital gains	**..**	**..**	**78**	**84**	**114**	**117**	**116**	**132**	**130**	**128**
1100 Of individuals	..	..	42	46	64	69	68	68	69	69
1110 On income and profits	..	..	42	46	64	69	68	68	69	69
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	36	38	51	48	48	64	60	59
1210 On profits	..	..	36	38	51	48	48	64	60	59
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	**..**	**..**	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4100 Recurrent taxes on immovable property	..	..	0	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	0	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	0	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	2	..	..	..	..	..	..	..
4500 Other non-reccurrent taxes on property	..	..	0	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	0	..	..	..	..	..	..	..
5000 Taxes on goods and services	**..**	**..**	**251**	**257**	**380**	**397**	**408**	**440**	**434**	**413**
5100 Taxes on production, sale, transfer, etc	..	..	251	257	380	397	408	440	434	413
5110 General taxes on goods and services	..	..	126	119	200	198	209	229	232	218
5111 Value added taxes	..	..	..	..	..	..	..	..	..	..
VAGST on Imports	..	..	100	..	..	..	..	..	..	..
VAGST on sales of goods and services	..	..	26	..	..	..	..	..	..	..
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	..	..	125	137	181	199	199	211	202	196
5121 Excises	..	..	78	95	120	134	127	133	132	127
Petroleum Levy	..	..	3	..	..	..	..	..	..	..
Import Excise	..	..	29	..	..	..	..	..	..	..
Domestic Excise	..	..	47	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	43	38	54	55	59	63	55	60
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	4	6	10	13	15	14	9
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	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2020 represent the period from July 2020 to June 2021.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

The data from 2009 were provided on the basis of the IMF's GFSM 2014 classification. Prior to this year, data were provided on a different basis. The differences between the two sets of data are indicated below for the relevant tax revenue categories.

Heading 1000: Income tax revenues from 2009 onwards are net of income tax refunds. Prior to 2009, the income tax revenue figures are gross of refunds

Heading 5111: VAGST revenues from 2009 onwards are net of aid, loan payments by Treasury and VAGST paid by Government departments.

Heading 5123: Import duty from 2009 onwards is net of aid and loan payments by Treasury.

Heading 5126: Data from 2009 include revenues from fisheries' licences. Fisheries' licences revenues are usually classified as non-tax revenues according to the OECD classification set out in Annex A of the Interpretative Guide, but could not be distinguished from other revenues from taxes on specific services.

Source: Bureau of Statistics of Samoa.

StatLink https://stat.link/7t84s6

Table 4.23. Singapore: Details of tax revenue

Million SGD

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**25 627**	**36 630**	**41 848**	**55 647**	**58 699**	**66 363**	**66 203**	**67 645**	**61 409**
1000 Taxes on income, profits and capital gains	**..**	**13 538**	**16 621**	**18 687**	**24 890**	**26 378**	**32 065**	**30 818**	**32 535**	**32 997**
1100 Of individuals	..	3 543	4 537	6 470	9 235	10 526	10 724	11 706	12 368	12 748
1110 On income and profits	..	3 543	4 537	6 470	9 235	10 526	10 724	11 706	12 368	12 748
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	9 509	10 934	11 260	14 253	14 378	19 810	17 523	18 530	18 631
1210 On profits	..	9 509	10 934	11 260	14 253	14 378	19 810	17 523	18 530	18 631
From corporate profits	..	8 316	9 250	10 687	13 815	13 602	14 944	16 032	16 732	16 112
Statutory board contributions	..	1 192	1 683	573	438	776	4 866	1 491	1 798	2 519
1220 On capital gains	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	486	1 150	957	1 402	1 474	1 532	1 590	1 637	1 618
Withholding taxes	..	486	1 150	957	1 402	1 474	1 532	1 590	1 637	1 618
2000 Social security contributions	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**2 863**	**6 259**	**6 080**	**7 224**	**7 638**	**9 345**	**9 256**	**8 961**	**7 024**
4100 Recurrent taxes on immovable property	..	1 535	2 428	2 798	4 456	4 359	4 440	4 649	4 761	3 128
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	..	71	154	5	-1	0	0	0	0	0
4310 Estate and inheritance taxes	..	71	154	5	-1	0	0	0	0	0
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	1 257	3 677	3 277	2 769	3 278	4 905	4 607	4 199	3 896
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	**..**	**7 967**	**12 053**	**14 376**	**17 657**	**18 638**	**18 933**	**19 499**	**19 466**	**17 782**
5100 Taxes on production, sale, transfer, etc	..	5 462	9 864	12 525	15 897	16 490	16 781	16 876	17 047	15 442
5110 General taxes	..	2 121	6 165	8 198	10 345	11 078	10 960	11 137	11 164	10 346
5111 Value added taxes	..	2 121	6 165	8 198	10 345	11 078	10 960	11 137	11 164	10 346
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	..	3 341	3 699	4 327	5 552	5 412	5 821	5 739	5 883	5 096
5121 Excises	..	1 847	1 985	2 048	2 833	2 730	3 133	3 075	3 264	3 374
Liquors	..	..	414	470	638	640	663	678	678	742
Tobacco	..	..	700	889	1 205	986	1 174	1 122	1 160	1 476
Petroleum Products	..	..	386	419	584	596	827	784	986	874
Motor Vehicles	..	..	483	267	399	502	463	486	435	282
Compressed Natural Gas Unit Duty	..	..	0	0	2	1	1	0	0	0
Others	..	..	3	5	5	5	5	6	5	1
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	..	1 494	1 714	2 279	2 719	2 682	2 688	2 664	2 620	1 722
Betting duty	..	1 494	1 714	2 279	2 719	2 682	2 688	2 664	2 620	1 722
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	..	2 506	2 189	1 851	1 760	2 148	2 153	2 623	2 419	2 341
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	**..**	**1 259**	**1 698**	**2 706**	**5 876**	**6 045**	**6 019**	**6 629**	**6 683**	**3 606**
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	1 259	1 698	2 706	5 876	6 045	6 019	6 629	6 683	3 606

.. Not available

Note: Data are on a fiscal year basis ending 31st March. For example, the data for 2020 represent 1 April 2020 to 31 March 2021.

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: The figures include carbon tax. Singapore started the collection of carbon tax in fiscal year 2020.

Source: Ministry of Finance of Singapore.

StatLink https://stat.link/7kboy2

Table 4.24. Solomon Islands: Details of tax revenue

Million SBD

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**819**	**1 376**	**2 392**	**2 367**	**2 632**	**3 013**	**2 623**	**2 382**
1000 Taxes on income, profits and capital gains	**..**	**..**	**189**	**418**	**719**	**690**	**780**	**794**	**757**	**690**
1100 Of individuals	..	..	141	280	437	411	491	505	509	406
1110 On income and profits	..	..	141	280	437	411	491	505	509	406
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	48	137	283	278	289	288	248	284
1210 On profits	..	..	48	137	283	278	289	288	248	284
Dividend Withholding Tax (WHT)	..	..	14	41	118	106	114	86	43	71
Non-resident WHT	..	..	16	43	71	68	66	59	71	74
Resident WHT	..	..	19	53	94	105	110	143	134	138
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	**..**	**..**	**9**	**8**	**19**	**17**	**14**	**16**	**15**	**12**
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	..	..	9	8	19	17	14	16	15	12
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	**..**	**..**	**621**	**951**	**1 654**	**1 660**	**1 838**	**2 204**	**1 852**	**1 680**
5100 Taxes on production, sale, transfer, etc	..	..	616	944	1 638	1 643	1 821	2 188	1 834	1 660
5110 General taxes on goods and services	..	..	621	458	721	682	773	867	750	703
5111 Value added taxes	..	..	0	0	0	0	0	0	0	0
5112 Sales tax	..	..	283	458	721	682	773	867	750	703
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	333	486	917	961	1 047	1 321	1 084	957
5121 Excises	..	..	53	106	144	163	173	233	198	221
Tobacco	..	..	29	59	89	95	109	139	122	139
Beer	..	..	23	34	49	61	63	93	55	52
Spirits	..	..	0	12	6	7	2	0	18	23
Other	..	..	0	0	0	0	0	0	4	6
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	99	136	214	215	243	295	261	256
5124 Taxes on exports	..	..	182	245	560	582	631	794	624	481
Export duty on minerals	..	..	0	2	1	2	1	1	2	0
Export duty on shells	..	..	0	1	1	0	0	1	0	1
Export duty on fish	..	..	7	2	1	1	2	1	2	1
Export duty on timber/log	..	..	174	240	469	579	627	790	618	477
Export duty on other products	..	..	0	0	88	1	1	1	2	2
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	..	..	5	7	16	17	17	16	18	19
5210 Recurrent taxes	..	..	5	7	16	17	17	16	18	19
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	5	7	16	17	17	16	18	19
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available
Note: Year ending 31st December.
The data are on a cash basis.
Figures exclude tax revenues collected by sub-national governments as the data are not available.
Some revenues (e.g. customs fees, penalties) amounting to about 1.14 million in 2020 are considered as non-tax revenues according to the OECD classification, described in the interpretative guide in Annex A. The national classification of Solomon Islands classifies these revenues as tax revenues.
Source: Solomon Islands Ministry of Finance and Treasury.

StatLink https://stat.link/5c1l6k

Table 4.25. Thailand: Details of tax revenue

Million THB

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**740 147**	**1 553 133**	**1 870 452**	**2 568 168**	**2 595 696**	**2 673 414**	**2 856 898**	**2 897 782**	**2 614 153**
1000 Taxes on income, profits and capital gains	**..**	**235 421**	**614 883**	**682 860**	**895 205**	**894 058**	**893 754**	**975 030**	**1 031 929**	**912 618**
1100 Of individuals	..	87 420	177 205	187 687	268 290	283 003	275 928	281 123	298 444	297 266
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	148 001	437 678	495 173	626 915	611 055	617 826	693 907	733 486	615 352
1210 On profits	..	..	..	..	..	..	..	..	..	..
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	**..**	**27 073**	**79 809**	**132 394**	**144 803**	**145 693**	**153 488**	**162 127**	**172 134**	**151 347**
2100 Employees	..	12 704	37 717	0	66 027	68 574	70 993	75 249	79 418	69 116
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	14 369	40 567	127 844	70 103	72 714	74 681	78 656	83 320	73 280
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	0	1 525	4 549	8 674	4 405	7 814	8 222	9 396	8 951
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000 Taxes on property	**..**	**16 283**	**18 317**	**24 666**	**68 157**	**60 364**	**73 946**	**78 533**	**78 277**	**37 135**
4100 Recurrent taxes on immovable property	..	9 094	18 317	24 592	33 530	33 751	37 955	38 166	37 098	6 047
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	74	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	65	218	449	158
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	7 189	0	0	34 627	26 613	35 927	40 149	40 731	30 930
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	**..**	**457 826**	**829 490**	**1 016 829**	**1 442 327**	**1 477 187**	**1 533 483**	**1 620 247**	**1 596 431**	**1 495 090**
5100 Taxes on production, sale, transfer, etc	..	444 986	808 624	990 052	1 262 437	1 312 202	1 386 480	1 456 652	1 447 646	1 335 974
5110 General taxes on goods and services	..	171 113	319 655	388 856	535 121	558 192	584 342	633 623	596 676	552 496
5111 Value added taxes	..	169 425	319 655	388 856	535 121	558 192	584 342	633 623	596 676	552 496
5112 Sales tax	..	1 688	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	..	273 873	488 969	601 197	727 316	754 010	802 138	823 029	850 969	783 479
5121 Excises	..	180 884	351 498	478 257	559 388	589 363	642 966	662 141	683 725	635 347
5122 Profits of fiscal monopolies	..	5 310	8 210	4 879	8 106	5 148	7 116	174	928	643
5123 Customs and import duties	..	84 902	87 440	92 675	100 156	97 400	90 485	93 665	97 837	84 072
5124 Taxes on exports	..	2 329	4 164	168	202	103	81	143	209	133
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	448	37 657	25 218	59 463	61 996	61 490	66 905	68 270	63 283
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	..	12 840	20 866	26 777	179 890	164 985	147 003	163 595	148 785	159 116
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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
6000 Other taxes	**..**	**3 544**	**10 634**	**13 703**	**17 677**	**18 394**	**18 743**	**20 962**	**19 010**	**17 963**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are on a fiscal year basis ending 30th September. For example, the data for 2020 represents 1 October 2019 to 30 September 2020.
The data are on a cash basis.
Tax revenues submitted by the Ministry of Finance for 2000 - 2012 are based on data gathered by the IMF.

Source: Ministry of Finance in Thailand.

StatLink https://stat.link/p5oym3

Table 4.26. Tokelau: Details of tax revenue

Thousand NZD

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**1 198**	**1 694**	**2 151**	**2 176**	**2 518**	**2 843**	**3 040**	**3 279**
1000 Taxes on income, profits and capital gains	**..**	**..**	**573**	**866**	**1 100**	**1 188**	**1 404**	**1 346**	**1 631**	**1 667**
1100 Of individuals	..	..	573	866	1 100	1 188	1 404	1 346	1 631	1 667
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	**..**	**..**	**625**	**828**	**1 051**	**988**	**1 114**	**1 497**	**1 409**	**1 612**
5100 Taxes on production, sale, transfer, etc	..	..	625	828	1 051	988	1 114	1 497	1 409	1 612
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	..	..	625	828	1 051	988	1 114	1 497	1 409	1 612
5121 Excises	..	..	624	827	1 050	984	1 104	1 489	1 406	1 612
Duty On Tobacco	..	..	258	379	558	539	702	966	948	1 101
Duty On Liqour	..	..	178	222	288	251	200	266	240	288
Duty On General Goods : resale	..	..	188	226	204	194	202	257	218	223
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	0	0	0	0	0	0	0	0
5124 Taxes on exports	..	..	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	1	1	1	4	10	8	3	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	..	..	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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
6000 Other taxes	**..**	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2020 represent the period from July 2020 to June 2021.
The data are on a cash basis.

Source: National Statistics Office of Tokelau.

StatLink https://stat.link/ibc59o

Table 4.27. Vanuatu: Details of tax revenue

Million VUV

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**6 098**	**10 267**	**11 089**	**13 477**	**13 324**	**16 249**	**17 976**	**18 254**	**14 732**
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**	**449**	**485**	**402**	**383**	**488**	**566**	**648**	**495**
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**	**9 818**	**10 603**	**13 075**	**12 941**	**15 761**	**17 410**	**17 606**	**14 237**
5100 Taxes on production, sale, transfer, etc	..	5 902	9 818	8 829	10 898	10 708	13 024	14 713	14 598	12 269
5110 General taxes on goods and services	..	3 441	5 858	4 301	5 769	5 549	6 912	8 235	8 134	6 495
5111 Value added taxes	..	3 441	5 858	4 301	5 769	5 549	6 912	8 235	8 134	6 495
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	3 960	4 528	5 130	5 159	6 112	6 478	6 464	5 773
5121 Excises	..	76	554	1 882	2 180	2 219	2 578	2 784	2 830	2 633
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	2 385	3 406	2 646	2 950	2 940	3 534	3 694	3 635	3 140
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	..	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	1 774	2 177	2 233	2 737	2 697	3 008	1 968
6000 Other taxes	**..**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Year ending December 31st.

Source: Department of Finance and Treasury of Vanuatu.

StatLink https://stat.link/c7faoj

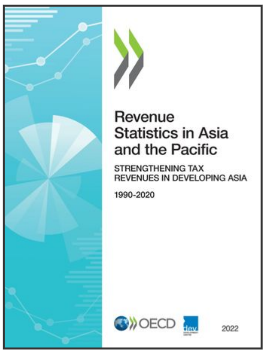
Table 4.28. Viet Nam: Details of tax revenue

Billion VND

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Total tax revenue	**..**	**..**	**248 381**	**546 771**	**943 196**	**1 035 456**	**1 158 960**	**1 285 632**	**1 458 674**	**1 427 088**
1000 Taxes on income, profits and capital gains	**..**	**..**	**111 967**	**174 931**	**256 753**	**254 916**	**295 983**	**345 256**	**380 016**	**374 542**
1100 Of individuals	..	..	7 415	26 276	56 723	65 239	78 783	94 364	109 406	115 213
1110 On income and profits	..	..	7 415	26 276	56 723	65 239	78 783	94 364	109 406	115 213
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	104 552	148 655	200 030	189 677	217 200	250 892	270 610	259 329
1210 On profits	..	..	104 552	148 655	200 030	189 677	217 200	250 892	270 610	259 329
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	**..**	**..**	**..**	**80 855**	**217 755**	**256 391**	**290 861**	**331 611**	**406 947**	**433 147**
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	80 855	217 755	256 391	290 861	331 611	406 947	433 147
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	**..**	**..**	**824**	**1 452**	**1 537**	**1 479**	**1 726**	**1 901**	**2 060**	**2 074**
4100 Recurrent taxes on immovable property	..	..	824	1 452	1 537	1 479	1 726	1 901	2 060	2 074
4110 Households	..	..	711	1 396	1 479	1 419	1 687	1 874	2 040	2 068
4120 Others	..	..	113	56	58	60	39	27	20	6
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	**..**	**..**	**135 590**	**289 533**	**467 151**	**522 670**	**570 390**	**606 864**	**669 652**	**617 325**
5100 Taxes on production, sale, transfer, etc	..	..	129 954	276 922	444 746	495 359	542 777	574 455	629 462	582 503
5110 General taxes on goods and services	..	..	69 822	155 022	251 758	269 627	314 508	344 063	362 691	342 029
5111 Value added taxes	..	..	69 822	155 022	251 758	269 627	314 508	344 063	362 691	342 029
Domestic VAT	..	..	47 860	98 739	181 770	192 562	212 518	228 840	247 100	243 253
VAT on imports	..	..	21 962	56 283	69 988	77 065	101 990	115 223	115 591	98 776
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	..	..	60 132	121 900	192 988	225 732	228 269	230 392	266 771	240 474
5121 Excises	..	..	60 132	121 900	192 988	225 732	228 269	230 392	266 771	240 474
Domestic excises	..	..	17 365	37 311	66 653	85 853	86 585	96 025	106 753	101 090
Environmental protection tax	..	..	4 458	10 521	27 020	43 632	44 666	47 050	63 075	60 631
Excise tax on imports	..	..	38 309	74 068	99 315	96 247	97 018	87 317	96 943	78 753
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	..	..	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	..	..	5 636	12 611	22 405	27 311	27 613	32 409	40 190	34 822
5210 Recurrent taxes	..	..	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	..	..	5 636	12 611	22 405	27 311	27 613	32 409	40 190	34 822
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	..	..	..	..	..	..	..	..	..	..

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

StatLink https://stat.link/ka5qeg



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