

4 Country tables, tax revenues, 1997-2018

Country tax revenue tables, 1997-2018

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

Figures referring to 1998-99, 2001-06, 2008-09 and 2011-12 in Tables 4.1 to 4.21 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	2013	2014	2015	2016	2017	2018
Total tax revenue	168 582	214 752	347 545	357 958	433 342	443 049	463 350	487 078	527 185	..
1000 Taxes on income, profits and capital gains	95 367	124 427	206 134	202 184	246 073	255 966	262 357	278 764	310 041	..
1100 Of individuals	70 782	80 991	127 587	138 163	169 972	183 023	191 747	198 534	212 520	..
1110 On income and profits	69 212	80 991	127 587	138 163	169 972	183 023	191 747	198 534	212 520	..
1120 On capital gains	1 570	0	0	0	0	0	0	0	0	..
1200 Corporate	24 585	43 436	78 547	64 021	76 101	72 943	70 610	80 230	97 521	..
1210 On profits	22 253	43 436	78 547	64 021	76 101	72 943	70 610	80 230	97 521	..
Income tax on companies	21 242	42 221	76 655	62 549	74 535	71 224	68 779	78 254	95 539	..
Dividend and interest taxes	693	846	1 892	1 472	1 566	1 719	1 831	1 976	1 982	..
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	22 210	22 776	23 354	23 799	25 520	..
4000 Taxes on property	15 505	18 825	31 156	33 526	40 963	45 293	49 641	52 585	54 533	..
4100 Recurrent taxes on immovable property	7 739	9 067	15 615	19 907	23 603	25 062	27 093	29 232	30 344	..
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	15 541	13 619	17 360	20 231	22 548	23 353	24 189	..
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	61 876	93 848	103 756	124 096	119 014	127 998	131 930	137 091	..
5100 Taxes on production, sale, transfer, etc.	37 359	56 178	84 851	92 007	103 419	104 528	110 185	113 155	117 340	..
5110 General taxes	14 085	25 830	45 486	49 329	56 819	57 830	61 815	64 251	65 700	..
5111 Value added taxes	0	23 854	44 381	48 093	55 517	56 462	60 312	62 727	64 062	..
5112 Sales tax	14 085	1 976	1 105	1 236	1 302	1 368	1 503	1 524	1 638	..
5113 Other	0	0	0	0	0	0	0	0	0	..
5120 Taxes on specific goods and services	23 274	30 348	39 365	42 678	46 600	46 698	48 370	48 904	51 640	..
5121 Excise duties	14 449	19 768	24 357	26 689	26 472	24 506	22 541	22 773	23 673	..
Excises central government	13 573	19 019	23 526	25 803	25 648	23 799	21 625	21 895	22 763	..
Statutory corporate payments	258	295	231	452	343	209	405	335	346	..
Primary production charges	618	454	600	434	481	498	511	543	564	..
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	9 280	10 884	14 046	14 196	15 690	..
Customs duties central government	3 637	4 606	6 070	5 828	9 280	10 884	14 046	14 196	15 690	..
5124 Taxes on exports	6	0	10	11	10	12	11	11	0	..
Customs duties on coal exports	0	..	0	0	0	0	0	0	0	..
Other	6	..	10	11	10	12	11	11	0	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	..
5126 Taxes on specific services	5 182	5 974	8 928	10 150	10 838	11 296	11 772	11 924	12 277	..
Taxes race meetings	601	300	358	366	318	290	257	225	265	..
Poker machines	1 760	2 074	3 009	3 125	3 238	3 480	3 684	3 717	3 881	..
Lotteries	330	890	1 118	1 147	1 257	1 270	1 369	1 293	1 330	..
Levies on fire insurance companies	521	574	937	1 232	740	739	786	803	812	..
Other	1 970	2 136	3 506	4 280	5 285	5 517	5 676	5 886	5 989	..

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
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	9 074	5 698	8 997	11 749	20 677	14 486	17 813	18 775	19 751	..
5210 Recurrent taxes	8 956	5 698	8 997	11 749	20 677	14 486	17 813	18 775	19 751	..
5211 Paid by households: motor vehicles	2 188	3 908	6 196	7 229	8 591	9 155	9 586	9 930	7 695	..
5212 Paid by others: motor vehicles	1 350	125	189	232	301	308	318	344	3 108	..
Fees on motor vehicle registry	1 287	0	0	0	0	0	0	0	1 851	..
Drivers licences	0	0	0	0	0	0	0	0	0	..
Stamp duty on vehicle registry	63	125	189	232	301	308	318	344	1 257	..
5213 Paid in respect of other goods	5 418	1 665	2 611	4 288	11 786	5 022	7 910	8 501	8 947	..
Broadcasting tv licences	329	210	288	150	157	185	128	0	0	..
Business franchise lic. tobac. fuel	3 992	227	0	0	2	0	1	0	1	..
Other taxes	565	1 129	2 321	4 136	11 603	4 815	7 760	8 478	8 923	..
Liquor taxes	532	97	2	1	24	23	22	23	24	..
Dog licences	0	0	0	0	0	0	0	0	0	..
5220 Non-recurrent taxes	118	0	0	0	0	0	0	0	0	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

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/fuv6jt>

Table 4.2. Bhutan

Details of tax revenue

Million BTN

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	..	10 816	14 707	16 718	18 416	19 523	22 404	21 746
1000 Taxes on income, profits and capital gains	..	..	..	6 925	9 192	9 610	10 337	10 355	11 167	11 240
1100 Of individuals	..	..	..	705	1 281	1 536	1 764	953	1 335	1 543
1110 On income and profits	..	..	..	705	1 281	1 536	1 764	953	1 335	1 543
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	81	108
1120 On capital gains	..	..	..	..	..	..	0	0	0	0
1200 Corporate	..	..	..	6 220	7 911	8 074	8 573	9 402	9 832	9 697
1210 On profits	..	..	..	6 220	7 911	8 074	8 573	9 402	9 832	9 697
Corporate income tax	..	..	..	5 110	6 127	6 489	7 430	8 149	9 014	9 022
Druk Holdings and Investments (DHI)	..	..	..	1 372	1 615	1 569	..	..	..	..
Druk Green Power Corporation Limited (DGPC)	..	..	..	1 953	2 312	2 134	..	..	..	..
Bhutan Power Corporation Limited (BPC)	..	..	..	346	336	415	..	..	..	..
Others	..	..	..	1 439	1 865	2 370	..	..	..	..
Business income tax	..	..	..	1 110	1 784	1 585	1 143	1 254	818	674
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	..	..	..	105	157	32	57	-80	-9	74
Health contribution	..	..	..	105	157	32	57	-80	-9	74
4000 Taxes on property	..	..	..	6	6	8	67	55	34	33
4100 Recurrent taxes on immovable property	..	..	..	6	6	8	4	3	7	7
4110 Households	..	..	..	6	6	8	4	3	7	7
4120 Others	..	..	..	0	0	0	0	0	0	0
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	..	..	..	..	..	..	63	52	28	25
4500 Other non-recurrent 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	..	..	..	3 760	5 335	7 048	7 954	9 192	11 212	10 399
5100 Taxes on production, sale, transfer, etc	..	..	..	3 760	5 335	7 048	7 663	8 848	10 816	9 978
5110 General taxes on goods and services	..	..	..	1 636	2 163	3 060	3 575	3 796	4 270	4 714
5111 Value added taxes	..	..	..	0	0	0	0	0	0	0
5112 Sales tax	..	..	..	1 636	2 163	3 060	3 575	3 796	4 270	4 714
Goods and commodities	..	..	..	..	..	..	1 979	1 710	1 315	1 370
Beer	..	..	..	..	..	..	767	952	1 137	1 212
Vehicles	..	..	..	..	..	..	0	0	540	643
Petroleum products	..	..	..	..	..	..	234	434	414	522
Hotels and restaurants	..	..	..	..	..	..	318	393	448	500
Telecom services	..	..	..	..	..	..	178	179	223	252
Cement	..	..	..	..	..	..	50	70	92	97
Aerated water	..	..	..	..	..	..	26	35	76	94
Entertainment services	..	..	..	..	..	..	23	23	26	25
5113 Other	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	..	2 124	3 172	3 987	4 088	5 052	6 546	5 264
5121 Excises	..	..	..	1 605	2 556	2 687	2 483	3 580	4 834	3 406
Distillery products	..	..	..	321	461	481	539	663	885	906

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Excise duty refund from India	..	..	..	1 284	2 096	2 206	1 944	2 917	3 949	2 500
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	483	564	1 242	1 605	1 472	1 712	1 704
Customs duty on goods and commodities and customs service charge	..	..	..	..	..	..	597	563	773	678
Fuel	..	..	..	..	..	..	348	411	405	525
Motor vehicles	..	..	..	..	..	..	659	499	534	501
5124 Taxes on exports	..	..	..	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	35	51	59	0	0	0	154
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	..	..	..	0	0	0	291	344	395	422
5210 Recurrent taxes	..	..	..	..	..	..	259	303	323	351
5211 Paid by households: motor vehicles	..	..	..	..	..	..	172	198	214	238
5212 Paid by others: motor vehicles	..	..	..	..	..	..	0	0	0	0
5213 Paid in respect of other goods	..	..	..	..	..	..	87	105	110	114
5220 Non-recurrent taxes	..	..	..	..	..	..	32	41	72	70
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	0	0	0	0
6000 Other taxes	..	..	..	20	17	20	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

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

The data are on a cash basis.

Source: Ministry of Finance, Bhutan.

StatLink  <https://stat.link/fhs5kp>

Table 4.3. China

Details of tax revenue

Billion CNY

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	4 562	7 321	11 053	11 917	12 492	13 035	14 437	15 640
1000 Taxes on income, profits and capital gains	..	..	1 237	1 896	3 225	3 593	3 958	4 315	4 899	5 484
1100 Of individuals	..	..	319	484	653	738	862	1 009	1 197	1 387
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	918	1 412	2 572	2 856	3 097	3 306	3 703	4 097
Enterprise income tax	..	..	878	1 284	2 243	2 464	2 713	2 885	3 212	3 532
Land appreciation tax	..	..	40	128	329	391	383	421	491	564
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	..	..	..	..	..	..	..	..	..	..
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	..	..	443	540	839	938	1 153	1 099	1 208	1 321
4100 Recurrent taxes on immovable property	..	..	96	190	330	384	419	448	496	528
4110 Households	..	..	0	0	0	0	0	0	0	0
4120 Others	..	..	96	190	330	384	419	448	496	528
House property tax	..	..	58	89	158	185	205	222	260	289
Urban and town land use tax	..	..	39	100	172	199	214	226	236	239
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	509	554	734	651	712	793
Stamp tax on securities transactions	..	..	201	54	47	67	255	125	107	98
Other stamp duties	..	..	26	50	77	87	89	96	114	122
Deed tax	..	..	121	246	384	400	390	430	491	573
4500 Other non-recurrent 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	6 989	7 386	7 381	7 621	8 329	8 836
5100 Taxes on production, sale, transfer, etc	..	..	2 855	4 769	6 756	7 121	7 105	7 345	8 081	8 601
5110 General taxes on goods and services	..	..	2 373	3 730	5 295	5 535	5 397	5 688	6 284	6 734
5111 Value added taxes	..	..	1 715	2 614	3 572	3 757	3 466	4 538	6 284	6 734
Domestic VAT	..	..	1 547	2 109	2 881	3 086	3 111	4 071	5 638	6 153
Import VAT & excise tax	..	..	615	1 049	1 400	1 443	1 253	1 278	1 597	1 688
Urban maintenance and construction tax	..	..	116	189	342	364	389	403	436	484
Refund of VAT & excise tax for export	..	..	-563	-733	-1 052	-1 136	-1 287	-1 215	-1 387	-1 591
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	658	1 116	1 723	1 778	1 931	1 150	0	0
Business tax	..	..	658	1 116	1 723	1 778	1 931	1 150	..	..
5120 Taxes on specific goods and services	..	..	483	1 039	1 461	1 586	1 707	1 658	1 797	1 867
5121 Excises	..	..	313	794	1 098	1 193	1 348	1 302	1 362	1 420
Domestic excise tax	..	..	221	607	823	891	1 054	1 022	1 023	1 063
Motor vehicles purchase tax	..	..	88	179	260	289	279	267	328	345
Leaf tobacco tax	..	..	5	8	15	14	14	13	12	11
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	143	203	263	284	256	260	300	285
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	2013	2014	2015	2016	2017	2018
5128 Other taxes	..	..	26	42	101	108	103	95	135	163
Resources tax	..	..	26	42	101	108	103	95	135	163
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	233	265	276	276	248	235
5210 Recurrent taxes	..	..	7	24	47	54	61	68	77	83
Vehicle and vessel tax	..	..	7	24	47	54	61	68	77	83
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	185	210	214	208	170	152
Cultivated land use tax	..	..	19	89	181	206	210	203	165	132
Vessel tonnage tax	..	..	2	3	4	5	5	5	5	5
Environmental protection tax	..	..	0	0	0	0	0	0	0	15
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st December.

The data are on a cash basis.

Heading 2000: Detailed data on revenues from social security contributions were not available.

Heading 5111: Revenues from import VAT and import excises, urban maintenance and construction tax and refunds on export VAT and export excises are taxes levied on both VAT and excises, however it is not possible to distinguish revenues between the two sources. Therefore all revenues have been allocated to heading 5111 as VAT represents the majority of these revenues.

Source: Ministry of Finance of China.

StatLink  <https://stat.link/cuy8ix>

Table 4.4. Cook Islands

Details of tax revenue

Thousand NZD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	78 330	91 161	92 464	90 572	117 445	126 010	142 539	163 423
1000 Taxes on income, profits and capital gains	..	..	30 685	35 916	29 860	23 213	41 090	42 210	52 127	63 029
1100 Of individuals	..	..	22 163	26 277	20 848	14 189	27 696	26 055	30 039	38 432
1110 On income and profits	..	..	22 163	26 277	20 848	14 189	27 696	26 055	30 039	38 432
Net Income Tax	..	..	22 163	26 361	20 032	11 963	24 768	24 298	28 197	36 929
Withholding Tax	..	..	0	-84	816	2 226	2 928	1 757	1 842	1 504
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	8 523	9 638	9 012	9 024	13 394	16 155	22 089	24 596
1210 On profits	..	..	8 523	9 638	9 012	9 024	13 394	16 155	22 089	24 596
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-recurrent 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	62 604	67 359	76 355	83 800	90 411	100 394
5100 Taxes on production, sale, transfer, etc	..	..	46 772	54 398	61 589	66 142	75 495	82 703	89 199	99 252
5110 General taxes on goods and services	..	..	33 973	37 444	41 682	47 459	54 708	58 140	63 330	72 958
5111 Value added taxes	..	..	33 955	37 381	41 681	47 453	54 659	58 124	63 330	72 958
VAT revenues (gross)	..	..	41 689	45 454	52 902	62 549	67 855	70 574	82 054	86 189
VAT refunds	..	..	-5 043	-4 365	-7 521	-7 507	-7 433	-7 796	-9 965	-3 697
VAT on Crown Appropriations	..	..	-2 692	-3 707	-3 700	-7 589	-5 763	-4 653	-8 759	-9 535
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	18	63	2	6	49	16	0	0
5120 Taxes on specific goods and services	..	..	12 799	16 955	19 907	18 682	20 787	24 564	25 869	26 294
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	11 899	10 536	12 320	14 330	15 098	14 566
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	8 008	8 146	8 468	10 234	10 771	11 729
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	..	..	873	847	1 015	1 217	860	1 097	1 212	1 142
5210 Recurrent taxes	..	..	218	207	189	186	229	209	291	271
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	189	186	229	209	291	271
5220 Non-recurrent taxes	..	..	655	640	827	1 032	631	888	922	871
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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

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

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/261sci>

Table 4.5. Fiji

Details of tax revenue

Million FJD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	..	1 304	1 830	2 080	2 318	2 387	2 679	2 739
1000 Taxes on income, profits and capital gains	..	..	..	426	439	514	598	730	845	769
1100 Of individuals	..	..	..	184	162	209	211	222	231	224
1110 On income and profits	..	..	..	184	145	166	187	198	200	177
PAYE	..	..	..	184	118	140	159	167	167	146
Social responsibility tax	..	..	..	0	9	8	8	11	10	8
Fringe benefit tax	..	..	..	0	18	19	20	21	24	22
1120 On capital gains	..	..	..	0	17	43	24	23	31	47
1200 Corporate	..	..	..	242	277	305	386	508	614	545
1210 On profits	..	..	..	242	277	305	386	508	614	545
Company Tax	..	..	..	161	203	208	291	348	445	385
Dividend and Withholding	..	..	..	73	72	85	85	105	121	120
Provisional tax	..	..	..	11	11	11	10	49	59	61
Other income taxes	..	..	..	30	30	30	45	44	49	57
Income tax refunds	..	..	..	-34	-40	-28	-45	-38	-60	-78
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	44	68	71	78	78	92
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	..	..	..	..	44	68	71	78	78	92
4500 Other non-recurrent 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	1 347	1 498	1 650	1 580	1 757	1 879
5100 Taxes on production, sale, transfer, etc	..	..	..	877	1 345	1 496	1 648	1 578	1 755	1 877
5110 General taxes on goods and services	..	..	..	526	803	852	958	774	864	882
5111 Value added taxes	..	..	..	496	751	794	893	653	744	789
VAT revenues (gross)	..	..	..	646	1 020	1 102	1 204	943	987	1 049
VAT refunds	..	..	..	-150	-269	-308	-311	-290	-243	-259
5112 Sales tax	..	..	..	0	0	0	0	0	0	0
5113 Other	..	..	..	31	52	58	65	121	121	93
5120 Taxes on specific goods and services	..	..	..	350	543	644	690	804	890	995
5121 Excises	..	..	..	88	127	139	145	246	313	394
Environmental levy	..	..	..	0	0	0	0	67	108	161
Import excises	..	..	..	20	38	43	43	47	54	61
Domestic excises	..	..	..	81	92	98	106	134	154	174
Other excises	..	..	..	5	2	2	2	2	2	2
Rebates	..	..	..	-17	-5	-6	-6	-5	-5	-4
5122 Profits of fiscal monopolies	..	..	..	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	252	311	365	392	398	419	441
5124 Taxes on exports	..	..	..	9	4	10	10	10	10	9
5125 Taxes on investment goods	..	..	..	0	0	0	0	0	0	0
5126 Taxes on specific services	..	..	..	0	101	130	143	150	148	150
5127 Other taxes on internat. trade and transactions	..	..	..	0	0	0	0	0	0	0

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
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	..	..	..	2	2	2	2	2	2	2
5210 Recurrent taxes	..	..	..	2	2	2	1	1	2	2
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	2	2	1	1	2	2
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	..	..	..	..	..	..	..	..	..	..

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 0.7% of GDP in 2018) 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/69oe0c>

Table 4.6. Indonesia

Details of tax revenue

Billion IDR

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	57 340	119 697	525 969	779 484	1 191 766	1 285 634	1 395 963	1 489 358	1 566 729	1 765 590
1000 Taxes on income, profits and capital gains	27 062	57 073	238 431	357 036	506 442	546 181	602 308	666 213	646 800	749 977
1100 Of individuals	..	..	77 250	59 373	187 262	206 288	180 502	164 225	182 835	156 428
1110 On income and profits	..	..	0	59 369	187 255	206 283	180 489	164 217	182 833	156 419
1120 On capital gains	..	..	0	4	7	5	13	8	1	10
1200 Corporate	..	..	161 181	297 662	319 180	339 893	421 806	501 987	463 965	593 549
1210 On profits	..	..	0	288 014	300 456	321 457	382 892	456 391	450 657	578 121
1220 On capital gains	..	..	0	9 648	18 725	18 436	38 915	45 596	13 308	15 428
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	..	..	..	..	..	7 715	47 220	54 401	61 993
2100 Employees	..	..	..	..	..	..	1 590	1 829	2 121	2 496
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	3 505	4 108	4 650	5 323
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	54 174
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	29 677	40 546	29 570	28 409	33 836	23 885	21 854	24 901
4100 Recurrent taxes on immovable property	2 413	3 525	23 724	28 581	25 305	23 476	29 250	19 443	16 770	19 445
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	5 953	11 966	4 265	4 932	4 586	4 441	5 084	5 456
Tax on acquisition of land and buildings	..	931	5 953	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	27 274	53 547	220 143	325 685	540 967	571 303	603 869	592 291	674 209	743 395
5100 Taxes on production, sale, transfer, etc	27 274	53 547	220 143	325 685	540 967	571 303	603 869	592 291	674 209	743 395
5110 General taxes	20 351	35 232	154 527	230 605	385 058	409 570	424 288	413 295	481 707	537 924
5111 Value added taxes	20 351	35 232	154 527	218 133	365 859	393 463	410 391	395 616	464 477	520 390
5112 Sales tax	0	0	0	12 472	19 199	16 107	13 897	17 680	17 230	17 534
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	155 909	161 734	179 581	178 996	192 502	205 470
5121 Excises	4 263	11 287	44 679	66 166	108 452	118 086	144 641	143 525	153 288	159 589
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	31 621	32 319	31 213	32 472	35 066	39 117
5124 Taxes on exports	81	331	4 237	8 898	15 835	11 329	3 727	2 999	4 147	6 765
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	114 787	139 741	148 234	159 749	169 465	185 325
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	591	4 621	37 718	56 216	114 787	139 741	148 234	159 749	169 465	185 325
Other local level	0	3 784	34 981	56 177	114 460	138 769	147 829	157 167	168 798	184 807
Other non local level	591	837	2 738	39	328	973	406	2 582	667	517

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.

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 for 2018 have been estimated.

Source: Fiscal Policy Agency, Ministry of Finance of Indonesia.

StatLink  <https://stat.link/70hvwv>

Table 4.7. Japan

Details of tax revenue

Billion JPY

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	139 617	136 236	146 248	132 484	146 405	156 886	163 533	164 963	171 751	104 457
1000 Taxes on income, profits and capital gains	51 673	47 398	53 174	40 034	47 534	49 939	50 969	50 448	52 658	55 682
1100 Of individuals	29 809	28 677	28 600	24 663	28 150	29 655	30 847	30 670	32 325	32 993
1110 On income and profits	29 809	28 677	28 600	24 663	28 150	29 655	30 847	30 670	32 325	32 993
Income tax	19 183	18 789	16 080	12 984	15 865	17 139	18 178	17 978	19 276	19 885
Prefectural inhabitants tax	3 183	3 621	5 008	4 699	5 090	5 215	5 252	5 128	5 376	4 903
Municipal inhabitants tax	7 172	6 044	7 294	6 795	7 015	7 114	7 224	7 365	7 471	8 000
Enterprise tax	271	223	218	184	181	186	194	198	203	206
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	21 864	18 721	24 573	15 372	19 384	20 284	20 122	19 778	20 333	22 689
1210 On profits	21 864	18 721	24 573	15 372	19 384	20 284	20 122	19 778	20 333	22 689
Corporation tax	13 477	11 747	14 744	8 968	11 698	11 464	10 832	10 332	11 995	12 296
Prefectural inhabitants tax	1 026	879	1 206	777	854	963	859	763	762	829
Municipal inhabitants tax	2 532	2 176	3 015	1 954	2 157	2 445	2 324	2 392	2 224	2 392
Enterprise tax	4 830	3 918	5 608	2 253	2 674	3 017	3 510	4 395	3 991	4 395
Local special corporate tax	0	0	0	1 420	2 001	2 395	2 081	1 782	1 858	2 114
Local corporate tax	0	0	0	0	0	1	516	629	654	664
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	59 803	62 252	64 465	66 614	68 562	..
2100 Employees	19 682	19 830	21 975	23 593	25 984	27 168	28 224	29 311	30 340	..
2110 On a payroll basis	19 682	19 830	21 975	23 593	25 984	27 168	28 224	29 311	30 340	..
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	27 143	28 374	29 479	30 560	31 637	..
2210 On a payroll basis	22 826	22 456	24 243	24 674	27 143	28 374	29 479	30 560	31 637	..
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	6 676	6 710	6 763	6 742	6 585	..
2310 On a payroll basis	5 352	5 683	7 108	6 194	6 676	6 710	6 763	6 742	6 585	..
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	12 940	13 306	13 400	13 772	14 073	14 085
4100 Recurrent taxes on immovable property	10 410	10 414	9 949	10 225	9 882	10 016	10 005	10 165	10 323	10 377
Prefectural property tax	8	11	14	5	2	2	2	3	4	11
Municipal property tax	8 822	9 041	8 729	8 961	8 653	8 769	8 755	9 077	9 025	9 077
City planning tax	1 326	1 318	1 202	1 256	1 227	1 244	1 244	1 262	1 277	1 289
Special landholding tax	94	43	4	3	1	2	3	7	1	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	1 574	1 883	1 968	2 131	2 292	2 240
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	1 483	1 407	1 426	1 476	1 458	1 467
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	1 126	1 035	1 050	1 079	1 052	1 054
Real property acquisition tax	731	567	485	379	357	372	377	397	407	413
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	25 744	30 991	34 286	33 711	36 031	34 254
5100 Taxes on production, sale, transfer, etc.	21 132	23 180	23 241	22 160	23 313	28 587	31 871	31 254	33 582	31 762
5110 General taxes	10 112	12 350	12 841	12 675	13 479	19 135	22 400	21 931	22 249	22 531
5111 Value added taxes	10 112	12 350	12 841	12 675	13 479	19 135	22 400	21 931	22 249	22 531
5112 Sales tax	0	0	0	0	0	0	0	0	0	..
5113 Other	0	0	0	0	0	0	0	0	0	..

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5120 Taxes on specific goods and services	11 021	10 830	10 400	9 485	9 834	9 452	9 470	9 323	11 333	9 231
5121 Excise duties	9 764	9 837	9 374	8 622	8 728	8 308	8 351	8 316	10 241	8 144
Liquor tax	1 962	1 816	1 524	1 389	1 371	1 328	1 338	1 320	1 304	1 311
Sugar excises	0	0	0	0	0	0	0	0	0	0
Local gasoline tax	276	296	302	294	275	266	264	261	256	249
Gasoline tax	2 583	2 769	2 820	2 750	2 574	2 486	2 465	2 434	2 396	2 330
Liquefied petroleum gas tax	29	28	27	24	21	19	18	17	17	16
Aviation fuel tax	104	104	104	89	67	67	66	66	67	67
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	173	155	153	149	141	139
Municipal tobacco tax	799	865	853	788	983	950	936	911	862	851
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	943	936	925	933	949	954
Vehicle acquisition tax	562	464	425	192	193	86	137	146	190	191
Promotion of power resources development tax	354	375	352	349	328	321	316	320	326	323
Petroleum and coal tax	497	489	513	502	600	631	630	702	691	709
Tobacco tax	1 018	876	925	908	1 038	919	954	914	864	874
Special tobacco tax	0	264	214	163	161	142	148	141	134	129
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	1 034	1 073	1 049	939	1 024	1 022
Customs duty	1 012	877	941	786	1 034	1 073	1 049	939	1 024	1 022
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	71	70	70	68	67	65
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	49	48	48	46	45	43
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	22	22	23	22	23	22
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	2 431	2 404	2 416	2 457	2 450	2 492
5210 Recurrent taxes	2 905	3 027	2 993	2 548	2 409	2 382	2 393	2 435	2 427	2 470
Automobile tax	1 705	1 765	1 717	1 616	1 574	1 556	1 543	1 535	1 541	1 545
Light vehicle tax	113	125	164	178	189	195	200	238	249	257
Motor vehicle tonnage tax	1 084	1 134	1 110	753	643	629	649	660	637	666
Hunter licence tax	2	2	0	0	0	0	0	0	0	0
Hunting tax	1	1	2	2	2	2	1	1	1	1
Mine lot tax	1	1	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	0	0
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	0	0
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	0	0
5220 Non-recurrent taxes	21	20	22	21	22	23	22	22	22	23
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	346	348	356	381	384	399	413	418	427	436
6100 Paid solely by business	325	324	313	330	348	356	361	366	371	374
Business office tax	325	324	313	330	348	356	361	366	371	374
6200 Other	22	24	43	52	36	43	52	52	56	62
Taxes not in local tax law	21	24	43	52	36	43	52	52	56	62
Other	0	0	0	0	0	0	0	0	0	0

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 contributions 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/xoaykq>

Table 4.8. Kazakhstan

Details of tax revenue

Million KZT

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	517 777	3 349 317	5 182 379	8 130 631	8 365 069	6 352 963	7 006 053	8 690 678	10 383 770
1000 Taxes on income, profits and capital gains	..	214 545	1 797 785	2 072 357	2 928 127	3 113 992	2 467 977	2 610 413	3 128 907	3 972 562
1100 Of individuals	..	51 016	221 025	312 332	492 991	552 280	598 807	691 778	750 212	838 394
1110 On income and profits	..	51 016	221 025	312 332	492 991	552 280	598 807	691 778	750 212	838 394
From non-foreign citizens	..	51 016	221 025	276 089	442 561	492 913	566 974	688 023	744 662	831 567
From foreign citizens	..	0	0	36 243	50 430	59 367	31 832	3 755	5 550	6 828
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	163 529	1 576 760	1 760 025	2 435 136	2 561 712	1 869 170	1 918 635	2 378 695	3 134 167
1210 On profits	..	163 529	1 576 760	1 760 025	2 435 136	2 561 712	1 869 170	1 918 635	2 378 695	3 134 167
From non-oil companies	..	163 529	766 979	847 057	1 039 044	1 172 635	1 236 561	1 445 066	1 545 293	1 703 353
From oil companies	..	0	0	0	0	0	0	0	0	0
From oil companies to National Fund	..	0	809 782	912 968	1 396 092	1 389 077	632 609	473 569	833 402	1 430 814
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	203 361	225 948	240 590	264 710	280 537	230 206
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	203 361	225 948	240 590	264 710	280 537	230 206
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	99 082	295 733	253 830	380 477	427 985	464 674	530 440	576 607	618 505
The social tax	..	99 082	295 733	253 830	380 477	427 985	464 674	530 440	576 607	618 505
4000 Taxes on property	..	21 013	73 822	124 632	160 845	192 063	226 853	227 862	257 012	298 617
4100 Recurrent taxes on immovable property	..	20 504	71 592	122 146	157 424	188 331	224 752	226 815	255 868	298 455
4110 Households	..	3 230	2 936	4 402	6 153	9 385	10 164	11 906	3 922	22 374
4120 Others	..	17 274	68 655	117 744	151 271	178 946	214 588	214 909	251 946	276 082
Uniform land tax	..	235	428	762	830	876	833	944	1 004	1 036
Property tax	..	13 699	59 140	104 745	138 015	165 795	200 710	200 685	236 542	269 534
Land tax	..	3 340	9 086	12 238	12 426	12 275	13 045	13 281	14 401	5 512
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	3 421	3 732	2 101	1 047	1 143	161
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	4 457 717	4 405 005	2 952 727	3 372 218	4 437 419	5 259 064
5100 Taxes on production, sale, transfer, etc	..	168 678	1 032 930	2 497 709	4 300 462	4 237 236	2 816 629	3 238 137	4 285 158	5 080 971
5110 General taxes	..	115 159	629 279	677 229	1 327 433	1 197 258	943 051	1 495 682	1 664 699	2 034 314
5111 Value added taxes	..	115 159	629 279	677 229	1 327 433	1 197 258	943 051	1 495 682	1 664 699	2 034 314
Domestic VAT	..	75 625	137 290	197 358	445 876	333 943	203 247	525 318	532 864	800 800
VAT on imported goods	..	39 534	464 361	435 869	819 129	789 302	667 404	860 801	1 017 876	1 124 959
Other VAT	..	0	27 628	44 002	62 428	74 013	72 399	109 563	113 959	108 554
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	2 973 029	3 039 978	1 873 579	1 742 455	2 620 458	3 046 657
5121 Excises	..	19 285	58 753	61 423	103 651	147 057	161 068	205 231	255 994	311 856
Alcohol	..	12 939	18 189	15 691	29 659	38 788	36 345	40 712	58 793	79 874
Tobacco	..	5 182	10 953	22 903	45 644	78 695	98 346	121 403	137 791	163 140
Petroleum product	..	1 164	20 970	20 966	24 139	25 221	26 216	42 042	58 146	67 504
Automobiles	..	0	8 641	1 864	4 208	4 352	931	0	0	0
Others	..	0	0	0	2	0	-770	1 075	1 265	1 338
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	297 959	279 313	189 522	266 484	296 905	331 629

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5124 Taxes on exports	..	0	611	492 870	1 466 254	1 513 573	920 175	807 011	1 154 883	1 586 728
Taxes on exports	..	..	0	22 060	585 857	778 853	692 855	688 122	904 476	1 099 662
Taxes on exports to National Fund	..	..	611	470 810	880 397	734 720	227 320	118 889	250 408	487 066
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	6 184	14 566	18 862	21 036	24 798	25 856	27 144	43 076
Telecommunication	..	..	3 624	5 535	5 476	6 167	8 151	8 124	8 286	8 596
Placement of outdoor advertisements	..	..	2 560	3 723	5 652	5 981	6 076	5 855	5 510	5 615
Gambling business	..	..	0	3 693	6 385	7 598	9 231	10 518	11 746	26 846
Others	..	..	0	1 614	1 350	1 291	1 340	1 359	1 602	2 018
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	1 086 303	1 078 999	578 015	437 873	885 532	773 369
Production of useful minerals of non-oil sector companies	..	15 763	16 510	122 128	168 186	122 909	118 073	159 276	259 183	308 717
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	918 117	956 090	459 942	278 597	626 350	464 652
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	157 255	167 769	136 098	134 081	152 261	178 093
5210 Recurrent taxes	..	5 901	11 382	26 327	36 116	38 930	42 319	46 879	59 981	67 191
5211 Paid by households: motor vehicles	..	3 930	8 099	21 565	29 629	31 656	34 466	38 572	51 271	57 814
5212 Paid by others: motor vehicles	..	1 971	3 241	4 697	6 401	7 188	7 812	8 307	8 710	9 377
5213 Paid in respect of other goods	..	0	42	65	86	86	41	0	0	0
5220 Non-recurrent taxes	..	4 873	86 852	76 478	121 140	128 840	93 779	87 202	92 280	110 902
Emissions into the environment	..	0	70 958	57 982	93 179	97 712	63 379	67 216	72 529	87 126
Others	..	4 873	15 894	18 497	27 960	31 128	30 399	19 985	19 752	23 776
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	3 684	909	6	103	75	141	410	10 198	4 816
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	3 684	909	6	103	75	141	410	10 198	4 816

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 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/hfvkpw>

Table 4.9. Korea

Details of tax revenue

Billion KRW

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	102 916	136 295	258 571	295 968	347 332	365 428	393 559	430 752	465 470	506 548
1000 Taxes on income, profits and capital gains	26 916	39 254	82 239	82 905	101 792	106 353	119 151	134 503	149 420	172 976
1100 Of individuals	16 543	19 950	43 276	42 098	53 311	59 457	67 600	75 711	83 121	93 274
1110 On income and profits	14 586	18 569	31 984	33 935	46 654	51 410	55 744	62 028	67 987	75 251
Income tax	0	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	0	0	4 682	4 425	4 889	4 628	4 561	4 125	4 517	4 982
Wages and salaries income tax	0	0	14 124	15 517	21 931	25 359	27 055	30 994	34 034	38 000
Other income tax	0	0	2 607	2 986	3 432	3 805	4 467	5 346	5 333	5 975
Global income tax	12 911	16 128	6 151	6 369	10 901	11 486	12 784	14 348	16 049	17 483
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	124	115	105	109	104	111
Inhabitant tax on income tax (local)	1 526	2 285	4 260	4 459	5 377	6 017	6 772	7 106	7 950	8 700
1120 On capital gains	1 957	1 381	11 292	8 163	6 657	8 047	11 856	13 683	15 134	18 023
Capital gains tax	1 957	1 381	11 292	8 163	6 657	8 047	11 856	13 683	15 134	18 023
1200 Corporate	10 158	19 271	38 963	40 807	48 481	46 896	51 551	58 792	66 299	79 702
1210 On profits	10 158	19 271	38 963	40 807	48 481	46 896	51 551	58 792	66 299	79 702
Corporation tax - withholding	5 501	8 577	8 360	9 095	12 176	12 172	12 317	11 986	11 990	13 174
Corporation tax - final returns	3 924	9 302	27 057	28 173	31 679	30 478	32 713	40 130	47 187	57 763
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	4 118	3 882	6 217	6 270	6 785	8 307
Rural development tax corporate income	0	251	394	445	508	364	304	406	337	458
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	91 596	98 184	104 693	112 658	119 676	128 660
2100 Employees	6 376	8 578	21 773	28 213	38 396	41 355	44 281	48 077	51 125	55 257
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	2 418	2 866	3 076	3 251	3 418	3 666
National welfare pension fund	3 597	4 325	9 338	11 004	13 890	14 823	15 821	16 862	17 864	19 090
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	1 149	2 066	8 180	11 783	17 128	18 492	19 868	21 470	22 814	24 920
Teachers' pensions	219	279	581	868	1 077	1 081	1 125	1 410	1 507	1 595
Government employees pensions	1 013	1 144	2 202	2 878	3 435	3 593	3 876	4 533	4 934	5 371
Military personal pensions	134	166	308	322	448	500	515	551	588	615
2110 On a payroll basis	..	8 578	21 773	28 213	38 396	41 355	44 281	48 077	51 125	55 257
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	..
2200 Employers	5 901	9 409	23 557	30 856	41 518	44 806	47 846	51 190	54 063	58 712
Ind. works' insurance fund	1 819	1 876	4 431	4 632	5 436	5 797	6 062	6 283	6 429	7 346
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	4 545	5 150	5 499	5 790	6 082	6 517
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	13 958	14 909	15 895	16 928	17 922	19 155
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	1 459	1 547	6 844	11 718	16 826	18 133	19 493	21 074	22 397	24 346
Teachers' pensions	156	197	425	594	753	817	897	1 115	1 233	1 348
Government employees pensions	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	9 409	23 557	30 856	41 518	44 806	47 846	51 190	54 063	58 712
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	11 682	12 023	12 566	13 391	14 488	14 691
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	11 682	12 023	12 566	13 391	14 488	14 691
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	..	..	..	..	..	..	..	..	..	..

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
3000 Taxes on payroll and workforce	309	258	619	714	981	1 042	1 122	1 293	1 376	1 492
Workshop tax on workforce (local)	309	258	619	714	981	1 042	1 122	1 293	1 376	1 492
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	35 847	40 305	48 625	49 820	54 406	58 811
4100 Recurrent taxes on immovable property	2 986	3 385	9 196	9 270	10 809	11 654	12 486	13 095	14 319	15 589
Property tax (local)	577	728	3 755	4 817	8 267	8 780	9 294	9 930	10 662	11 532
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	912	1 138	1 351	1 450	1 513	1 626
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	1 224	1 307	1 399	1 294	1 652	1 873
Rural dev. tax on comprehensive real estate tax	0	0	483	208	250	265	267	240	302	356
4110 Households	0	0	0	0	0	0	0	0	0	..
4120 Others	68	138	112	101	156	164	175	181	190	202
Workshop tax on property (local)	68	138	112	101	156	164	175	181	190	202
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	4 290	4 625	5 044	5 350	6 785	7 359
4310 Estate and inheritance taxes	605	449	1 059	1 203	1 587	1 696	1 944	1 995	2 342	2 832
Inheritance tax	605	449	1 059	1 203	1 587	1 696	1 944	1 995	2 342	2 832
Defence tax on inheritance tax	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	556	540	1 783	1 873	2 703	2 929	3 100	3 355	4 443	4 527
Gift tax	556	540	1 783	1 873	2 703	2 929	3 100	3 355	4 443	4 527
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	20 748	24 026	31 095	31 375	33 302	35 863
Registration tax (local)	4 257	4 528	7 254	7 370	1 312	1 485	1 831	1 708	1 608	1 718
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	874	843	969	954	1 028	993
Rural dev. tax on local registration tax	211	66	143	144	1	1	1	0	0	0
Securities transactions tax	262	2 736	3 469	3 667	3 077	3 121	4 670	4 468	4 508	6 241
Rural dev. tax on securities transaction tax	170	823	1 729	2 010	1 529	1 459	1 861	1 637	1 775	2 217
Acquisition tax (local)	3 319	3 148	7 261	6 825	13 318	16 391	20 810	21 702	23 487	23 813
Stamp tax	390	388	588	522	637	726	953	906	896	881
4500 Non-recurrent taxes	167	537	0	0	0	0	0	0	0	0
Asset revaluation tax	167	537	..	..	..	..	..	..	..	..
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	43 978	52 271	80 861	99 769	106 717	109 451	110 326	121 197	129 065	133 095
5100 Taxes on production, sale, transfer, etc.	41 699	50 023	78 414	96 573	99 970	102 531	103 254	113 644	121 293	125 207
5110 General taxes	19 488	23 212	40 942	51 800	59 105	62 975	60 162	68 229	74 361	77 471
5111 Value added taxes	19 488	23 212	40 942	51 800	59 105	62 975	60 162	68 229	74 361	77 471
Value added tax	19 488	23 212	40 942	51 800	59 105	62 975	60 162	68 229	74 361	77 471
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	..
5120 Taxes on specific goods and services	22 211	26 811	37 472	44 773	40 865	39 556	43 092	45 415	46 932	47 736
5121 Excise duties	14 616	18 155	27 880	31 340	27 661	28 226	31 857	34 762	35 779	36 218
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	2 947	2 852	3 228	3 209	3 035	3 261
Defence tax on liquor tax	0	0	0	0	0	0	0	0	0	0
Education tax on liquor tax	418	516	580	724	764	728	808	813	745	788
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	13 248	13 440	14 055	15 303	15 553	15 335
Education tax on transport tax	758	1 247	1 715	2 133	1 895	2 074	2 154	2 289	2 320	2 304
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	5 484	5 624	8 001	8 881	9 861	10 451
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	485	495	515	463	602	545
Rural development on special excise tax	26	37	54	24	56	60	61	60	60	56
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	2 782	2 953	3 035	3 744	3 603	3 478
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	2013	2014	2015	2016	2017	2018
5123 Customs and import duties	5 941	5 936	7 690	11 046	11 012	9 132	8 907	8 434	8 938	9 213
Customs duties	5 798	5 800	7 411	10 666	10 562	8 721	8 495	8 045	8 529	8 815
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	429	390	390	366	382	370
Rural dev. tax on customs exemptions	27	37	45	44	21	21	22	23	27	28
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	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	..
5126 Taxes on specific services	1 654	2 720	1 902	2 387	2 192	2 198	2 328	2 219	2 215	2 305
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	938	920	1 004	951	959	1 092
Horse race tax (local)	361	566	864	1 068	1 042	1 073	1 089	1 060	1 051	1 016
Rural dev. tax on horse race tax	18	84	165	215	212	205	235	208	205	197
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	..
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	2 279	2 248	2 447	3 196	6 747	6 920	7 072	7 553	7 772	7 888
5210 Recurrent taxes	2 279	2 248	2 447	3 196	6 747	6 920	7 072	7 553	7 772	7 888
License tax (local)	225	241	77	76	0	0	0	0	0	0
Automobile tax (local)	2 054	2 007	2 370	3 120	6 747	6 920	7 072	7 553	7 772	7 888
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	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..
6000 Other taxes	4 041	4 907	8 155	9 974	10 399	10 093	9 642	11 281	11 527	11 514
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	..
6200 Other	4 041	4 907	8 155	9 974	10 399	10 093	9 642	11 281	11 527	11 514
Unallocable tax revenue	0	0	0	0	0	0	0	0	0	0
Previous year tax	779	1 474	2 965	4 449	4 774	4 049	3 435	4 147	4 389	4 430
Previous year tax (local)	340	474	672	654	601	589	392	868	715	540
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	5 024	5 455	5 815	6 266	6 423	6 544

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/finhmr>

Table 4.10. Malaysia

Details of tax revenue

Million MYR

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	55 493	50 083	98 569	113 573	160 920	169 513	170 971	175 325	183 537	180 707
1000 Taxes on income, profits and capital gains	27 648	27 339	65 671	75 058	114 113	120 284	105 751	103 967	110 260	123 953
1100 Of individuals	6 429	7 015	11 661	17 805	23 055	24 423	26 321	27 566	28 945	32 605
1110 On income and profits	6 429	7 015	11 661	17 805	23 055	24 423	26 321	27 566	28 945	32 605
1120 On capital gains	..	..	..	..	..	..	..	..	..	0
1200 Corporate	20 552	19 923	52 615	55 156	87 949	92 223	75 275	72 127	76 226	86 556
1210 On profits	20 552	19 923	52 615	55 156	87 949	92 223	75 275	72 127	76 226	86 556
Company income tax	16 688	13 905	32 149	36 266	58 175	65 240	63 679	63 625	64 465	66 474
Petroleum income tax	3 861	6 010	20 453	18 713	29 753	26 956	11 559	8 422	11 761	20 082
Offshore business activity tax	3	8	13	15	20	27	37	81	0	0
Levy on Electricity	0	0	0	162	1	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	0
1300 Unallocable between 1100 and 1200	666	402	1 395	2 097	3 109	3 639	4 155	4 274	5 089	4 792
Cooperatives income tax	143	87	189	378	286	169	80	90	74	171
Withholding income tax	0	0	1 190	1 268	2 008	2 184	2 316	2 562	3 266	3 117
Other income tax	0	0	17	21	23	24	30	43	51	37
Real property gains tax	523	247	0	303	785	1 210	1 729	1 492	1 697	1 467
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	7	51	1	87	0	0
2000 Social security contributions	0	990	1 690	2 008	2 518	2 689	2 847	3 216	3 561	3 944
2100 Employees	..	218	371	439	552	588	..	..	..	..
2110 On a payroll basis	..	218	371	439	552	588	..	..	..	..
2120 On an income tax basis	..	0	0	0	0	0	..	..	..	..
2200 Employers	..	772	1 319	1 569	1 966	2 101	..	..	..	..
2210 On a payroll basis	..	772	1 319	1 569	1 966	2 101	..	..	..	..
2220 On an income tax basis	..	0	0	0	0	0	..	..	..	..
2300 Self-employed or non-employed	..	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	2 847	3 216	3 561	3 944
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	0
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	19	2	..	..	1	2	1	3	0	0
4100 Recurrent taxes on immovable property	0	0	..	..	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	..	..	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	19	2	..	..	1	2	1	3	0	0
4310 Estate and inheritance taxes	19	2	..	..	1	2	1	3	0	0
Estate Duty	19	2	..	..	1	2	1	3	0	0
4320 Gift taxes	0	0	..	..	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	..	..	0	0	0	0	0	0
4500 Other non-recurrent 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	25 061	19 910	27 483	32 268	37 871	40 030	56 353	62 415	63 952	46 729
5100 Taxes on production, sale, transfer, etc	23 195	17 990	25 772	30 218	35 421	37 411	53 669	59 649	61 148	43 810
5110 General taxes on goods and services	6 167	5 968	6 642	8 171	10 068	10 939	32 235	41 309	44 337	24 207
5111 Value added taxes	0	0	0	0	0	0	27 012	41 206	44 290	20 236
5112 Sales tax	6 167	5 968	6 642	8 171	10 068	10 939	5 223	103	47	3 971
Sales tax on local goods	4 160	3 894	4 178	4 886	5 626	6 130	3 207	..	..	1 095
Sales tax on imported goods	2 008	2 074	2 464	3 285	4 442	4 809	2 016	..	..	2 876
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	22 756	23 930	18 862	15 854	14 266	16 986
5121 Excises	6 053	3 803	8 990	11 770	12 193	12 925	11 890	11 705	10 112	10 779
Excise duties on domestic goods	6 053	3 803	7 910	9 350	8 395	8 456	7 999	7 721	5 519	4 918
Malt beer (domestic)	..	..	..	..	..	..	..	..	..	1 696
Cigarettes (domestic)	..	..	..	..	..	..	..	..	..	234
Passenger vehicles (domestic)	..	..	..	..	..	..	..	..	..	2 483
Other products (domestic)	..	..	..	..	..	..	..	..	..	505
Excise duties on imported goods	0	0	1 081	2 420	3 798	4 468	3 891	3 984	4 593	5 861

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Cigarettes (imported)	..	..	..	..	..	..	..	..	..	2 681
Motor vehicles (imported)	..	..	..	..	..	..	..	..	..	2 803
Other products (imported)	..	..	..	..	..	..	..	..	..	378
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	2 524	2 670	2 732	2 905	2 784	2 897
Import duty on vehicles	..	..	..	..	..	..	..	..	..	562
Import duty on motors, machines and spare parts	..	..	..	..	..	..	..	..	..	681
Import duty on alcoholic beverages	..	..	..	..	..	..	..	..	..	100
Import duty on steel and metal products	..	..	..	..	..	..	..	..	..	305
Import duty on other products	..	..	..	..	..	..	..	..	..	1 248
5124 Taxes on exports	1 053	1 032	2 322	1 810	1 930	1 893	1 039	980	1 355	1 725
Export duty on petroleum	..	..	..	..	..	..	..	..	..	1 513
Export duty on other products	..	..	..	..	..	..	..	..	..	212
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	5 944	6 278	3 038	103	15	1 473
Pool betting duties and sweepstakes	0	0	0	0	0	0	0	0	0	0
Service tax	1 475	1 701	3 013	3 926	5 944	6 278	3 038	103	15	1 473
5127 Other taxes on internat. trade and transactions	160	110	147	151	165	165	163	160	0	113
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	2 597	2 542	2 572	2 486	2 545	2 617
5200 Taxes on use of goods and to perform activities	1 866	1 920	1 711	2 050	2 450	2 619	2 684	2 766	2 805	2 919
5210 Recurrent taxes	1 863	1 918	1 709	2 047	2 447	2 617	2 681	2 763	2 805	2 919
5211 Paid by households: motor vehicles	1 852	1 909	1 688	1 992	2 407	2 532	2 630	2 714	2 805	2 919
Motor vehicle licences	1 852	1 909	1 688	1 992	2 407	2 532	2 630	2 714	2 805	2 919
5212 Paid by others: motor vehicles	11	9	20	18	3	3	3	3	0	0
Commercial vehicle licences	11	9	19	17	3	3	3	3	0	0
Tour vehicle licences	0	0	1	1	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	38	37	81	48	46	0	0
Petroleum Permits	0	0	0	1	0	4	2	2	0	0
Bank Licences Fees	0	0	0	37	37	78	46	44	0	0
5220 Non-recurrent taxes	3	2	3	2	2	2	3	3	0	0
Environment Pollution Licences	2	2	3	2	2	2	3	3	0	0
Film rental tax	1	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	2 764	1 841	3 725	4 240	6 417	6 508	6 018	5 724	5 764	6 081
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	6 417	6 508	6 018	5 724	5 764	6 081
Share transfer tax	0	0	0	0	0	0	0	0	0	0
Stamp duties	2 714	1 799	3 404	4 192	6 364	6 458	5 974	5 688	5 665	5 924
Other direct taxes	50	42	321	48	53	51	45	37	99	157

Note: Year ending 31st December.

The data are on a cash basis.

More granular data have been presented in this edition based on additional information from the government.

Heading 2000: Starting from 2015, Social Security Contribution data is given as a lump sum. Data for 2018 has been estimated using growth rate of 2016-2017.

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

StatLink  <https://stat.link/o82135>

Table 4.11. Mongolia

Details of tax revenue

Billion MNT

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	1 406	2 470	4 503	4 481	4 421	4 567	6 005	7 788
1000 Taxes on income, profits and capital gains	..	..	649	975	1 109	1 101	1 171	1 043	1 613	2 091
1100 Of individuals	..	..	75	161	449	480	482	523	651	814
1110 On income and profits	..	..	75	161	449	480	482	523	651	814
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	574	814	660	621	689	520	962	1 277
1210 On profits	..	..	574	814	660	621	689	520	962	1 277
Corporate tax income revenue	..	..	220	391	660	621	689	520	962	1 277
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	819	871	972	1 058	1 259	1 569
2100 Employees	..	..	8	170	364	423	438	465	535	541
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	147	129	399	440	447	494	578	640
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	56	8	87	99	146	388
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	111	115	117	125	157	169
4100 Recurrent taxes on immovable property	..	..	20	33	67	66	60	54	62	67
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	8	14	44	50	58	72	94	102
4210 Individual	..	..	0	0	0	0	0	0	0	0
4220 Corporate	..	..	8	14	44	50	58	72	94	102
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-recurrent 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	2 465	2 393	2 161	2 341	2 976	3 960
5100 Taxes on production, sale, transfer, etc	..	..	508	1 048	2 288	2 206	1 990	2 129	2 686	3 671
5110 General taxes on goods and services	..	..	265	579	1 435	1 372	1 050	1 141	1 619	2 196
5111 Value added taxes	..	..	265	579	1 435	1 372	1 050	1 141	1 619	2 196
Domestic VAT	..	..	108	208	574	551	485	558	734	898
Import VAT	..	..	199	423	938	917	672	684	1 032	1 412
VAT refunds	..	..	-42	-51	-76	-95	-107	-102	-148	-114
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	853	835	941	989	1 067	1 475
5121 Excises	..	..	140	276	460	466	604	641	532	768
Alcoholic drinks (excluding beer)	..	..	48	93	228	261	210	222	247	269
Beer	..	..	7	17	32	36	28	27	27	29
Tobacco	..	..	10	11	40	46	32	33	33	29
Vehicles	..	..	39	55	104	90	44	27	89	214
Fuel and gasoline	..	..	36	100	56	34	291	332	137	227
5122 Profits of fiscal monopolies	..	..	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	96	193	381	355	321	328	512	682
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	11	13	16	19	23	25
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	177	187	171	212	290	289
5210 Recurrent taxes	..	..	60	74	112	109	157	192	253	247
5211 Paid by households: motor vehicles	..	..	6	10	26	28	29	32	36	38

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	54	63	87	80	128	160	218	208
5220 Non-recurrent taxes	..	..	0	3	65	78	14	20	37	42
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending December 31st.

The data are on a cash basis.

Source: Ministry of Finance of Mongolia.

StatLink  <https://stat.link/nez1hq>

Table 4.12. Nauru
Details of tax revenue
Thousand AUD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	..	..	..	9 552	24 106	21 459	42 087	56 565
1000 Taxes on income, profits and capital gains	..	..	..	..	..	0	12 593	12 590	27 320	39 731
1100 Of individuals	..	..	..	..	..	0	0	0	0	0
1110 On income and profits	..	..	..	..	..	0	0	0	0	0
1120 On capital gains	..	..	..	..	..	0	0	0	0	0
1200 Corporate	..	..	..	..	..	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	0	12 593	12 590	27 320	39 731
Employment Services Tax	..	..	..	..	..	0	12 593	10 131	8 657	17 531
Business Tax	..	..	..	..	..	0	0	2 459	18 663	22 200
2000 Social security contributions	..	..	..	..	..	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
4000 Taxes on property	..	..	..	..	..	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-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	9 552	11 513	8 869	14 767	16 834
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	8 747	10 747	8 200	14 011	15 750
5110 General taxes on goods and services	..	..	..	..	..	0	0	0	0	0
5111 Value added taxes	..	..	..	..	..	..	..	..	..	..
5112 Sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	8 747	10 747	8 200	14 011	15 750
5121 Excises	..	..	..	..	..	0	0	0	0	0
5122 Profits of fiscal monopolies	..	..	..	..	..	0	0	0	0	0
5123 Customs and import duties	..	..	..	..	..	7 581	8 271	5 121	12 055	10 000
5124 Taxes on exports	..	..	..	..	..	0	0	0	0	0
5125 Taxes on investment goods	..	..	..	..	..	0	0	0	0	0
5126 Taxes on specific services	..	..	..	..	..	1 166	2 476	3 079	1 955	5 750
DCA Departure tax	..	..	..	..	..	286	579	615	259	1 747
DCA Pax levy	..	..	..	..	..	278	991	689	289	1 846
Telecom tax	..	..	..	..	..	602	906	1 775	1 407	2 158
5127 Other taxes on internat. trade and transactions	..	..	..	..	..	0	0	0	0	0
5128 Other taxes	..	..	..	..	..	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	..	..	..	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	..	..	..	805	766	670	757	1 084
5210 Recurrent taxes	..	..	..	..	..	213	228	286	334	455
5211 Paid by households: motor vehicles	..	..	..	..	..	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	..	..	0	0	0	0	32
5213 Paid in respect of other goods	..	..	..	..	..	213	228	286	334	423
5220 Non-recurrent taxes	..	..	..	..	..	592	538	384	423	629
5300 Unallocable between 5100 and 5200	..	..	..	..	..	0	0	0	0	0
6000 Other taxes	..	..	..	..	..	0	0	0	0	0

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

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

The data are on a cash basis.

Source: Nauru Revenue Office.

StatLink  <https://stat.link/dsrit3>

Table 4.13. New Zealand**Details of tax revenue**

Million NZD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	35 560	39 765	64 046	62 310	72 187	76 609	81 500	86 601	92 661	98 056
1000 Taxes on income, profits and capital gains	21 260	23 861	40 308	33 494	39 415	41 818	44 724	48 134	51 505	54 482
1100 Of individuals	15 669	17 126	26 965	23 519	26 555	28 726	30 298	31 869	35 020	36 154
1110 On income and profits	15 669	17 126	26 965	23 519	26 555	28 726	30 298	31 869	35 020	36 154
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	3 926	4 914	9 069	7 609	10 344	10 250	11 407	13 461	13 584	15 317
1210 On profits	3 926	4 914	9 069	7 609	10 344	10 250	11 407	13 461	13 584	15 317
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	2 516	2 842	3 019	2 804	2 901	3 011
NRWT	662	760	1 506	467	427	470	733	594	619	656
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	1 643	1 829	1 660	1 468	1 530	1 613
Dividends	42	71	69	195	446	543	626	742	752	742
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	4 585	4 793	5 046	5 257	5 543	5 862
4100 Recurrent taxes on immovable property	1 732	2 049	3 322	4 031	4 492	4 693	4 962	5 178	5 436	5 764
Local govt rates and services	1 732	2 049	3 322	4 031	4 492	4 693	4 962	5 178	5 436	5 764
Land tax	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	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	93	100	84	79	107	98
Instrument duty	173	51	85	82	91	100	84	79	107	98
Cheque duty	13	10	7	4	2	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	28 184	29 996	31 728	33 203	35 612	37 707
5100 Taxes on production, sale, transfer, etc.	11 603	12 887	18 832	23 107	26 344	28 011	29 584	30 925	33 220	35 024
5110 General taxes	8 696	9 885	15 046	19 143	22 063	23 306	24 587	25 847	27 951	29 475
5111 Value added taxes	8 696	9 885	15 046	19 143	22 063	23 306	24 587	25 847	27 951	29 475
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	4 281	4 705	4 997	5 078	5 269	5 549

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5121 Excise duties	2 018	2 148	1 627	1 782	1 854	2 050	2 280	2 231	2 214	2 455
On alcoholic beverages	439	436	573	622	650	651	672	684	699	725
Beer	218	201	290	207	250	253	262	265	265	275
Wine	106	100	163	181	204	216	216	218	227	235
Spirits	115	135	120	234	196	182	194	201	207	215
Tobacco	681	764	159	220	273	310	362	352	399	477
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	865	1 018	1 185	1 137	1 057	1 184
NRF fuel excise	0	0	0	0	0	0	0	0	0	0
Local petroleum fuels	25	27	30	32	31	35	33	34	33	42
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	35	36	28	24	26	27
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	2 160	2 391	2 442	2 550	2 738	2 792
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	267	264	275	297	317	302
Lottery (national)	103	167	290	253	254	249	260	281	301	287
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	36	39	12	13	13	15	15	16	16	15
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	1 840	1 985	2 144	2 278	2 392	2 683
5210 Recurrent taxes	779	905	1 458	1 585	1 840	1 985	2 144	2 278	2 392	2 683
Motor vehicle registration	158	181	226	172	187	181	214	223	227	236
Heavy traffic fees	466	532	851	1 016	1 205	1 283	1 381	1 469	1 551	1 655
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	448	521	549	586	614	792
Local authority fees and charges	155	192	381	397	448	521	549	586	614	792
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	3	2	2	7	1	5
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	31	5	3	2	2	7	1	5

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

From 1993, data are on accrual basis.

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

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

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

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

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

Source: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink  <https://stat.link/2zpkxm>

Table 4.14. Papua New Guinea**Details of tax revenue**

Million PGK

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	5 875	6 573	8 773	10 373	9 142	8 606	8 986	9 983
1000 Taxes on income, profits and capital gains	..	936	4 287	4 562	5 878	6 983	5 956	5 286	5 474	6 119
1100 Of individuals	..	552	1 001	1 553	2 827	3 200	3 037	2 844	3 094	3 102
1110 On income and profits	..	552	1 001	1 553	2 827	3 200	3 037	2 844	3 094	3 102
1120 On capital gains	..	0	0	0	0	0	0	0	0	..
1200 Corporate	..	384	3 285	3 009	3 051	3 783	2 919	2 441	2 380	3 017
1210 On profits	..	384	3 285	3 009	3 051	3 783	2 919	2 441	2 380	3 017
Corporate Income Tax	..	262	724	1 201	2 067	2 629	2 375	2 094	1 950	1 933
Mining and Petroleum Tax	..	0	2 334	1 476	667	888	169	92	114	775
Royalty Tax and Management fee	..	4	5	10	28	37	18	44	43	44
Dividend withholding tax	..	54	204	279	245	186	195	133	182	155
Interest withholding tax	..	64	19	42	45	43	162	79	91	111
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	6	16	0	14	11	9
4000 Taxes on property	..	44	85	65	67	137	51	79	42	100
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	67	137	51	79	42	100
4500 Other non-recurrent 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	2 822	3 237	3 134	3 227	3 459	3 755
5100 Taxes on production, sale, transfer, etc	..	325	1 501	1 944	2 822	3 237	3 134	3 227	3 459	3 755
5110 General taxes on goods and services	..	325	654	874	1 388	1 636	1 637	1 646	1 617	1 642
5111 Value added taxes	..	321	648	865	1 379	1 623	1 571	1 638	1 581	1 622
Goods and services tax (inland Collection)	..	177	468	629	1 036	1 180	1 068	1 103	1 131	1 120
GST transfers to provinces	..	144	180	236	343	443	503	535	450	502
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	4	6	9	9	13	66	8	36	20
5120 Taxes on specific goods and services	..	..	846	1 070	1 434	1 601	1 497	1 581	1 842	2 113
5121 Excises	..	..	455	611	814	889	802	876	1 105	1 168
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	136	189	257	273	243	243	246	325
5124 Taxes on exports	..	..	155	174	212	275	316	294	297	392
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	61	100	97	151	164	136	168	193	228
Gaming taxes	..	58	97	93	145	158	126	164	179	205
Departure tax	..	3	3	4	6	6	9	4	14	23
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	..	..	..	..	..	..	..	..	..	..

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: 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: Ministry of Treasury and Finance of Papua New Guinea.

StatLink  <https://stat.link/ib1g3e>

Table 4.15. Philippines

Details of tax revenue

Million PHP

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	447 976	564 343	1 121 594	1 330 768	1 868 601	2 111 568	2 265 139	2 460 823	2 779 895	3 173 684
1000 Taxes on income, profits and capital gains	164 170	217 798	453 338	521 707	767 819	840 680	912 229	994 543	1 106 711	1 124 589
1100 Of individuals	59 749	83 006	141 673	167 605	246 894	283 873	309 439	344 081	391 049	386 748
1110 On income and profits	53 370	78 229	135 504	158 325	232 725	267 703	292 548	325 446	367 166	359 901
1120 On capital gains	6 379	4 777	6 170	9 280	14 169	16 170	16 891	18 635	23 883	26 847
1200 Corporate	95 449	116 980	282 504	326 967	486 898	523 183	569 485	619 067	683 929	700 990
1210 On profits	94 427	114 871	280 090	323 116	476 311	513 978	561 465	609 301	676 868	690 641
1220 On capital gains of corporates	1 022	2 110	2 414	3 851	10 587	9 205	8 020	9 766	7 061	10 348
1300 Unallocable between 1100 and 1200	8 973	17 812	29 160	27 135	34 027	33 624	33 305	31 395	31 732	36 851
2000 Social security contributions	36 500	74 200	131 830	168 430	236 575	284 360	319 106	343 545	372 420	433 580
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	2 800	19 900	26 520	34 300	54 662	80 130	97 598	101 003	111 496	128 526
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	0	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	0	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	33 700	54 300	105 310	134 130	181 913	204 230	221 508	242 542	260 925	305 054
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	4 178	17 401	32 354	39 070	56 269	60 026	63 982	66 265	78 269	81 373
4100 Recurrent taxes on immovable property	0	14 947	27 387	31 876	41 191	45 458	48 991	50 829	61 891	64 474
Real property tax (local government)	0	14 947	27 387	31 876	41 191	45 458	48 991	50 829	61 891	64 474
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	0	0	0	0	0	0	0	0	0	0
4220 Corporate	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	881	480	962	1 981	3 275	5 450	5 636	6 638	7 467	7 155
4310 Estate and inheritance taxes	677	302	650	1 451	1 650	3 489	3 341	4 723	5 001	3 654
4320 Gift taxes	204	178	312	531	1 625	1 960	2 294	1 915	2 466	3 501
4400 Taxes on financial and capital transactions	3 297	1 974	4 005	5 213	11 803	9 118	9 356	8 798	8 910	9 744
Stock transactions (RA 7717)	3 297	1 974	4 005	5 213	11 803	9 118	9 356	8 798	8 910	9 744
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	0	0	0	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	225 025	237 243	456 497	549 890	735 896	844 442	884 132	962 763	1 118 976	1 364 987
5100 Taxes on production, sale, transfer, etc	222 627	234 202	448 164	540 595	724 888	832 656	872 832	949 396	1 103 612	1 349 375
5110 General taxes on goods and services	47 273	53 879	145 013	173 284	250 149	278 794	295 502	331 414	365 235	358 169
5111 Value added taxes	47 273	53 879	145 013	173 284	250 149	278 794	295 502	331 414	365 235	358 169
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	175 354	180 323	303 151	367 312	474 739	553 862	577 330	617 982	738 376	991 206
5121 Excises	63 048	61 677	54 998	67 203	118 856	135 315	158 319	163 505	209 493	290 612
Alcohol products	13 412	12 997	18 786	21 781	33 535	37 525	42 214	50 272	61 050	68 809
Tobacco products	16 027	17 427	23 206	31 730	71 608	82 725	99 505	95 055	125 910	136 005
Petroleum products	29 272	28 297	10 036	9 832	8 503	9 419	11 888	13 111	15 512	39 002
Automobiles	0	0	0	0	2 542	2 636	2 452	3 128	4 308	5 814
Mineral products	77	243	942	1 306	2 494	2 814	2 079	1 758	2 251	4 918
Others	4 259	2 712	2 028	2 555	174	196	182	181	462	36 064
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	94 800	95 006	209 439	259 241	304 925	369 277	367 534	396 365	458 184	593 111
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	17 506	23 639	38 714	40 868	50 958	49 270	51 477	58 111	70 700	107 483
Banks and financial institutions	9 696	9 538	19 434	22 857	30 199	26 677	26 915	29 602	33 471	33 087
Travel tax (CHED/NCAA)	386	1 043	1 581	1 512	1 885	1 827	1 770	1 694	2 894	3 084
Immigration tax (BID)	18	47	42	59	69	72	72	87	115	105
Other	7 406	13 011	17 657	16 440	18 805	20 694	22 720	26 728	34 220	71 207
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	11 008	11 786	11 300	13 367	15 364	15 612

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5210 Recurrent taxes	2 398	3 041	8 333	9 295	11 008	11 786	11 300	13 367	15 364	15 612
LTO-Motor Vehicle Users' Tax	2 398	3 041	8 333	9 295	11 008	11 786	11 300	13 367	15 364	15 612
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 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	18 103	17 702	47 575	51 671	72 042	82 060	85 690	93 706	103 520	169 155
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	18 103	17 702	47 575	51 671	72 042	82 060	85 690	93 706	103 520	169 155
Documentary Stamp Tax	16 477	16 170	35 147	42 629	60 356	69 036	72 073	80 151	85 916	139 168
DENR-Forest charges	116	175	164	239	132	133	128	136	164	192
Miscellaneous taxes	1 510	1 356	8 944	4 391	5 874	6 051	6 219	5 888	9 086	19 708
Other taxes (local government)	0	0	3 319	4 412	5 679	6 840	7 270	7 531	8 354	10 086

Note: Year ending 31st December.

The data are on a cash basis.

Heading 5123: This category includes VAT on imports as well as excises levied on imports.

Source: Department of Finance of the Philippines.

StatLink  <https://stat.link/a07run>

Table 4.16. Samoa

Details of tax revenue

Million WST

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	330	341	427	440	495	514	523	572
1000 Taxes on income, profits and capital gains	..	..	78	84	103	107	114	117	116	132
1100 Of individuals	..	..	42	46	58	59	64	69	68	68
1110 On income and profits	..	..	42	46	58	59	64	69	68	68
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	36	38	45	48	51	48	48	64
1210 On profits	..	..	36	38	45	48	51	48	48	64
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	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	..	..	2	0	0	0	0	0	0	0
4500 Other non-recurrent 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	..	..
5000 Taxes on goods and services	..	..	251	257	324	332	380	397	408	440
5100 Taxes on production, sale, transfer, etc	..	..	251	257	324	332	380	397	408	440
5110 General taxes on goods and services	..	..	126	119	170	177	200	198	209	229
5111 Value added taxes	..	..	126	119	170	177	200	198	209	229
VAGST on Imports	..	..	100	0	0	0	0	0	..	..
VAGST on sales of goods and services	..	..	26	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	..	..	125	137	154	155	181	199	199	211
5121 Excises	..	..	78	95	96	99	120	134	127	133
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	53	50	54	55	59	63
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	5	6	6	10	13	15
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

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

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

The data are on a cash basis.

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

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

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

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

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

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

Source: Bureau of Statistics of Samoa.

StatLink  <https://stat.link/wtq6k5>

Table 4.17. Singapore

Details of tax revenue

Million SGD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	25 627	36 630	41 848	51 146	54 110	55 647	58 699	66 363	66 203
1000 Taxes on income, profits and capital gains	..	13 538	16 621	18 687	22 050	23 940	24 890	26 378	32 065	30 818
1100 Of individuals	..	3 543	4 537	6 470	7 688	8 927	9 235	10 526	10 724	11 706
1110 On income and profits	..	3 543	4 537	6 470	7 688	8 927	9 235	10 526	10 724	11 706
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	9 509	10 934	11 260	13 209	13 887	14 253	14 378	19 810	17 523
1210 On profits	..	9 509	10 934	11 260	13 209	13 887	14 253	14 378	19 810	17 523
From corporate profits	..	8 316	9 250	10 687	12 680	13 372	13 815	13 602	14 944	16 032
Statutory board contributions	..	1 192	1 683	573	530	516	438	776	4 866	1 491
1220 On capital gains	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	486	1 150	957	1 152	1 126	1 402	1 474	1 532	1 590
Withholding taxes	..	486	1 150	957	1 152	1 126	1 402	1 474	1 532	1 590
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	8 112	7 124	7 224	7 638	9 345	9 256
4100 Recurrent taxes on immovable property	..	1 535	2 428	2 798	4 179	4 340	4 456	4 359	4 440	4 649
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	3	1	-1	0	0	0
4310 Estate and inheritance taxes	..	71	154	5	3	1	-1	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	3 930	2 784	2 769	3 278	4 905	4 607
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	15 736	16 949	17 657	18 638	18 933	19 499
5100 Taxes on production, sale, transfer, etc	..	5 462	9 864	12 525	14 081	15 346	15 897	16 490	16 781	16 876
5110 General taxes	..	2 121	6 165	8 198	9 513	10 215	10 345	11 078	10 960	11 137
5111 Value added taxes	..	2 121	6 165	8 198	9 513	10 215	10 345	11 078	10 960	11 137
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	4 568	5 131	5 552	5 412	5 821	5 739
5121 Excises	..	1 847	1 985	2 048	2 189	2 540	2 833	2 730	3 133	3 075
Liquors	..	..	414	470	518	634	638	640	663	678
Tobacco	..	..	700	889	1 043	1 228	1 205	986	1 174	1 122
Petroleum Products	..	..	386	419	414	419	584	596	827	784
Motor Vehicles	..	..	483	267	206	251	399	502	463	486
Compressed Natural Gas Unit Duty	..	..	0	0	3	3	2	1	1	0
Others	..	..	3	5	5	6	5	5	5	6
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	..	..	..	..	..	..	..	..
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	2 379	2 591	2 719	2 682	2 688	2 664
Betting duty	..	1 494	1 714	2 279	2 379	2 591	2 719	2 682	2 688	2 664
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	1 655	1 603	1 760	2 148	2 153	2 623
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	1 259	1 698	2 706	5 248	6 097	5 876	6 045	6 019	6 629
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	1 259	1 698	2 706	5 248	6 097	5 876	6 045	6 019	6 629

Note: Data are on a fiscal year basis ending 31st March. For example, the data for 2018 represent 1 April 2018 to 31 March 2019.

The data are on a cash basis.

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 5121: comprises excises, customs and import duties.

Source: Ministry of Finance of Singapore.

StatLink  <https://stat.link/0mcq26>

Table 4.18. Solomon Islands

Details of tax revenue

Million SBD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	819	1 376	2 189	2 269	2 392	2 367	2 632	3 000
1000 Taxes on income, profits and capital gains	..	..	189	418	642	622	719	690	780	788
1100 Of individuals	..	..	141	280	403	404	437	411	491	501
1110 On income and profits	..	..	141	280	403	404	437	411	491	501
1120 On capital gains	..	..	0	0	0	0	0	0	0	0
1200 Corporate	..	..	48	137	239	218	283	278	289	288
1210 On profits	..	..	48	137	239	218	283	278	289	288
Dividend Withholding Tax (WHT)	..	..	14	41	87	74	118	106	114	86
Non-resident WHT	..	..	16	43	75	63	71	68	66	59
Resident WHT	..	..	19	53	78	81	94	105	110	143
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	11	14	19	17	14	16
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	11	14	19	17	14	16
4500 Other non-recurrent 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	1 536	1 633	1 654	1 660	1 838	2 196
5100 Taxes on production, sale, transfer, etc	..	..	616	944	1 527	1 619	1 638	1 643	1 821	2 180
5110 General taxes on goods and services	..	..	621	458	734	747	721	682	773	859
5111 Value added taxes	..	..	0	0	0	0	0	0	0	0
5112 Sales tax	..	..	283	458	734	747	721	682	773	859
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	..	333	486	793	872	917	961	1 047	1 321
5121 Excises	..	..	53	106	138	158	144	163	173	233
Tobacco	..	..	29	59	79	96	89	95	109	139
Beer	..	..	23	34	55	59	49	61	63	93
Spirits	..	..	0	12	3	4	6	7	2	0
Other	..	..	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	..	..	99	136	229	217	214	215	243	295
5124 Taxes on exports	..	..	182	245	426	496	560	582	631	794
Export duty on minerals	..	..	0	2	11	6	1	2	1	1
Export duty on shells	..	..	0	1	1	1	1	0	0	1
Export duty on fish	..	..	7	2	1	1	1	1	2	1
Export duty on timber/log	..	..	174	240	409	487	469	579	627	790
Export duty on other products	..	..	0	0	4	2	88	1	1	1
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	9	14	16	17	17	16

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5210 Recurrent taxes	..	..	5	7	9	14	16	17	17	16
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	..	..	5	7	9	14	16	17	17	16
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st December.

The data are on a cash basis.

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

Some revenues (e.g. customs fees, penalties) amounting to about 2.5 million in 2018 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/lxi3bp>

Table 4.19. Thailand

Details of tax revenue

Million THB

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	740 147	1 553 133	1 870 452	2 484 572	2 410 488	2 568 138	2 595 796	2 673 414	2 857 840
1000 Taxes on income, profits and capital gains	..	235 421	614 883	682 860	943 208	881 591	895 205	894 058	893 754	975 030
1100 Of individuals	..	87 420	177 205	187 687	267 979	237 147	268 290	283 003	275 928	281 123
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	..	148 001	437 678	495 173	675 229	644 444	626 915	611 055	617 826	693 907
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	..	27 073	79 809	132 394	103 112	128 174	144 803	145 693	153 488	162 127
2100 Employees	..	12 704	37 717	0	46 633	58 031	66 027	68 574	70 993	75 249
2110 On a payroll basis	..	0	0	0	0	0	0	0	0	0
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	..	14 369	40 567	127 844	51 761	63 615	70 103	72 714	74 681	78 656
2210 On a payroll basis	..	0	0	0	0	0	0	0	0	0
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	0	1 525	4 549	4 718	6 528	8 674	4 405	7 814	8 222
2310 On a payroll basis	..	0	0	0	0	0	0	0	0	0
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	..	0	0	0	0	0	0	0	0	0
2420 On an income tax basis	..	0	0	0	0	0	0	0	0	0
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	57 579	62 627	68 157	60 364	73 946	78 533
4100 Recurrent taxes on immovable property	..	9 094	18 317	24 592	23 749	32 396	33 530	33 751	37 955	38 166
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	..	0	0	74	0	0	0	0	0	0
4210 Individual	..	0	0	0	0	0	0	0	0	0
4220 Corporate	..	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	65	218
4310 Estate and inheritance taxes	..	0	0	0	0	0	0	0	0	0
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	7 189	0	0	33 830	30 231	34 627	26 613	35 927	40 149
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	0	0	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
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	1 364 677	1 322 691	1 442 296	1 477 287	1 533 483	1 621 189
5100 Taxes on production, sale, transfer, etc	..	444 986	808 624	990 052	1 231 684	1 182 176	1 262 437	1 312 202	1 386 480	1 456 652
5110 General taxes on goods and services	..	171 113	319 655	388 856	509 847	527 902	535 121	558 192	584 342	633 623
5111 Value added taxes	..	169 425	319 655	388 856	509 847	527 902	535 121	558 192	584 342	633 623
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	721 838	654 274	727 316	754 010	802 138	823 029
5121 Excises	..	180 884	351 498	478 257	554 529	480 479	559 388	589 363	642 966	662 141
5122 Profits of fiscal monopolies	..	5 310	8 210	4 879	3 458	9 869	8 106	5 148	7 116	174
5123 Customs and import duties	..	84 902	87 440	92 675	109 798	105 270	100 156	97 400	90 485	93 665
5124 Taxes on exports	..	2 329	4 164	168	252	267	202	103	81	143
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	448	37 657	25 218	53 801	58 388	59 463	61 996	61 490	66 905
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	132 992	140 515	179 860	165 084	147 003	164 537
5210 Recurrent taxes	..	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	3 544	10 634	13 703	15 996	15 405	17 677	18 394	18 743	20 962
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	0	0	0	0	0	0	0	0	0

Note: Data are on a fiscal year basis ending 30th September. For example, the data for 2018 represents 1 October 2017 to 30 September 2018.

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/nimsyc>

Table 4.20. Tokelau

Details of tax revenue

Thousand NZD

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	..	1 198	1 694	1 865	2 107	2 151	2 176	2 518	2 843
1000 Taxes on income, profits and capital gains	..	..	573	866	1 076	1 014	1 100	1 188	1 404	1 346
1100 Of individuals	..	..	573	866	1 076	1 014	1 100	1 188	1 404	1 346
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-recurrent 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	789	1 093	1 051	988	1 114	1 497
5100 Taxes on production, sale, transfer, etc	..	..	625	828	789	1 093	1 051	988	1 114	1 497
5110 General taxes on goods and services	..	..	0	0	0	0	0	0	0	0
5111 Value added taxes	..	..	..	..	..	..	..	..	..	..
5112 Sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	625	828	789	1 093	1 051	988	1 114	1 497
5121 Excises	..	..	624	827	767	1 091	1 050	984	1 104	1 489
Duty On Tobacco	..	..	258	379	395	600	558	539	702	966
Duty On Liquor	..	..	178	222	212	288	288	251	200	266
Duty On General Goods : resale	..	..	188	226	160	203	204	194	202	257
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	22	2	1	4	10	8
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

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

The data are on a cash basis.

Source: National Statistics Office of Tokelau.

StatLink  <https://stat.link/0k4nm3>

Table 4.21. Vanuatu

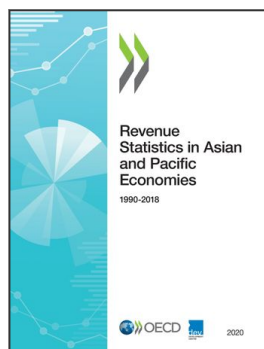
Details of tax revenue

Million VUV

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Total tax revenue	..	6 098	10 267	11 089	13 049	13 737	13 477	13 324	16 249	17 976
1000 Taxes on income, profits and capital gains	..	0	0	0	0	0	0	0	0	0
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	..	..	..	..	..	..	..	..	..	..
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	360	430	402	383	488	566
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-recurrent 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	12 688	13 307	13 075	12 941	15 761	17 411
5100 Taxes on production, sale, transfer, etc	..	5 902	9 818	8 829	9 985	10 427	10 898	10 708	13 024	14 714
5110 General taxes on goods and services	..	3 441	5 858	4 301	5 449	5 794	5 769	5 549	6 912	8 236
5111 Value added taxes	..	3 441	5 858	4 301	5 449	5 794	5 769	5 549	6 912	8 236
5112 Sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	2 461	3 960	4 528	4 536	4 633	5 130	5 159	6 112	6 478
5121 Excises	..	76	554	1 882	1 898	1 976	2 180	2 219	2 578	2 784
5122 Profits of fiscal monopolies	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	..	2 385	3 406	2 646	2 638	2 657	2 950	2 940	3 534	3 694
5124 Taxes on exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	..	..	..	..	..	..	..	..	..	..
5127 Other taxes on internat. trade and transactions	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
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	2 703	2 880	2 177	2 233	2 737	2 697
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending December 31st. The data are on a cash basis.

Source: Department of Finance and Treasury of Vanuatu.



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