

3 Tax levels and tax structure, 1990-2019

Comparative tables, 1990-2019

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2019.

Figures referring to 1991-99 in Table 3.1 and Table 3.2 and figures relating to 1998-99, 2001-06, 2008-09 and 2011-13 in Tables 3.5 to 3.20 have been omitted because of lack of space. Complete series are, however, available on line at OECD (2021), “Revenue Statistics - Asian and Pacific Economies: Comparative tables”, OECD Tax statistics (database).

The OECD average is taken from *Revenue Statistics (2020)*. Costa Rica was not an OECD Member at the time of preparation of this publication. Accordingly, Costa Rica does not appear in the list of OECD Members and is not included in the zone aggregates.

Table 3.1. Total tax revenue as percentage of GDP, 1990-2019

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Australia ¹	28.1	30.5	28.9	29.8	30.0	30.3	30.0	29.4	29.5	26.8
Bhutan	5.1	9.0	10.1	10.1	8.2	9.2	9.8	8.4	9.1	10.0
China ²	..	..	..	..	..	..	..	..	16.9	17.0
Cook Islands	..	..	..	..	..	..	..	25.9	24.9	24.0
Fiji	..	..	..	..	..	..	..	..	..	22.2
Indonesia ³	..	7.9	10.9	11.3	11.8	12.1	12.4	11.9	12.2	13.0
Japan ¹	28.2	25.8	25.9	24.9	24.5	25.2	26.2	27.0	27.5	27.4
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.5	26.1	26.1	27.6
Korea ¹	18.4	20.9	21.2	21.3	22.0	21.2	21.7	22.6	23.7	23.6
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	18.5	14.1	18.3	18.3	16.3	15.9	15.5	15.1	14.8	15.1
Maldives	..	..	..	..	..	..	..	..	11.9	11.5
Mongolia	..	..	..	..	..	..	..	26.8	28.4	26.7
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand ¹	36.2	32.5	31.9	33.3	33.2	34.2	36.1	35.3	33.9	32.9
Papua New Guinea ⁴	..	13.4	17.4	20.0	20.2	24.2	25.6	20.0	20.8	18.6
Philippines	..	15.3	15.1	14.5	14.5	14.0	14.6	15.8	15.6	15.6
Samoa	..	..	..	..	..	..	22.5	22.4	18.8	18.7
Singapore	..	15.2	15.1	12.9	12.3	12.0	11.8	11.8	13.2	14.0
Solomon Islands	..	..	..	..	..	..	..	..	15.3	16.6
Thailand	..	14.8	14.9	15.6	16.9	17.6	18.8	17.9	17.6	17.1
Tokelau	..	..	..	..	..	..	..	13.3	14.3	16.1
Vanuatu	..	16.2	16.3	16.4	16.3	16.9	17.1	17.5	19.0	19.2
Viet Nam	..	..	..	..	19.6	19.6	18.9	19.9	19.9	20.9
Africa (30) average ⁵	..	..	..	..	..	..	..	..	..	..
Asia-Pacific (24) average ^{6, 7}	..	..	..	..	..	..	..	..	..	..
LAC average ⁸	15.7	18.2	18.4	18.5	18.9	19.3	20.1	20.7	21.3	21.4
OECD average ^{1, 9, 10}	31.1	33.3	32.8	32.6	32.5	32.5	33.0	33.1	33.2	32.6
	2009	2010	2012	2013	2014	2015	2016	2017	2018	2019
Australia ¹	25.5	25.3	26.9	27.1	27.3	27.9	27.6	28.5	28.7	..
Bhutan	13.7	14.1	14.2	13.4	13.6	13.5	12.9	13.7	12.6	10.3
China ²	17.1	17.8	18.7	18.6	18.5	18.1	17.5	17.4	17.0	22.1
Cook Islands	26.7	26.9	27.5	25.1	22.1	26.7	27.1	28.3	29.8	26.8
Fiji	21.6	21.6	23.8	23.7	22.7	23.6	23.1	24.2	23.5	22.2
Indonesia ³	11.0	11.4	12.5	12.5	12.2	12.1	12.0	11.6	12.0	11.6
Japan ¹	26.0	26.5	28.2	28.9	30.3	30.7	30.7	31.4	32.0	..
Kazakhstan	21.2	23.8	23.9	22.6	21.1	15.5	14.9	16.0	17.0	16.7
Lao PDR	..	11.5	12.2	12.9	12.3	12.6	11.9	11.0	10.9	10.5
Korea ¹	22.7	22.4	23.7	23.1	23.4	23.7	24.7	25.4	26.8	27.4
Maldives	8.9	8.9	15.4	17.4	19.0	19.4	19.7	20.2	19.3	18.6
Malaysia	15.5	13.8	16.1	15.8	15.3	14.5	14.0	13.4	12.5	12.4
Mongolia	22.3	25.3	22.2	23.5	20.2	19.1	19.1	21.5	24.0	24.2
Nauru	..	..	..	..	8.4	23.2	15.7	29.0	35.4	48.2
New Zealand ¹	30.2	30.3	31.6	30.5	31.3	31.6	31.5	31.6	32.9	32.3
Papua New Guinea ⁴	15.9	17.0	18.9	18.4	18.0	15.2	13.2	12.4	12.6	12.4
Philippines	14.4	14.2	15.1	15.5	16.0	16.2	16.3	16.8	17.4	18.0
Samoa	20.8	19.6	23.1	23.8	23.0	23.7	24.4	24.8	27.1	25.7
Singapore	12.4	12.5	13.5	13.2	13.4	13.1	13.0	13.8	12.9	13.3
Solomon Islands	16.5	18.9	23.4	23.3	23.0	23.1	21.6	22.5	24.1	20.4
Thailand	16.6	17.6	18.5	19.3	18.4	18.9	18.1	17.5	17.7	17.2
Tokelau	15.5	17.7	15.3	16.2	17.1	15.1	14.7	16.8	18.1	19.2
Vanuatu	17.6	16.3	16.6	17.2	17.4	16.3	15.3	17.1	17.8	17.1
Viet Nam	20.0	21.6	17.7	18.0	17.2	17.3	17.3	17.3	17.2	17.4
Africa (30) average ⁵	15.0	15.1	15.8	16.1	16.4	16.5	16.4	16.5	16.6	..
Asia-Pacific (24) average ^{6, 7}	..	18.9	20.0	20.0	19.2	19.6	19.0	20.1	20.8	21.0
LAC average ⁸	20.6	20.9	21.7	21.7	21.9	22.3	22.4	22.3	22.7	22.9
OECD average ^{1, 9, 10}	31.8	31.9	32.7	33.0	33.2	33.3	34.0	33.7	33.9	33.8

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).
2. 2007 to 2018: The tax-to-GDP ratio for China does not include revenues from social security contributions (SSCs) in these years as historical data were not available. SSCs are included in the data for China in 2019 (6.1% of GDP in that year).
3. Social security contributions data for Indonesia are only available for 2015-19 and are deemed negligible in earlier years.
4. Total revenues are not calculated for 2000 and 2001 as the data are incomplete and do not include customs revenues for these two years.
5. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).
6. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (24) average excludes Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.

7. 2019: Data for 2018 are used for Australia and Japan in the calculation of the Asia-Pacific average in 2019 as data for 2019 are not available.
8. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).
9. 1990 to 2018: represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).
10. 2019: calculated by applying the unweighted average percentage change for 2019 in the 35 countries providing data for that year to the overall average tax-to-GDP ratio in 2018.

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Table 3.2. Total tax revenue (excluding social security contributions) as percentage of GDP, 1990-2019

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Australia ¹	28.1	30.5	28.9	29.8	30.0	30.3	30.0	29.4	29.5	26.8
Bhutan	5.1	9.0	10.1	10.1	8.2	9.2	9.8	8.4	9.1	10.0
China	..	..	..	..	..	..	..	..	16.9	17.0
Cook Islands	..	..	..	..	..	..	..	25.9	24.9	24.0
Fiji	..	..	..	..	..	..	..	..	..	22.2
Indonesia	..	7.9	10.9	11.3	11.8	12.1	12.4	11.9	12.2	13.0
Japan ¹	20.7	16.7	16.5	15.4	15.1	15.7	16.6	17.1	17.5	16.8
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.4	25.9	25.7	27.2
Korea ¹	16.5	17.4	17.3	17.3	17.7	16.7	17.1	17.8	18.8	18.4
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	18.5	13.8	18.0	18.0	16.0	15.7	15.2	14.8	14.6	14.9
Maldives	..	..	..	..	..	..	..	..	11.9	11.5
Mongolia	..	..	..	..	..	..	..	24.1	25.1	23.2
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand ¹	36.2	32.5	31.9	33.3	33.2	34.2	36.1	35.3	33.9	32.9
Papua New Guinea ²	..	13.4	17.4	20.0	20.2	24.2	25.6	20.0	20.8	18.6
Philippines	..	13.3	13.1	12.4	12.5	12.1	12.8	14.0	13.8	13.8
Samoa	..	..	..	..	..	..	22.5	22.4	18.8	18.7
Singapore	..	15.2	15.1	12.9	12.3	12.0	11.8	11.8	13.2	14.0
Solomon Islands	..	..	..	..	..	..	..	..	15.3	16.6
Thailand	..	14.3	14.4	15.0	16.2	16.7	17.9	17.1	16.7	16.3
Tokelau	..	..	..	..	..	..	..	13.3	14.3	16.1
Vanuatu	..	16.2	16.3	16.4	16.3	16.9	17.1	17.5	19.0	19.2
Viet Nam	..	..	..	..	19.6	19.6	18.9	19.9	19.9	20.9
Africa (30) average ³	..	..	..	..	..	..	..	..	..	..
Asia-Pacific (24) average ^{4, 5}	..	..	..	..	..	..	..	..	..	..
LAC average ⁶	13.4	15.3	15.5	15.6	16.1	16.4	17.2	17.8	18.4	18.4
OECD average ^{1, 7, 8}	24.0	24.8	24.3	24.1	24.0	24.1	24.6	24.8	24.9	24.2
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Australia ¹	25.5	25.3	25.9	26.9	27.1	27.3	27.9	27.6	28.5	28.7
Bhutan	13.7	14.1	15.1	14.2	13.4	13.6	13.5	12.9	13.7	12.6
China	17.1	17.8	18.4	18.7	18.6	18.5	18.1	17.5	17.4	17.0
Cook Islands	26.7	26.9	24.7	27.5	25.1	22.1	26.7	27.1	28.3	29.8
Fiji	21.6	21.6	22.7	23.8	23.7	22.7	23.6	23.1	24.2	23.5
Indonesia	11.0	11.4	12.2	12.5	12.5	12.2	12.0	11.6	11.2	11.5
Japan ¹	15.3	15.6	16.1	16.5	17.1	18.3	18.6	18.3	18.8	19.2
Kazakhstan	20.7	23.2	25.0	23.3	22.0	20.5	15.0	14.4	15.5	16.4
Lao PDR	..	11.5	12.1	12.2	12.9	12.3	12.6	11.9	11.0	10.9
Korea ¹	17.4	17.2	17.6	17.8	17.0	17.1	17.4	18.3	18.8	20.0
Maldives	8.9	8.9	12.1	15.4	17.4	19.0	19.4	19.7	20.2	19.3
Malaysia	15.2	13.6	15.0	15.9	15.6	15.1	14.3	13.8	13.1	12.2
Mongolia	18.4	22.0	21.0	18.2	19.2	16.2	14.9	14.7	17.0	19.2
Nauru	..	..	..	..	..	8.4	23.2	15.7	29.0	35.4
New Zealand ¹	30.2	30.3	30.0	31.6	30.5	31.3	31.6	31.5	31.6	32.9
Papua New Guinea ²	15.9	17.0	20.0	18.9	18.4	18.0	15.2	13.2	12.4	12.6
Philippines	12.5	12.4	12.7	13.1	13.5	13.8	14.0	14.0	14.5	15.0
Samoa	20.8	19.6	20.5	23.1	23.8	23.0	23.7	24.4	24.8	27.1
Singapore	12.4	12.5	12.9	13.5	13.2	13.4	13.1	13.0	13.8	12.9
Solomon Islands	16.5	18.9	22.2	23.4	23.3	23.0	23.1	21.6	22.5	24.1
Thailand	15.7	16.4	17.6	17.6	18.5	17.4	17.8	17.1	16.5	16.7
Tokelau	15.5	17.7	15.6	15.3	16.2	17.1	15.1	14.7	16.8	18.1
Vanuatu	17.6	16.3	16.4	16.6	17.2	17.4	16.3	15.3	17.1	17.8
Viet Nam	20.0	21.6	20.8	17.7	18.0	17.2	17.3	17.3	17.3	17.2
Africa (30) average ³	..	14.6	15.3	15.2	15.5	15.7	15.8	15.7	15.7	15.5
Asia-Pacific (24) average ^{4, 5}	..	17.9	18.6	18.9	18.9	18.1	18.5	17.9	18.9	19.6
LAC average ⁶	17.4	17.6	18.0	18.2	18.1	18.3	18.6	18.6	18.5	18.9
OECD average ^{1, 7, 8}	23.1	23.2	23.5	23.9	24.1	24.4	24.5	25.0	24.8	24.9

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

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

3. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

4. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average excludes Nauru prior to 2014 as data were not available.

5. 2019: Data for 2018 are used for Australia and Japan in the calculation of the Asia-Pacific average in 2019 as data for 2019 are not available.

6. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

7. 1990 to 2018: represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).
8. 2019: calculated by applying the unweighted average percentage change for 2019 in the 35 countries providing data for that year to the overall average tax-to-GDP ratio in 2018.

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Table 3.3. Tax revenue of main headings as percentage of GDP, 2019

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Australia ^{1, 2}	17.3	0.0	1.4	2.7	7.3	0.0
Bhutan	6.1	0.0	0.0	0.0	4.2	0.0
China	5.5	6.1	0.0	1.4	9.1	0.0
Cook Islands	9.0	0.0	0.0	0.0	17.8	0.0
Fiji	6.0	0.0	0.0	0.7	15.5	0.0
Indonesia	4.9	0.5	0.0	0.2	4.7	1.3
Japan ^{1, 2}	10.2	12.9	0.0	2.6	6.2	0.1
Kazakhstan	6.0	0.5	1.0	0.5	8.6	0.0
Korea ²	9.1	7.3	0.1	3.1	7.1	0.7
Lao PDR ³	2.4	..	0.0	0.1	8.0	0.0
Malaysia ⁴	8.5	0.3	0.0	0.0	3.2	0.4
Maldives	4.0	0.0	..	0.0	14.6	0.0
Mongolia	6.9	4.8	0.0	0.6	12.0	0.0
Nauru	37.9	0.0	0.0	0.0	10.3	0.0
New Zealand ²	17.8	0.0	0.0	2.0	12.6	0.0
Papua New Guinea	7.2	0.0	0.0	0.1	5.2	0.0
Philippines	6.4	2.6	0.0	0.4	7.7	0.9
Samoa	5.7	0.0	0.0	0.0	20.1	0.0
Singapore	6.4	0.0	0.0	1.8	3.8	1.3
Solomon Islands ⁵	5.9	0.0	0.0	0.1	14.4	0.0
Thailand	6.1	1.0	0.0	0.5	9.5	0.1
Tokelau	10.3	0.0	0.0	0.0	8.9	0.0
Vanuatu	0.0	0.0	0.0	0.6	16.5	0.0
Viet Nam ³	6.3	..	0.0	0.0	11.1	0.0
Africa (30) average ^{1, 6}	6.2	1.4	0.1	0.3	8.7	0.1
Asia-Pacific (24) average ⁷	8.6	1.6	0.1	0.7	9.9	0.2
LAC average ⁸	6.2	3.9	0.2	0.9	11.4	0.4
OECD average ^{1, 2, 9}	11.5	9.0	0.4	1.9	10.9	0.1

.. Not available

1. Data for Australia, Japan, the Africa (30) average and the OECD average are for 2018.

2. Australia, Japan, Korea and New Zealand are part of the OECD(37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

3. Heading 2000: SSC data are not available.

4. Heading 2000: Data are estimated.

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

6. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

7. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

8. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

9. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#). Data for 2018 are used as a complete breakdown in 2019 is not available.

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Table 3.4. Tax revenue of main headings as percentage of total taxation, 2019

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Australia ^{1, 2}	60.2	0.0	4.8	9.5	25.5	0.0
Bhutan	59.5	0.0	-0.2	0.1	40.6	0.0
China	24.9	27.5	0.0	6.4	41.3	0.0
Cook Islands	33.6	0.0	0.0	0.0	66.4	0.0
Fiji	27.0	0.0	0.0	3.0	70.0	0.0
Indonesia	42.1	4.3	0.0	1.5	40.6	11.5
Japan ^{1, 2}	31.9	40.2	0.0	8.1	19.5	0.3
Kazakhstan	36.3	3.2	6.0	2.8	51.8	0.0
Korea ²	33.2	26.7	0.3	11.4	25.8	2.5
Lao PDR ³	22.4	..	0.0	1.2	76.4	0.0
Malaysia ⁴	68.2	2.4	0.0	0.0	26.0	3.4
Maldives	21.3	0.0	..	0.2	78.5	0.0
Mongolia	28.3	19.8	0.0	2.5	49.5	0.0
Nauru	78.6	0.0	0.0	0.0	21.4	0.0
New Zealand ²	55.0	0.0	0.0	6.2	38.9	0.0
Papua New Guinea	57.6	0.0	0.0	0.4	42.0	0.0
Philippines	35.7	14.2	0.0	2.5	42.5	5.1
Samoa	22.0	0.0	0.0	0.0	78.0	0.0
Singapore	48.1	0.0	0.0	13.2	28.8	9.9
Solomon Islands ⁵	28.8	0.0	0.0	0.6	70.6	0.0
Thailand	35.6	5.9	0.0	2.7	55.1	0.7
Tokelau	53.7	0.0	0.0	0.0	46.3	0.0
Vanuatu	0.0	0.0	0.0	3.6	96.5	0.0
Viet Nam ³	36.1	..	0.0	0.2	63.7	0.0
Africa (30) average ^{1, 6}	38.7	7.2	0.9	1.6	51.9	1.1
Asia-Pacific (24) average ⁷	39.2	6.6	0.5	3.2	49.8	1.4
LAC average ⁸	27.0	17.1	0.8	3.8	49.8	1.5
OECD average ^{1, 2, 9}	34.3	25.7	1.2	5.6	32.7	0.5

.. Not available

1. Data for Australia, Japan, the Africa (30) average and the OECD average are for 2018.

2. Australia, Japan, Korea and New Zealand are part of the OECD(37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

3. Heading 2000: SSC data are not available.

4. Heading 2000: Data are estimated.

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

6. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

7. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

8. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

9. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#). Data for 2018 are used as a complete breakdown in 2019 is not available.

StatLink  <https://stat.link/canh91>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	16.2	17.6	17.5	14.3	15.8	15.8	15.8	16.8	17.3	..
Bhutan	4.6	5.9	5.0	9.0	7.8	7.6	6.8	6.8	6.5	6.1
China	..	..	4.6	4.6	5.6	5.7	5.8	5.9	6.0	5.5
Cook Islands	..	..	9.8	10.6	5.7	9.4	9.1	10.3	11.5	9.0
Fiji	..	..	..	7.1	5.6	6.1	7.1	7.6	6.6	6.0
Indonesia	3.6	3.8	5.5	5.2	5.2	5.2	5.4	4.8	5.1	4.9
Japan ¹	9.7	9.0	10.0	8.0	9.6	9.6	9.4	9.6	10.2	..
Kazakhstan	..	8.3	14.0	9.5	7.8	6.0	5.6	5.8	6.4	6.0
Korea ¹	4.9	6.0	7.5	6.3	6.8	7.2	7.7	8.1	9.1	9.1
Lao PDR	..	..	..	2.6	2.7	2.9	2.6	2.5	2.4	2.4
Malaysia	9.8	7.7	9.9	9.1	10.9	9.0	8.3	8.0	8.6	8.5
Maldives	..	..	0.7	0.6	5.2	5.0	4.8	4.6	4.0	4.0
Mongolia	..	..	13.1	10.0	5.0	5.1	4.4	5.8	6.5	6.9
Nauru	..	..	..	..	0.0	12.1	9.2	18.8	24.8	37.9
New Zealand ¹	20.3	19.5	21.3	16.3	17.1	17.3	17.5	17.6	18.5	17.8
Papua New Guinea	..	9.6	15.1	11.8	12.1	9.9	8.1	7.5	7.7	7.2
Philippines	5.9	5.9	6.3	5.6	6.4	6.5	6.6	6.7	6.2	6.4
Samoa	..	..	4.4	4.8	5.6	5.5	5.5	5.5	6.2	5.7
Singapore	..	8.0	6.0	5.6	5.9	5.8	5.9	6.7	6.0	6.4
Solomon Islands	..	..	3.5	5.7	6.3	7.0	6.3	6.7	6.3	5.9
Thailand	..	4.7	7.0	6.4	6.7	6.6	6.2	5.9	6.0	6.1
Tokelau	..	..	6.8	9.0	8.2	7.7	8.0	9.4	8.6	10.3
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	..	9.0	8.1	6.5	6.1	5.7	5.9	6.2	6.3
Africa (30) average ²	..	..	..	5.8	6.4	6.3	6.1	6.1	6.2	..
Asia-Pacific (24) average ³	..	..	..	7.4	7.0	7.5	7.2	7.8	8.2	8.6
LAC average ⁴	3.7	4.2	5.8	5.6	6.0	6.0	5.8	5.8	6.1	6.2
OECD average ^{1,5}	11.3	11.7	11.9	10.4	11.1	11.1	11.1	11.4	11.5	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).
2. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).
3. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.
4. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).
5. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/6ki4bo>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	56.6	57.9	59.3	56.5	57.8	56.6	57.2	58.8	60.2	..
Bhutan	53.6	65.7	55.2	64.0	57.5	55.8	52.7	49.8	51.7	59.5
China ²	..	..	..	..	..	..	..	..	..	24.9
Cook Islands	..	..	39.2	39.4	25.6	35.0	33.5	36.6	38.6	33.6
Fiji	..	..	..	32.6	24.7	25.8	30.6	31.5	28.1	27.0
Indonesia	47.2	47.7	45.1	45.8	42.5	43.1	44.7	41.0	42.2	42.1
Japan ¹	37.0	34.8	36.4	30.2	31.8	31.2	30.6	30.7	31.9	..
Kazakhstan	..	41.4	53.7	40.0	37.2	38.8	37.3	36.0	37.9	36.3
Korea ¹	26.2	28.8	31.8	28.0	29.1	30.3	31.2	32.1	34.1	33.2
Lao PDR	..	..	..	22.7	22.3	22.7	21.9	23.1	22.3	22.4
Malaysia	49.8	54.6	66.6	66.1	71.0	61.9	59.3	60.1	68.5	68.2
Maldives	..	..	5.9	6.9	27.4	26.0	24.4	22.6	20.7	21.3
Mongolia	..	..	46.1	39.5	24.6	26.5	22.8	26.9	26.8	28.3
Nauru	..	..	..	..	0.0	52.2	58.7	64.9	70.2	78.6
New Zealand ¹	59.8	60.0	62.9	53.8	54.6	54.9	55.6	55.6	56.3	55.0
Papua New Guinea	..	71.7	73.0	69.4	67.0	65.2	61.4	60.9	61.3	57.6
Philippines	36.6	38.6	40.4	39.2	39.8	40.3	40.4	39.8	35.4	35.7
Samoa	..	..	23.6	24.7	24.4	23.1	22.8	22.1	23.0	22.0
Singapore	..	52.8	45.4	44.7	44.2	44.7	44.9	48.3	46.6	48.1
Solomon Islands	..	..	23.1	30.3	27.4	30.1	29.1	29.6	26.3	28.8
Thailand	..	31.8	39.6	36.5	36.6	34.9	34.4	33.4	34.1	35.6
Tokelau	..	..	47.8	51.1	48.1	51.1	54.6	55.8	47.3	53.7
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	..	45.1	37.5	37.7	35.4	32.7	34.1	36.2	36.1
Africa (30) average ³	..	..	..	39.1	40.2	39.1	38.1	38.1	38.7	..
Asia-Pacific (24) average ⁴	..	..	..	39.0	36.1	38.5	38.3	38.9	39.1	39.2
LAC average ⁵	21.2	22.2	26.8	26.3	27.0	26.7	26.4	26.3	26.9	27.0
OECD average ^{1,6}	33.7	34.5	35.7	32.6	33.3	33.6	33.1	33.9	34.3	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.

3. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

4. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

5. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

6. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/36e1g2>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
China ²	..	..	..	..	..	..	..	..	..	6.1
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia ³	..	..	..	..	..	0.1	0.4	0.4	0.4	0.5
Japan ¹	9.0	9.1	10.0	10.9	12.0	12.1	12.4	12.5	12.9	..
Kazakhstan	..	0.0	0.4	0.6	0.6	0.6	0.6	0.5	0.5	0.5
Korea ¹	2.7	3.5	4.9	5.2	6.3	6.3	6.5	6.5	6.8	7.3
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia ⁴	..	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3
Maldives	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	3.2	3.3	3.9	4.2	4.4	4.5	4.8	4.8
Nauru	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Papua New Guinea	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	1.3	2.0	1.8	1.8	2.2	2.3	2.3	2.2	2.4	2.6
Samoa	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Solomon Islands ⁵	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	..	0.5	0.9	1.2	1.0	1.1	1.0	1.0	1.0	1.0
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	..	..	..	..	..	..	..	..	..
Africa (30) average ⁶	..	..	..	1.3	1.3	1.3	1.3	1.4	1.4	..
Asia-Pacific (24) average ⁷	..	..	..	1.2	1.3	1.3	1.3	1.3	1.4	1.6
LAC average ⁸	2.7	2.9	2.9	3.3	3.6	3.8	3.8	3.8	3.8	3.9
OECD average ^{1,9}	8.6	8.4	8.3	8.7	8.8	8.8	9.0	8.9	9.0	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.

3. Social security contributions data for Indonesia are only available for 2015 to 2019 and are deemed negligible in earlier years.

4. Heading 2000: Data are estimated for 2019.

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

6. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

7. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

8. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

9. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/uoj08y>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
China ²	..	..	..	..	..	..	..	..	..	27.5
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia ³	..	..	..	..	..	0.6	3.2	3.4	3.6	4.3
Japan ¹	34.3	35.2	36.5	41.1	39.7	39.4	40.4	39.9	40.2	..
Kazakhstan	..	0.0	1.5	2.5	2.7	3.8	3.8	3.2	3.2	3.2
Korea ¹	14.2	16.7	20.7	23.3	26.9	26.6	26.2	25.7	25.4	26.7
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia ⁴	..	2.0	1.7	1.8	1.6	1.7	1.8	1.9	2.4	2.4
Maldives	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	11.4	13.1	19.4	22.0	23.2	21.0	20.1	19.8
Nauru	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Papua New Guinea	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	8.1	13.1	11.8	12.7	13.5	14.1	14.0	13.4	13.7	14.2
Samoa	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Solomon Islands ⁵	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	..	3.7	5.1	7.1	5.3	5.6	5.6	5.7	5.7	5.9
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	..	..	..	..	..	..	..	..	..
Africa (30) average ⁶	..	..	..	7.1	7.3	7.3	7.5	7.6	7.2	..
Asia-Pacific (24) average ⁷	..	..	..	5.3	5.5	5.4	5.6	5.4	5.4	6.6
LAC average ⁸	15.2	15.8	14.1	15.7	16.5	16.6	16.7	17.0	16.9	17.1
OECD average ^{1,9}	25.1	24.8	24.4	26.4	25.9	25.7	25.7	25.6	25.7	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.

3. Social security contributions data for Indonesia are only available for 2015 to 2019 and are deemed negligible in earlier years.

4. Heading 2000: Data are estimated for 2019.

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

6. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

7. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

8. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

9. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/aujx11>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	2.6	2.7	2.6	2.4	2.8	3.0	3.0	2.9	2.7	..
Bhutan	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
China	..	..	1.6	1.3	1.5	1.7	1.5	1.5	1.4	1.4
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	0.7	0.7	0.8	0.7	0.8	0.7
Indonesia	0.3	0.3	0.7	0.6	0.3	0.3	0.2	0.2	0.2	0.2
Japan ¹	2.9	2.7	2.5	2.6	2.6	2.5	2.6	2.6	2.6	..
Kazakhstan	..	0.8	0.6	0.6	0.5	0.6	0.5	0.5	0.5	0.5
Korea ¹	2.4	2.6	3.0	2.5	2.6	2.9	2.9	3.0	3.1	3.1
Lao PDR	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Malaysia ²	0.0	0.0	..	..	0.0	0.0	0.0	0.0	0.0	0.0
Maldives	..	..	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0
Mongolia	..	..	0.6	0.5	0.5	0.5	0.5	0.6	0.5	0.6
Nauru	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	1.8	1.7	1.8	2.0	2.0	2.0	1.9	1.9	1.9	2.0
Papua New Guinea	..	0.5	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Philippines	0.2	0.5	0.4	0.4	0.5	0.5	0.4	0.5	0.4	0.4
Samoa	..	..	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	1.7	2.3	1.8	1.8	1.7	1.7	1.9	1.8	1.8
Solomon Islands	..	..	0.2	0.1	0.1	0.2	0.2	0.1	0.1	0.1
Thailand	..	0.3	0.2	0.2	0.5	0.5	0.4	0.5	0.5	0.5
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	0.5	0.8	0.7	0.5	0.5	0.4	0.5	0.6	0.6
Viet Nam	..	..	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Africa (30) average ³	..	..	..	0.4	0.4	0.4	0.4	0.3	0.3	..
Asia-Pacific (24) average ⁴	..	..	..	0.7	0.7	0.7	0.7	0.7	0.7	0.7
LAC average ⁵	0.7	0.7	1.0	0.8	0.9	0.9	0.8	0.9	0.8	0.9
OECD average ^{1,6}	1.7	1.7	1.8	1.7	1.9	1.9	2.3	1.9	1.9	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

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

3. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

4. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

5. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

6. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/ma9f15>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	9.2	8.8	9.0	9.4	10.2	10.7	10.8	10.0	9.5	..
Bhutan	0.4	0.3	0.6	0.1	0.1	0.4	0.3	0.2	0.2	0.1
China ²	..	..	..	..	..	..	..	..	..	6.4
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	3.3	3.1	3.3	2.9	3.3	3.0
Indonesia	4.2	3.7	6.1	5.2	2.2	2.4	1.6	1.4	1.4	1.5
Japan ¹	11.2	10.5	9.0	9.7	8.5	8.2	8.3	8.2	8.1	..
Kazakhstan	..	4.1	2.2	2.4	2.3	3.6	3.3	3.0	2.8	2.8
Korea ¹	12.7	12.4	12.8	11.3	11.0	12.4	11.6	11.7	11.6	11.4
Lao PDR	..	..	..	1.1	0.9	0.9	0.7	0.7	1.1	1.2
Malaysia ³	0.0	0.0	..	..	0.0	0.0	0.0	0.0	0.0	0.0
Maldives	..	..	0.4	0.4	0.3	0.3	0.2	0.7	0.3	0.2
Mongolia	..	..	2.0	1.9	2.6	2.6	2.7	2.6	2.2	2.5
Nauru	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	5.4	5.3	5.3	6.6	6.3	6.2	6.1	6.0	5.8	6.2
Papua New Guinea	..	3.4	1.4	1.0	1.3	0.6	0.9	0.5	1.0	0.4
Philippines	0.9	3.1	2.9	2.9	2.8	2.8	2.7	2.8	2.6	2.5
Samoa	..	..	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	11.2	17.1	14.5	13.2	13.0	13.0	14.1	14.0	13.2
Solomon Islands	..	..	1.1	0.6	0.6	0.8	0.7	0.5	0.5	0.6
Thailand	..	2.2	1.2	1.3	2.6	2.7	2.3	2.8	2.7	2.7
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	3.2	4.4	4.4	3.1	3.0	2.9	3.0	3.1	3.6
Viet Nam	..	..	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2
Africa (30) average ⁴	..	..	..	1.9	1.8	1.9	1.8	1.6	1.6	..
Asia-Pacific (24) average ⁵	..	..	..	3.5	3.1	3.2	3.1	3.1	3.1	3.2
LAC average ⁶	3.8	3.7	4.9	4.0	4.1	4.0	3.8	3.8	3.7	3.8
OECD average ^{1,7}	5.2	5.5	5.6	5.5	5.8	5.8	6.6	5.9	5.6	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.

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

4. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

5. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

6. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

7. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/hnv3ap>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	7.9	8.8	8.0	7.3	7.3	7.7	7.5	7.5	7.3	..
Bhutan	3.8	2.9	3.9	4.9	5.8	5.9	6.1	6.9	6.0	4.2
China	..	..	10.7	11.9	11.5	10.7	10.2	10.0	9.6	9.1
Cook Islands	..	..	15.1	16.3	16.5	17.4	18.0	17.9	18.3	17.8
Fiji	..	..	..	14.6	16.3	16.8	15.3	15.9	16.1	15.5
Indonesia	3.6	3.5	5.1	4.7	5.4	5.2	4.8	5.0	5.0	4.7
Japan ¹	4.5	5.0	4.9	5.0	6.0	6.4	6.3	6.6	6.2	..
Kazakhstan	..	6.9	8.8	11.9	11.1	7.2	7.2	8.2	8.5	8.6
Korea ¹	8.1	8.0	7.4	7.5	7.0	6.7	7.0	7.0	7.0	7.1
Lao PDR	..	..	..	8.7	9.4	9.6	9.2	8.4	8.3	8.0
Malaysia	8.9	5.6	4.1	3.9	3.6	4.8	5.0	4.7	3.2	3.2
Maldives	..	..	11.2	8.3	13.7	14.3	14.9	15.5	15.3	14.6
Mongolia	..	..	11.5	11.5	10.8	9.3	9.8	10.7	12.2	12.0
Nauru	..	..	..	..	8.4	11.1	6.5	10.2	10.5	10.3
New Zealand ¹	11.8	11.3	10.7	12.0	12.2	12.3	12.1	12.2	12.5	12.6
Papua New Guinea	..	3.3	5.3	5.0	5.7	5.2	5.0	4.8	4.7	5.2
Philippines	8.1	6.4	6.3	5.9	6.4	6.3	6.4	6.8	7.5	7.7
Samoa	..	..	14.3	14.7	17.4	18.2	18.8	19.3	20.9	20.1
Singapore	..	4.7	4.3	4.3	4.2	4.1	4.1	3.9	3.8	3.8
Solomon Islands	..	..	11.6	13.1	16.6	16.0	15.1	15.7	17.6	14.4
Thailand	..	9.2	9.4	9.6	10.1	10.6	10.3	10.1	10.0	9.5
Tokelau	..	..	7.4	8.6	8.8	7.4	6.7	7.4	9.5	8.9
Vanuatu	..	15.7	18.2	15.6	16.8	15.8	14.8	16.6	17.3	16.5
Viet Nam	..	..	10.9	13.4	10.7	11.1	11.6	11.4	11.0	11.1
Africa (30) average ²	..	..	..	7.8	8.3	8.5	8.6	8.7	8.7	..
Asia-Pacific (24) average ³	..	..	..	9.5	10.1	10.0	9.7	10.1	10.4	9.9
LAC average ⁴	9.9	10.1	11.0	10.5	10.9	11.1	11.3	11.3	11.4	11.4
OECD average ^{1,5}	10.9	10.8	10.7	10.6	10.8	10.9	11.0	11.0	10.9	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

2. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

3. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

4. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

5. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/erz3xa>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	27.5	28.8	27.0	29.0	26.9	27.6	27.1	26.3	25.5	..
Bhutan	44.9	32.2	42.7	34.8	42.2	43.5	47.4	50.0	47.8	40.6
China ²	..	..	..	..	..	..	..	..	..	41.3
Cook Islands	..	..	60.8	60.6	74.4	65.0	66.5	63.4	61.4	66.4
Fiji	..	..	..	67.4	72.0	71.2	66.2	65.6	68.6	70.0
Indonesia	47.6	44.7	41.7	41.8	44.4	43.3	39.8	42.7	41.8	40.6
Japan ¹	17.2	19.3	18.0	18.7	19.8	21.0	20.4	21.0	19.5	..
Kazakhstan	..	34.7	33.8	50.2	52.7	46.5	48.1	51.1	50.2	51.8
Korea ¹	42.7	38.4	31.3	33.7	30.0	28.0	28.1	27.7	26.3	25.8
Lao PDR	..	..	..	76.2	76.9	76.4	77.4	76.2	76.6	76.4
Malaysia	45.2	39.8	27.9	28.4	23.6	33.0	35.6	34.8	25.8	26.0
Maldives	..	..	93.7	92.7	72.3	73.7	75.4	76.7	79.0	78.5
Mongolia	..	..	40.4	45.5	53.4	48.9	51.3	49.6	50.8	49.5
Nauru	..	..	..	..	100.0	47.8	41.3	35.1	29.8	21.4
New Zealand ¹	34.8	34.7	31.7	39.6	39.2	38.9	38.4	38.4	37.9	38.9
Papua New Guinea	..	24.9	25.5	29.6	31.5	34.3	37.5	38.5	37.6	42.0
Philippines	50.2	42.0	40.7	41.3	40.0	39.0	39.1	40.3	43.0	42.5
Samoa	..	..	76.0	75.3	75.6	76.9	77.2	77.9	77.0	78.0
Singapore	..	31.1	32.9	34.4	31.3	31.7	31.8	28.5	29.5	28.8
Solomon Islands	..	..	75.8	69.1	72.0	69.1	70.1	69.8	73.1	70.6
Thailand	..	61.9	53.4	54.4	54.9	56.2	56.9	57.4	56.7	55.1
Tokelau	..	..	52.2	48.9	51.9	48.9	45.4	44.2	52.7	46.3
Vanuatu	..	96.8	95.6	95.6	96.9	97.0	97.1	97.0	96.9	96.5
Viet Nam	..	..	54.6	62.1	62.0	64.4	67.1	65.7	63.6	63.7
Africa (30) average ³	..	..	..	51.9	50.2	51.2	52.2	52.3	51.9	..
Asia-Pacific (24) average ⁴	..	..	..	51.3	54.1	51.4	51.5	51.2	50.9	49.8
LAC average ⁵	58.0	56.6	51.8	51.2	50.1	50.4	50.6	50.7	50.3	49.8
OECD average ^{1,6}	33.9	33.6	32.6	33.8	33.2	33.2	33.0	33.0	32.7	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.

3. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

4. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

5. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

6. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/jay467>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	2.4	3.7	3.9	3.5	3.6	3.7	3.6	3.6	3.4	..
Bhutan	1.3	1.5	1.6	2.1	2.5	2.6	2.5	2.6	2.7	2.8
China ²	..	..	8.8	9.1	8.6	7.8	7.6	7.6	7.3	6.7
Cook Islands	..	..	10.8	11.0	11.6	12.5	12.5	12.6	13.3	13.0
Fiji	..	..	..	8.7	9.3	9.8	7.5	7.8	7.6	7.5
Indonesia	2.7	2.3	3.6	3.4	3.9	3.7	3.3	3.5	3.6	3.4
Japan ¹	1.9	2.3	2.4	2.5	3.7	4.2	4.1	4.1	4.1	..
Kazakhstan	..	4.4	4.9	3.1	3.0	2.3	3.2	3.1	3.3	3.9
Korea ¹	3.6	3.6	3.8	3.9	4.0	3.6	3.9	4.1	4.1	4.3
Lao PDR	..	..	..	3.3	3.6	4.3	3.6	3.5	3.4	3.3
Malaysia	2.2	1.7	1.0	1.0	1.0	2.7	3.3	3.2	1.7	1.0
Maldives	..	..	0.0	0.0	7.9	9.6	9.3	9.4	9.4	8.7
Mongolia	..	..	5.3	5.9	6.2	4.5	4.8	5.8	6.8	6.7
Nauru	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	8.3	8.1	8.0	9.3	9.5	9.5	9.4	9.5	9.7	9.8
Papua New Guinea	..	3.3	2.3	2.3	2.9	2.7	2.5	2.2	2.1	2.4
Philippines ³	1.7	1.5	2.0	1.8	2.1	2.1	2.2	2.2	2.0	2.1
Samoa	..	..	7.2	6.9	9.3	9.6	9.4	9.9	10.9	10.7
Singapore	..	1.3	2.2	2.4	2.5	2.4	2.5	2.3	2.2	2.2
Solomon Islands	..	..	11.6	6.3	7.6	7.0	6.2	6.6	6.9	5.8
Thailand	..	3.4	3.6	3.7	4.0	3.9	3.9	3.8	3.9	3.5
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	9.1	10.9	6.3	7.3	7.0	6.4	7.3	8.2	7.6
Viet Nam	..	..	5.6	7.2	6.1	6.0	6.0	6.3	6.2	6.0
Africa (30) average ⁴	..	..	..	4.4	5.0	5.0	5.0	5.0	5.1	..
Asia-Pacific (24) average ⁵	..	..	..	4.5	5.0	5.1	4.9	5.0	5.1	5.0
LAC average ⁶	5.4	5.5	6.8	6.4	7.1	7.2	7.3	7.2	7.3	7.2
OECD average ^{1,7}	6.6	6.6	6.8	6.7	6.9	6.9	7.0	7.0	7.1	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).
2. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
3. The data exclude revenue from VAT on imports. This revenue could not be distinguished from revenue from other import duties and is currently classified under heading 5120 (taxes on specific goods and services).
4. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).
5. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.
6. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).
7. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/d95kn3>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	8.4	12.0	13.1	13.8	13.1	13.3	13.2	12.5	12.0	..
Bhutan	15.4	16.7	18.0	15.1	18.3	19.3	19.3	19.1	21.7	26.8
China ²	..	..	..	..	..	..	..	..	..	30.2
Cook Islands	..	..	43.4	41.1	52.4	46.6	46.1	44.4	44.6	48.5
Fiji	..	..	..	40.4	41.0	41.3	32.4	32.3	32.2	33.8
Indonesia	35.5	29.4	29.2	29.6	31.9	30.4	27.8	30.5	30.3	29.0
Japan ¹	7.2	9.1	8.8	9.6	12.2	13.7	13.3	13.0	12.8	..
Kazakhstan	..	22.2	18.8	13.1	14.3	14.8	21.3	19.2	19.4	23.2
Korea ¹	18.9	17.0	15.8	17.5	17.2	15.3	15.8	16.0	15.3	15.7
Lao PDR	..	..	..	28.6	29.4	33.9	30.5	31.8	31.4	31.5
Malaysia	11.1	11.9	6.7	7.2	6.5	18.9	23.6	24.2	13.4	8.2
Maldives	..	..	0.0	0.0	41.9	49.5	47.1	46.7	48.6	46.9
Mongolia	..	..	18.9	23.4	30.6	23.7	25.0	27.0	28.2	27.5
Nauru	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	24.5	24.9	23.5	30.7	30.4	30.2	29.9	30.2	29.6	30.4
Papua New Guinea	..	24.9	11.1	13.3	15.9	17.9	19.1	18.0	16.4	18.9
Philippines ³	10.6	9.5	12.9	13.0	13.2	13.0	13.5	13.1	11.3	11.5
Samoa	..	..	38.2	35.0	40.3	40.4	38.5	40.0	40.1	41.7
Singapore	..	8.3	16.8	19.6	18.9	18.6	18.9	16.5	16.8	16.5
Solomon Islands	..	..	75.8	33.3	32.9	30.1	28.8	29.4	28.8	28.6
Thailand	..	23.1	20.6	20.8	21.9	20.8	21.5	21.9	22.2	20.6
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	56.4	57.1	38.8	42.2	42.8	41.6	42.5	45.8	44.6
Viet Nam	..	..	28.1	33.3	35.6	34.7	34.6	36.2	36.1	34.4
Africa (30) average ⁴	..	..	..	29.7	29.7	29.7	29.9	30.2	30.2	..
Asia-Pacific (24) average ⁵	..	..	..	21.7	24.3	24.8	24.4	24.5	24.2	24.7
LAC average ⁶	29.5	28.7	30.4	30.1	31.5	31.5	32.0	31.7	31.9	31.4
OECD average ^{1,7}	20.5	20.4	20.7	21.3	21.3	21.1	20.9	21.2	21.2	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.

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

4. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

5. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. The Asia-Pacific (24) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.

6. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

7. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatLink  <https://stat.link/t45cwp>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	4.0	4.3	3.3	3.0	2.9	2.9	2.8	2.9	2.8	..
Bhutan	2.5	1.4	2.2	2.8	3.3	3.1	3.4	4.0	3.0	1.2
China ²	..	..	1.8	2.5	2.5	2.5	2.2	2.2	2.0	2.2
Cook Islands	..	..	4.1	5.0	4.6	4.7	5.3	5.1	4.8	4.6
Fiji	..	..	..	5.8	7.0	7.0	7.8	8.0	8.5	8.0
Indonesia	0.9	1.2	1.5	1.4	1.5	1.6	1.4	1.4	1.4	1.3
Japan ¹	2.1	2.0	2.0	1.9	1.8	1.8	1.7	2.1	1.7	..
Kazakhstan	..	2.1	3.1	8.3	7.7	4.6	3.7	4.8	4.9	4.5
Korea ¹	4.1	4.1	3.4	3.4	2.5	2.6	2.6	2.6	2.5	2.4
Lao PDR	..	..	..	4.3	4.7	4.1	4.5	3.7	4.3	4.1
Malaysia	5.4	2.9	2.5	2.4	2.2	1.6	1.3	1.0	1.2	1.8
Maldives	..	..	11.0	8.1	5.6	4.6	5.4	5.9	5.7	5.7
Mongolia	..	..	4.9	4.8	3.8	4.1	4.1	3.8	4.6	4.5
Nauru	..	..	..	..	7.7	10.3	6.0	9.7	9.8	9.6
New Zealand ¹	2.8	2.5	2.0	1.9	1.9	1.9	1.8	1.8	1.9	1.9
Papua New Guinea	..	..	3.0	2.8	2.8	2.5	2.4	2.5	2.7	2.9
Philippines ³	6.3	4.9	4.2	3.9	4.2	4.1	4.1	4.5	5.4	5.5
Samoa	..	..	7.1	7.9	8.1	8.7	9.4	9.4	10.0	9.4
Singapore	..	2.0	1.3	1.3	1.3	1.3	1.2	1.2	1.1	1.2
Solomon Islands	..	..	6.2	6.7	8.9	8.9	8.8	8.9	10.6	8.4
Thailand	..	5.5	5.5	5.7	5.0	5.4	5.3	5.3	5.1	5.1
Tokelau	..	..	7.4	8.6	8.8	7.4	6.7	7.4	9.5	8.9
Vanuatu	..	6.5	7.3	6.7	5.9	6.2	5.9	6.4	6.4	6.1
Viet Nam	..	..	4.8	5.6	4.1	4.6	5.0	4.6	4.2	4.4
Africa (30) average ⁴	..	..	..	3.2	3.2	3.4	3.5	3.5	3.4	..
Asia-Pacific (24) average ⁵	..	..	..	4.6	4.5	4.4	4.3	4.6	4.8	4.5
LAC average ⁶	4.2	4.3	3.9	3.7	3.4	3.6	3.6	3.7	3.7	3.8
OECD average ^{1,7}	3.7	3.6	3.3	3.3	3.3	3.3	3.4	3.3	3.2	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).
2. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
3. The data include revenues from VAT on imports, usually classified under heading 5110 (taxes on general consumption). This revenue could not be distinguished from revenue from other import duties.
4. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).
5. Represents an unweighted average of the 24 Asian and Pacific economies in this publication. Data for 2018 are used for Australia and Japan in the calculation as data for 2019 are not available. See the country tables in Chapter 4 for further information.
6. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).
7. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

StatL <https://stat.link/mbi8p3>

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ¹	13.8	14.1	11.3	11.9	10.5	10.4	10.0	10.1	9.9	..
Bhutan	29.4	15.5	24.7	19.6	23.9	22.6	26.4	29.2	24.2	11.9
China ²	..	..	..	..	..	..	..	..	..	9.9
Cook Islands	..	..	16.3	18.6	20.6	17.7	19.5	18.1	16.1	17.3
Fiji	..	..	..	26.9	30.9	29.8	33.7	33.2	36.3	36.1
Indonesia	12.1	15.3	12.4	12.2	12.6	12.9	12.0	12.2	11.6	11.6
Japan ¹	7.9	7.9	7.1	7.2	6.0	5.8	5.7	6.6	5.3	..
Kazakhstan	..	10.3	12.1	35.1	36.3	29.5	24.9	30.2	29.1	26.8
Korea ¹	21.6	19.7	14.5	15.1	10.8	10.9	10.5	10.1	9.4	8.7
Lao PDR	..	..	..	37.8	38.6	32.9	37.9	33.7	39.3	38.8
Malaysia	27.5	20.5	17.1	17.3	14.1	11.0	9.0	7.8	9.4	14.4
Maldives	..	..	92.2	90.8	29.8	23.5	27.6	29.3	29.8	30.9
Mongolia	..	..	17.3	19.0	18.6	21.3	21.6	17.8	18.9	18.8
Nauru	..	..	..	..	91.6	44.6	38.2	33.3	27.8	19.9
New Zealand ¹	8.2	7.5	5.9	6.4	6.1	6.1	5.9	5.7	5.8	5.8
Papua New Guinea	..	..	14.4	16.3	15.6	16.4	18.4	20.5	21.2	23.0
Philippines ³	39.1	32.0	27.0	27.6	26.2	25.5	25.1	26.6	31.2	30.5
Samoa	..	..	37.8	40.2	35.3	36.5	38.7	38.0	36.9	36.3
Singapore	..	13.0	10.1	10.3	9.5	10.0	9.2	8.8	8.7	8.7
Solomon Islands	..	..	40.7	35.3	38.4	38.4	40.6	39.8	43.9	41.3
Thailand	..	37.0	31.5	32.1	27.1	28.3	29.0	30.0	28.8	29.4
Tokelau	..	..	52.2	48.9	51.9	48.9	45.4	44.2	52.7	46.3
Vanuatu	..	40.4	38.6	40.8	33.7	38.1	38.7	37.6	36.0	35.4
Viet Nam	..	..	24.2	26.2	24.1	26.6	29.0	26.3	24.2	25.5
Africa (30) average ⁴	..	..	..	20.9	19.7	20.7	21.4	21.2	20.8	..
Asia-Pacific (24) average	..	..	..	27.1	26.6	23.8	24.2	23.9	24.2	22.6
LAC average ⁵	27.0	26.4	19.8	19.2	16.6	17.0	16.8	17.2	16.7	16.6
OECD average ^{1,6}	11.5	11.4	10.1	10.6	10.0	10.1	10.1	9.9	9.6	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (37) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2020), [Revenue Statistics 2020](#).

2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.

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

4. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2020](#).

5. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication [Revenue Statistics in Latin America and the Caribbean 2021](#).

6. Represents an unweighted average for the 37 OECD member countries included in the publication [Revenue Statistics 2020](#).

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ^{1,2}	588	705	1 177	1 417	1 625	1 661	1 764	1 850	1 947	..
Bhutan ²	14 226	20 460	50 862	76 860	122 500	136 911	152 390	163 456	172 759	178 370
China	7 972	10 028	27 009	41 212	64 356	68 886	74 640	83 204	91 928	98 652
Cook Islands	..	..	314 585	339 219	409 195	439 214	465 766	504 258	548 693	528 123
Fiji	3 275	3 572	5 440	6 024	9 167	9 822	10 327	11 065	11 651	11 874
Indonesia	754 614	1 520 683	4 323 057	6 864 133	10 569 705	11 526 333	12 401 729	13 589 826	14 838 312	15 833 943
Japan ¹	533 393	528 447	530 923	499 429	518 235	532 786	536 851	547 548	548 122	..
Kazakhstan	1 672	2 600	12 850	21 816	39 676	40 884	46 971	54 379	61 820	69 533
Lao PDR	..	..	..	61 997	106 797	117 252	129 279	140 698	152 414	164 017
Korea	544 082	651 634	1 089 660	1 322 611	1 562 929	1 658 020	1 740 780	1 835 698	1 893 497	1 913 964
Maldives	..	..	23 915	33 129	56 867	63 147	67 300	72 873	81 994	88 827
Malaysia	282	356	665	821	1 106	1 177	1 250	1 372	1 447	1 511
Mongolia	933	1 224	4 957	9 757	22 227	23 150	23 943	27 876	32 411	37 281
Nauru ²	..	..	29 000	54 000	114 000	104 000	137 000	145 000	160 000	166 000
New Zealand ¹	105	122	189	206	245	258	275	293	304	308
Papua New Guinea	10 701	9 736	28 304	38 752	57 131	60 139	65 038	72 522	79 159	84 554
Philippines	2 773	3 698	7 198	9 399	13 207	13 944	15 132	16 557	18 265	19 516
Samoa ^{2,3}	733	796	1 758	1 742	1 911	2 089	2 110	2 108	2 108	2 161
Singapore ⁴	150	169	278	336	405	426	450	480	512	509
Solomon Islands	..	..	5 347	7 279	9 850	10 345	10 957	11 703	12 522	12 834
Thailand ⁵	4 695	4 989	8 846	10 621	13 132	13 589	14 345	15 246	16 164	16 816
Tokelau ^{2,6}	..	..	8 399	9 597	12 355	14 222	14 838	15 000	15 739	15 800
Vanuatu	31 606	37 627	53 926	67 912	79 109	82 798	87 250	94 887	100 771	106 740
Viet Nam	313 623	441 646	1 246 769	2 157 828	3 937 856	4 192 862	4 502 733	5 005 975	5 542 332	6 037 348

.. Not available

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

1. The year Y is calculated (at annual rate) as the average of: Q2(Y) to Q1(Y+1) for Japan; and Q3(Y) to Q2(Y+1) for Australia and New Zealand.
2. Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2019 represent the period from July 2019 to June 2020.
3. The year Y is calculated using the formula $GDP(Y)/2 + GDP(Y-1)/2$. This is done in order to make the value of the GDP correspond more closely to a July(Y-1)-to-June(Y) fiscal year.
4. Data are on a fiscal year basis ending 31st March. For example, the data for 2019 represent 1 April 2019 to 31 March 2020.
5. Data are on a fiscal year basis ending 30th September. For example, the data for 2019 represents 1 October 2018 to 30 September 2019.
6. 2019: Data are provisional.

Source: OECD National Accounts data for Australia, Indonesia, Japan, Korea and New Zealand; National Statistical Offices for China, Cook Islands, Fiji, Kazakhstan, Lao PDR, Malaysia, Maldives, Mongolia, Philippines, Singapore, Thailand, Tokelau and Viet Nam; Asian Development Bank's Key Indicators Database for Papua New Guinea, Solomon Islands and Vanuatu; IMF *World Economic Outlook* (WEO) April 2021 data for Bhutan. Data for 2018 and 2019 were estimated for the Solomon Islands and Vanuatu, using the GDP growth rates of the IMF's *World Economic Outlook* (WEO) April 2021 edition.

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia ^{1, 2}	436 263	408 375	985 048	1 299 443	1 464 338	1 247 832	1 310 918	1 417 660	1 454 629	..
Bhutan ²	398	469	1 151	1 648	1 993	2 148	2 254	2 537	2 548	2 569
China	961 602	1 211 332	3 550 328	6 087 192	10 475 625	11 061 573	11 233 314	12 310 491	13 894 908	14 279 903
Cook Islands	..	..	231	244	339	306	324	358	380	348
Fiji	2 268	1 678	3 378	3 140	4 857	4 682	4 930	5 353	5 581	5 497
Indonesia	259 373	180 566	472 983	755 256	891 051	860 741	932 066	1 015 488	1 042 680	1 120 141
Japan ¹	4 408 334	4 900 526	4 508 703	5 690 809	4 896 054	4 403 106	4 934 168	4 880 842	4 963 170	..
Kazakhstan	22 166	18 292	104 850	148 047	221 416	184 388	137 289	166 806	179 340	181 667
Lao PDR	..	..	..	7 504	13 266	14 363	15 905	17 056	18 133	18 881
Korea	572 412	576 341	1 172 370	1 144 691	1 484 173	1 465 577	1 499 910	1 623 599	1 721 070	1 642 473
Maldives	..	..	1 868	2 588	3 690	4 098	4 367	4 729	5 321	5 764
Malaysia	100 169	93 790	193 550	255 018	338 066	301 355	301 255	319 109	358 712	364 684
Mongolia	1 181	1 137	4 235	7 185	12 227	11 750	11 159	11 426	13 138	13 997
Nauru ²	..	..	24	50	103	78	102	111	120	115
New Zealand ¹	69 286	55 432	138 914	148 372	203 188	179 756	191 225	208 260	210 017	203 078
Papua New Guinea	7 442	3 499	9 545	14 251	23 211	21 723	20 759	22 743	24 035	24 960
Philippines	94 106	83 667	155 980	208 369	297 484	306 446	318 627	328 481	346 842	376 796
Samoa ^{2, 3}	286	256	649	686	823	862	807	831	837	826
Singapore ⁴	100 936	97 930	184 360	246 080	319 713	310 154	325 593	347 480	379 378	372 888
Solomon Islands	..	..	699	903	1 338	1 311	1 381	1 458	1 566	1 579
Thailand ⁵	149 701	124 127	256 347	335 010	404 354	396 635	406 545	449 365	500 081	541 564
Tokelau ^{2, 6}	..	..	6	7	10	10	10	11	11	10
Vanuatu	273	273	527	681	817	774	798	880	928	924
Viet Nam	26 892	31 176	77 520	112 825	185 759	191 288	201 326	220 376	240 766	259 924

.. Not available

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

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

2. Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2019 represent the period from July 2019 to June 2020.

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

4. Data are on a fiscal year basis ending 31st March. For example, the data for 2019 represent 1 April 2019 to 31 March 2020.

5. Data are on a fiscal year basis ending 30th September. For example, the data for 2019 represents 1 October 2018 to 30 September 2019.

6. 2019: Data are provisional.

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

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia	125 058	124 385	290 788	328 349	399 343	348 153	362 049	404 006	417 175	..
Bhutan	34	42	104	232	272	290	291	348	321	265
China ¹	..	..	599 678	1 081 331	1 939 874	2 005 974	1 961 814	2 135 982	2 364 024	3 154 303
Cook Islands	..	..	58	66	75	82	88	101	113	93
Fiji	..	..	..	680	1 102	1 105	1 140	1 296	1 312	1 221
Indonesia	19 709	14 213	57 818	85 766	108 382	104 245	111 934	117 917	124 842	129 793
Japan	1 153 894	1 263 376	1 241 967	1 509 609	1 482 193	1 351 487	1 516 233	1 531 474	1 589 706	..
Kazakhstan	..	3 643	27 329	35 169	46 682	28 652	20 478	26 658	30 416	30 294
Lao PDR	..	..	..	860	1 630	1 803	1 894	1 883	1 971	1 981
Korea	108 274	120 547	278 198	256 154	347 014	347 879	371 149	411 689	460 420	449 659
Maldives	..	..	223	231	700	794	861	955	1 026	1 072
Malaysia	19 726	13 180	28 674	35 259	51 794	43 775	42 264	42 679	44 872	45 392
Mongolia	..	..	1 201	1 819	2 465	2 244	2 129	2 461	3 157	3 391
Nauru	..	..	..	..	9	18	16	32	42	56
New Zealand	23 510	18 037	47 059	44 906	63 532	56 824	60 268	65 820	69 065	65 619
Papua New Guinea	..	469	1 981	2 417	4 176	3 302	2 747	2 818	3 031	3 105
Philippines	15 201	12 770	24 304	29 501	47 563	49 780	51 815	55 153	60 267	67 963
Samoa	..	..	122	134	189	204	197	206	227	212
Singapore	..	14 865	24 305	30 691	42 705	40 476	42 488	48 057	49 080	49 586
Solomon Islands	..	..	107	171	308	303	298	328	377	323
Thailand	..	18 414	45 006	59 001	74 221	74 958	73 566	78 798	88 414	93 324
Tokelau	..	..	1	1	2	2	2	2	2	2
Vanuatu	..	44	100	111	142	126	122	151	166	158
Viet Nam	..	..	15 444	24 361	31 962	33 096	34 833	38 216	41 444	45 355

.. Not available

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

1. 2007 to 2018: The figures for China do not include revenue from social security contributions as detailed data were not available.

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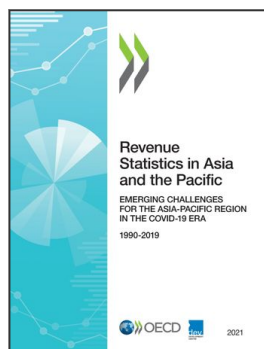
Table 3.20. Exchange rates used, national currency per US dollar

	1997	2000	2007	2010	2014	2015	2016	2017	2018	2019
Australia	1.35	1.73	1.20	1.09	1.11	1.33	1.35	1.31	1.34	..
Bhutan	35.77	43.64	44.19	46.65	61.47	63.75	67.62	64.44	67.79	69.44
China	8.29	8.28	7.61	6.77	6.14	6.23	6.64	6.76	6.62	6.91
Cook Islands	1.51	2.21	1.36	1.39	1.21	1.43	1.44	1.41	1.45	1.52
Fiji	1.44	2.13	1.61	1.92	1.89	2.10	2.10	2.07	2.09	2.16
Indonesia	2 909.38	8 421.78	9 139.99	9 088.49	11 862.06	13 391.17	13 305.63	13 382.56	14 230.93	14 135.67
Japan	121.00	107.84	117.76	87.76	105.85	121.00	108.80	112.18	110.44	..
Kazakhstan	75.44	142.13	122.55	147.36	179.19	221.73	342.13	326.00	344.71	382.75
Lao PDR	1 251.52	8 217.50	9 596.76	8 261.35	8 050.37	8 163.50	8 128.03	8 249.35	8 405.27	8 686.67
Korea	950.51	1 130.64	929.45	1 155.43	1 053.06	1 131.31	1 160.59	1 130.64	1 100.19	1 165.29
Maldives	11.77	11.77	12.80	12.80	15.41	15.41	15.41	15.41	15.41	15.41
Malaysia	2.81	3.80	3.44	3.22	3.27	3.91	4.15	4.30	4.04	4.14
Mongolia	789.73	1 076.44	1 170.40	1 357.90	1 817.94	1 970.31	2 145.53	2 439.78	2 467.05	2 663.54
Nauru	1.35	1.73	1.20	1.09	1.11	1.33	1.35	1.31	1.34	1.44
New Zealand	1.51	2.21	1.36	1.39	1.21	1.43	1.44	1.41	1.45	1.52
Papua New Guinea	1.44	2.78	2.97	2.72	2.46	2.77	3.13	3.19	3.29	3.39
Philippines	29.47	44.19	46.15	45.11	44.40	45.50	47.49	50.40	52.66	51.80
Samoa	2.56	3.12	2.71	2.54	2.32	2.42	2.61	2.54	2.52	2.62
Singapore	1.49	1.72	1.51	1.36	1.27	1.38	1.38	1.38	1.35	1.36
Solomon Islands	3.72	5.09	7.65	8.07	7.36	7.89	7.93	8.03	8.00	8.13
Thailand	31.36	40.19	34.51	31.70	32.48	34.26	35.29	33.93	32.32	31.05
Tokelau	1.51	2.21	1.36	1.39	1.21	1.43	1.44	1.41	1.45	1.52
Vanuatu	115.87	137.87	102.33	99.70	96.86	107.00	109.31	107.77	108.53	115.57
Viet Nam	11 662.21	14 166.28	16 083.20	19 125.36	21 198.72	21 919.14	22 365.38	22 715.58	23 019.60	23 227.33

.. Not available

Source: OECD National Accounts data for Australia, the Cook Islands, Indonesia, Japan, Korea, Nauru and New Zealand; IMF's World Economic Outlook (April 2021) for the Bhutan, China, Fiji, Kazakhstan, Lao PDR, Malaysia, Maldives, Mongolia, Nauru, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, Thailand, Viet Nam and Vanuatu.

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