

3

Tax levels and tax structure, 1990-2020

Comparative tables, 1990-2020

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

Figures referring to 1991-99, 2011-12 in Table 3.1 and Table 3.2 and figures relating to 1998-99, 2001-06, 2008-09 and 2011-14 in Tables 3.5 to 3.20 have been omitted because of lack of space. Complete series are, however, available on line at OECD (2022), “Revenue Statistics - Asian and Pacific Economies: Comparative tables”, OECD Tax statistics (database).

Table 3.1. Total tax revenue as percentage of GDP, 1990-2020

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Australia ¹	28.1	30.5	28.9	29.8	29.9	30.2	29.9	29.3	29.5	26.8
Bangladesh	..	7.1	7.1	7.5	7.5	7.7	7.8	7.7	8.5	8.4
Bhutan	5.1	9.0	10.1	10.1	8.2	9.2	9.9	8.5	9.1	10.0
Cambodia	..	..	..	..	..	..	7.9	8.2	9.7	10.6
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	27.7	25.3	25.5	24.5	24.1	24.8	25.8	26.6	27.2	27.0
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.5	26.1	26.1	27.6
Kyrgyzstan	25.6	11.7	12.4	13.6	13.7	14.2	15.7	17.2	18.4	18.6
Korea ¹	18.6	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
Pakistan	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	21.1	24.0	22.0	19.1
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 ³	..	..	..	..	19.6	19.6	18.9	19.9	19.9	20.9
Africa (30) average ⁵	..	..	..	..	..	..	..	..	..	..
Asia-Pacific (28) average ^{6,7}	..	..	..	..	..	..	..	..	..	..
LAC average ⁸	15.6	18.0	18.3	18.4	18.7	19.1	19.9	20.5	21.2	21.2
OECD average ^{1,9,10}	30.8	33.0	32.5	32.3	32.2	32.2	32.7	32.8	32.9	32.3
	2009	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia ¹	25.5	25.2	27.0	27.2	27.7	27.5	28.5	28.5	27.7	..
Bangladesh	8.8	9.9	10.8	10.7	10.6	10.2	10.4	9.8	9.0	10.2
Bhutan	13.7	14.1	13.4	13.6	13.5	12.9	13.7	12.6	10.5	8.9
Cambodia	6.9	7.3	12.9	15.5	15.6	15.8	16.9	18.6	21.7	20.2
China ²	17.1	17.8	18.6	18.5	18.1	17.5	17.4	17.0	22.1	20.1
Cook Islands	26.7	26.9	25.1	22.1	26.7	27.1	28.3	29.8	28.0	19.7
Fiji	21.6	21.6	23.7	22.7	23.6	23.1	24.2	23.5	22.3	16.6
Indonesia ³	11.0	11.4	12.5	12.2	12.1	12.0	11.6	12.0	11.6	10.1
Japan ¹	25.7	26.2	28.6	30.0	30.2	30.3	30.9	31.6	31.4	..
Kazakhstan	21.2	23.8	22.6	21.1	15.5	14.9	16.0	17.0	16.7	14.1
Kyrgyzstan	17.6	17.8	20.3	20.4	19.1	19.5	19.3	20.3	19.4	17.4
Korea ¹	22.6	22.4	23.1	23.4	23.7	24.7	25.4	26.7	27.3	28.0
Lao PDR	..	11.5	12.9	12.3	12.6	11.9	11.0	10.9	10.6	8.9
Maldives	8.9	8.9	17.4	19.0	19.4	19.7	20.1	19.4	19.0	19.1
Malaysia	15.5	13.8	15.8	15.3	14.5	14.0	13.4	12.5	12.4	11.4
Mongolia	22.3	25.3	23.5	20.2	19.3	19.1	21.4	23.9	23.9	21.2
Nauru	..	..	..	8.3	23.1	15.6	29.0	35.4	48.3	47.5
New Zealand ¹	30.2	30.3	30.5	31.2	31.5	31.4	31.3	32.2	31.5	32.2
Pakistan	..	..	9.3	9.8	11.2	11.2	11.4	10.2	10.0	10.4
Papua New Guinea ⁴	15.9	17.0	18.4	18.0	15.2	13.2	12.4	12.6	12.5	11.6
Philippines	14.4	14.2	15.5	16.0	16.2	16.2	16.8	17.4	18.1	17.8
Samoa	20.7	19.3	24.2	23.0	23.7	22.9	23.2	23.9	24.0	25.0
Singapore	12.4	12.5	13.2	13.4	13.0	13.1	13.8	12.9	13.2	12.8
Solomon Islands	16.5	18.9	23.3	23.0	23.1	21.6	22.5	24.1	20.4	18.8
Thailand	16.6	17.6	19.3	18.4	18.9	18.1	17.5	17.7	17.2	16.5
Tokelau	15.5	17.7	16.2	17.1	15.1	14.7	16.8	18.1	19.2	20.8
Vanuatu	17.6	16.3	17.2	17.4	16.3	15.3	17.1	17.8	17.0	14.2
Viet Nam ³	20.0	25.3	23.2	22.2	22.5	23.0	23.2	23.2	24.2	22.7
Africa (30) average ⁵	14.8	14.8	15.8	16.0	16.1	16.0	16.1	16.3	16.6	..
Asia-Pacific (28) average ^{6,7}	..	18.2	19.2	18.6	19.0	18.4	19.4	20.0	20.3	19.1
LAC average ⁸	20.5	20.9	21.6	21.8	22.3	22.2	22.3	22.5	22.7	21.9
OECD average ^{1,9,10}	31.6	31.6	32.7	32.9	32.9	33.6	33.4	33.5	33.4	33.5

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

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.
3. Social security contributions data for Indonesia are only available for 2015 to 2020 and are deemed negligible in earlier years. Social security data for Viet Nam are not available prior to 2010.
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 2021](#).
6. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) 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, in Viet Nam where SSC data are not available before 2010 and in China where SSC data are not available before 2019. The Asia-Pacific (28) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
7. 2020: Data for 2019 are used for Australia and Japan in the calculation of the Asia-Pacific average in 2020 as data for 2020 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 2022](#).
9. 1990 to 2019: represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).
10. 2020: calculated by applying the unweighted average percentage change for 2020 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2019.

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Table 3.2. Total tax revenue (excluding social security contributions) as percentage of GDP, 1990-2020

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Australia ¹	28.1	30.5	28.9	29.8	29.9	30.2	29.9	29.3	29.5	26.8
Bangladesh	..	7.1	7.1	7.5	7.5	7.7	7.8	7.7	8.5	8.4
Bhutan	5.1	9.0	10.1	10.1	8.2	9.2	9.9	8.5	9.1	10.0
Cambodia	..	..	..	..	..	..	7.9	8.2	9.7	10.6
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	20.4	16.4	16.2	15.1	14.8	15.4	16.3	16.9	17.3	16.5
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.4	25.9	25.7	27.2
Kyrgyzstan	25.6	11.7	12.4	13.6	13.7	14.2	15.7	17.2	18.4	18.6
Korea ¹	16.7	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
Pakistan	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	21.1	24.0	22.0	19.1
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 (28) average ^{4, 5}	..	..	..	..	..	..	..	..	..	..
LAC average ⁶	13.3	15.3	15.4	15.5	16.0	16.4	17.1	17.7	18.3	18.3
OECD average ^{1, 7, 8}	23.7	24.6	24.0	23.8	23.7	23.8	24.4	24.6	24.7	23.9
	2009	2010	2013	2014	2015	2016	2017	2018	2019	2020
Australia ¹	25.5	25.2	27.0	27.2	27.7	27.5	28.5	28.5	27.7	..
Bangladesh	8.8	9.9	10.8	10.7	10.6	10.2	10.4	9.8	9.0	10.2
Bhutan	13.7	14.1	13.4	13.6	13.5	12.9	13.7	12.6	10.5	8.9
Cambodia	6.9	7.3	12.9	15.5	15.6	15.8	16.9	18.6	21.7	20.2
China	17.1	17.8	18.6	18.5	18.1	17.5	17.4	17.0	16.0	15.2
Cook Islands	26.7	26.9	25.1	22.1	26.7	27.1	28.3	29.8	28.0	19.7
Fiji	21.6	21.6	23.7	22.7	23.6	23.1	24.2	23.5	22.3	16.6
Indonesia	11.0	11.4	12.5	12.2	12.0	11.6	11.2	11.5	11.1	9.5
Japan ¹	15.2	15.5	16.9	18.1	18.3	18.1	18.6	18.9	18.5	..
Kazakhstan	20.7	23.2	22.0	20.5	15.0	14.4	15.5	16.4	16.1	13.3
Kyrgyzstan	17.6	17.8	20.3	20.4	19.1	19.5	19.3	20.3	19.4	17.4
Korea ¹	17.4	17.2	17.0	17.1	17.4	18.3	18.8	19.9	20.0	20.1
Lao PDR	..	11.5	12.9	12.3	12.6	11.9	11.0	10.9	10.6	8.9
Maldives	8.9	8.9	17.4	19.0	19.4	19.7	20.1	19.4	19.0	19.1
Malaysia	15.2	13.6	15.6	15.1	14.3	13.8	13.1	12.2	12.1	11.1
Mongolia	18.4	22.0	19.2	16.2	15.1	14.7	16.9	19.1	19.2	17.3
Nauru	..	..	..	8.3	23.1	15.6	29.0	35.4	48.3	47.5
New Zealand ¹	30.2	30.3	30.5	31.2	31.5	31.4	31.3	32.2	31.5	32.2
Pakistan	..	..	9.3	9.8	11.2	11.2	11.4	10.2	10.0	10.4
Papua New Guinea ²	15.9	17.0	18.4	18.0	15.2	13.2	12.4	12.6	12.5	11.6
Philippines	12.5	12.4	13.5	13.8	13.9	14.0	14.5	15.0	15.5	15.0
Samoa	20.7	19.3	24.2	23.0	23.7	22.9	23.2	23.9	24.0	25.0
Singapore	12.4	12.5	13.2	13.4	13.0	13.1	13.8	12.9	13.2	12.8
Solomon Islands	16.5	18.9	23.3	23.0	23.1	21.6	22.5	24.1	20.4	18.8
Thailand	15.7	16.4	18.5	17.4	17.8	17.1	16.5	16.7	16.2	15.5
Tokelau	15.5	17.7	16.2	17.1	15.1	14.7	16.8	18.1	19.2	20.8
Vanuatu	17.6	16.3	17.2	17.4	16.3	15.3	17.1	17.8	17.0	14.2
Viet Nam	20.0	21.6	18.0	17.2	17.3	17.3	17.3	17.2	17.4	15.8
Africa (30) average ³	..	13.5	14.6	14.7	14.7	14.7	14.8	15.0	15.2	..
Asia-Pacific (28) average ^{4, 5}	..	17.2	18.1	17.5	17.9	17.3	18.2	18.7	18.8	17.6
LAC average ⁶	17.3	17.6	18.0	18.2	18.5	18.5	18.4	18.7	18.8	17.9
OECD average ^{1, 7, 8}	22.9	23.0	23.9	24.1	24.1	24.7	24.5	24.5	24.5	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).
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 2021](#).
4. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available.
5. 2020: Data for 2019 are used for Australia and Japan in the calculation of the Asia-Pacific average in 2020 as data for 2020 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 2022](#).
7. 1990 to 2019: represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).
8. 2020: calculated by applying the unweighted average percentage change for 2020 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2019.

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Table 3.3. Tax revenue of main headings as percentage of GDP, 2020

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Australia ^{1,2}	16.4	0.0	1.3	2.7	7.3	0.0
Bangladesh	3.8	0.0	0.0	0.0	5.2	0.0
Bhutan	5.5	0.0	0.0	0.1	3.4	0.0
Cambodia ³	5.9	0.0	0.0	0.9	13.3	0.0
China	5.4	4.9	0.0	1.5	8.4	0.0
Cook Islands	8.2	0.0	0.0	0.0	11.5	0.0
Fiji	5.2	0.0	0.0	0.4	10.9	0.0
Indonesia	3.8	0.6	0.0	0.2	4.3	1.2
Japan ^{1,2}	9.7	12.9	0.0	2.6	6.2	0.1
Kazakhstan	5.0	0.7	1.0	0.4	6.9	0.0
Kyrgyzstan ³	3.8	0.0	0.0	0.3	13.3	0.0
Korea ²	8.7	7.8	0.1	4.0	6.8	0.6
Lao PDR ³	1.8	0.0	0.0	0.1	7.0	0.0
Malaysia ⁴	7.5	0.3	0.0	0.0	3.2	0.4
Maldives	6.3	0.0	..	0.0	12.7	0.0
Mongolia	5.9	4.0	0.0	0.6	10.7	0.0
Nauru	37.2	0.0	0.0	0.0	10.3	0.0
New Zealand ²	17.8	0.0	0.0	1.9	12.5	0.0
Pakistan	3.1	0.0	0.0	0.1	6.9	0.2
Papua New Guinea	6.9	0.0	0.0	0.1	4.6	0.0
Philippines	6.4	2.8	0.0	0.5	7.3	0.8
Samoa	5.9	0.0	0.0	0.0	19.1	0.0
Singapore	6.9	0.0	0.0	1.5	3.7	0.8
Solomon Islands ⁵	5.4	0.0	0.0	0.1	13.2	0.0
Thailand	5.8	1.0	0.0	0.2	9.4	0.1
Tokelau	10.6	0.0	0.0	0.0	10.2	0.0
Vanuatu	0.0	0.0	0.0	0.5	13.8	0.0
Viet Nam	6.0	6.9	0.0	0.0	9.8	0.0
Africa (30) average ^{1,6}	6.3	1.4	0.1	0.4	8.6	0.1
Asia-Pacific (28) average ⁷	7.7	1.5	0.1	0.7	9.0	0.2
LAC average ⁸	5.9	4.0	0.3	0.8	10.5	0.4
OECD average ^{1,2,9}	11.3	8.9	0.5	1.8	10.8	0.2

.. Not available

1. Data for Australia, Japan, the Africa (30) average and the OECD average are for 2019.

2. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

3. Heading 2000: SSC data are not available.

4. Heading 2000: Data are estimated.

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

6. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

7. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) 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 2019 are used for Australia and Japan in the calculation as data for 2020 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 2022](#).

9. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#). Data for 2019 are used as a complete breakdown in 2020 is not available.

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Table 3.4. Tax revenue of main headings as percentage of total taxation, 2020

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Australia ^{1,2}	59.2	0.0	4.7	9.8	26.3	0.0
Bangladesh	42.0	0.0	0.0	0.0	58.0	0.0
Bhutan	61.2	0.0	0.1	0.8	38.0	0.0
Cambodia ³	29.3	0.0	0.0	4.7	65.9	0.1
China	26.8	24.2	0.0	7.4	41.7	0.0
Cook Islands	41.7	0.0	0.0	0.0	58.3	0.0
Fiji	31.7	0.0	0.0	2.6	65.8	0.0
Indonesia	38.2	5.9	0.0	1.7	42.7	11.6
Japan ^{1,2}	30.8	41.1	0.0	8.2	19.7	0.3
Kazakhstan	35.2	5.3	7.3	3.1	49.0	0.0
Kyrgyzstan ³	21.7	0.0	0.0	1.9	76.4	0.0
Korea ²	30.9	28.0	0.3	14.2	24.4	2.1
Lao PDR ³	20.7	0.0	0.0	1.2	78.1	0.0
Malaysia ⁴	66.0	2.6	0.0	0.0	27.8	3.7
Maldives	33.3	0.0	..	0.0	66.7	0.0
Mongolia	28.0	18.7	0.0	2.9	50.4	0.0
Nauru	78.3	0.0	0.0	0.0	21.7	0.0
New Zealand ²	55.2	0.0	0.0	5.9	38.8	0.0
Pakistan	30.2	0.0	0.0	1.0	66.7	2.2
Papua New Guinea	59.6	0.0	0.0	0.5	39.9	0.0
Philippines	36.1	15.7	0.0	2.7	40.8	4.7
Samoa	23.7	0.0	0.0	0.0	76.3	0.0
Singapore	53.7	0.0	0.0	11.4	29.0	5.9
Solomon Islands ⁵	29.0	0.0	0.0	0.5	70.5	0.0
Thailand	34.9	5.8	0.0	1.4	57.2	0.7
Tokelau	50.8	0.0	0.0	0.0	49.2	0.0
Vanuatu	0.0	0.0	0.0	3.4	96.6	0.0
Viet Nam	26.2	30.4	0.0	0.1	43.3	0.0
Africa (30) average ^{1,6}	38.4	7.2	0.9	1.9	51.9	1.1
Asia-Pacific (28) average ⁷	38.4	6.3	0.5	3.0	50.6	1.1
LAC average ⁸	26.9	18.4	1.0	3.5	48.4	1.6
OECD average ^{1,2,9}	34.0	25.9	1.3	5.5	32.6	0.5

.. Not available

1. Data for Australia, Japan, the Africa (30) average and the OECD average are for 2019.

2. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

3. Heading 2000: SSC data are not available.

4. Heading 2000: Data are estimated.

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

6. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

7. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) 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 2019 are used for Australia and Japan in the calculation as data for 2020 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 2022](#).

9. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#). Data for 2019 are used as a complete breakdown in 2020 is not available.

StatLink  <https://stat.link/iayg2n>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	16.2	17.6	17.5	14.3	15.7	15.7	16.7	17.1	16.4	..
Bangladesh	..	2.0	2.9	3.8	4.8	4.3	4.2	4.0	3.8	4.4
Bhutan	4.6	5.9	5.0	9.0	7.6	6.8	6.8	6.5	6.3	5.5
Cambodia	..	..	1.4	0.6	3.4	3.6	4.2	4.4	5.0	5.9
China	..	..	4.6	4.6	5.7	5.8	5.9	6.0	5.5	5.4
Cook Islands	..	..	9.8	10.6	9.4	9.1	10.3	11.5	9.4	8.2
Fiji	..	..	..	7.1	6.1	7.1	7.6	6.6	6.0	5.2
Indonesia	3.6	3.8	5.5	5.2	5.2	5.4	4.8	5.1	4.9	3.8
Japan ¹	9.5	8.8	9.9	7.9	9.4	9.3	9.5	10.1	9.7	..
Kazakhstan	..	8.3	14.0	9.5	6.0	5.6	5.8	6.4	6.0	5.0
Kyrgyzstan	2.2	2.1	3.1	4.0	3.7	3.5	3.4	3.5	3.6	3.8
Korea ¹	5.0	6.0	7.5	6.3	7.2	7.7	8.1	9.1	9.1	8.7
Lao PDR	..	..	..	2.6	2.9	2.6	2.5	2.4	2.4	1.8
Malaysia	9.8	7.7	9.9	9.1	9.0	8.3	8.0	8.6	8.5	7.5
Maldives	..	..	0.7	0.6	5.0	4.8	4.5	4.0	4.0	6.3
Mongolia	..	..	13.1	10.0	5.1	4.4	5.8	6.4	6.8	5.9
Nauru	..	..	..	..	12.1	9.2	18.8	24.8	38.0	37.2
New Zealand ¹	20.3	19.5	21.3	16.3	17.3	17.4	17.4	18.1	17.3	17.8
Pakistan	..	..	..	..	3.6	3.8	3.9	3.3	3.2	3.1
Papua New Guinea	..	9.6	15.1	11.8	9.9	8.1	7.5	7.7	7.2	6.9
Philippines	6.4	5.9	6.3	5.6	6.5	6.5	6.7	6.2	6.4	6.4
Samoa	..	..	5.2	4.8	5.5	5.2	5.1	5.5	5.5	5.9
Singapore	..	8.0	6.0	5.6	5.8	5.9	6.7	6.0	6.4	6.9
Solomon Islands	..	..	3.5	5.7	7.0	6.3	6.7	6.3	5.9	5.4
Thailand	..	4.7	7.0	6.4	6.6	6.2	5.9	6.0	6.1	5.8
Tokelau	..	..	6.8	9.0	7.7	8.0	9.4	8.6	10.3	10.6
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	6.1	5.7	5.9	6.2	6.3	6.0
Africa (30) average ²	..	..	..	5.7	6.1	6.0	6.0	6.1	6.3	..
Asia-Pacific (28) average ³	..	..	..	6.9	6.9	6.7	7.2	7.5	7.9	7.7
LAC average ⁴	3.6	4.1	5.7	5.5	5.9	5.7	5.7	6.0	6.0	5.9
OECD average ^{1, 5}	11.0	11.5	11.7	10.2	10.9	10.9	11.2	11.3	11.3	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

2. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

3. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. Data for 2019 are used for Australia and Japan in the calculation as data for 2020 are not available.

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 2022](#).

5. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

StatLink  <https://stat.link/4jb7wl>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	56.6	57.9	59.4	56.7	56.7	57.3	58.7	60.1	59.2	..
Bangladesh	..	28.4	33.6	38.7	45.3	42.0	40.2	40.2	42.0	43.4
Bhutan	53.6	65.7	55.2	64.0	55.8	52.7	49.8	51.7	59.5	61.2
Cambodia	..	..	14.1	8.5	21.6	23.1	25.0	23.5	23.0	29.3
China ²	..	..	..	..	..	..	..	..	24.9	26.8
Cook Islands	..	..	39.2	39.4	35.0	33.5	36.6	38.6	33.6	41.7
Fiji	..	..	..	32.6	25.8	30.6	31.5	28.1	27.0	31.7
Indonesia	47.2	47.7	45.1	45.8	43.1	44.7	41.0	42.2	42.1	38.2
Japan ¹	37.0	34.8	36.4	30.2	31.2	30.6	30.7	31.9	30.8	..
Kazakhstan	..	41.4	53.7	40.0	38.8	37.3	35.9	37.9	36.3	35.2
Kyrgyzstan	17.8	17.9	16.6	22.3	19.3	17.9	17.6	17.1	18.5	21.7
Korea ¹	26.2	28.8	31.8	28.0	30.3	31.2	32.1	34.1	33.2	30.9
Lao PDR	..	..	..	22.7	22.7	21.9	23.1	22.3	22.4	20.7
Malaysia	49.8	54.6	66.6	66.1	61.9	59.3	60.1	68.5	68.1	66.0
Maldives	..	..	5.9	6.9	26.0	24.4	22.6	20.7	21.3	33.3
Mongolia	..	..	46.1	39.5	26.5	22.8	26.9	26.8	28.3	28.0
Nauru	..	..	..	..	52.2	58.7	64.9	70.2	78.6	78.3
New Zealand ¹	59.8	60.0	62.9	53.8	54.9	55.6	55.6	56.3	55.1	55.2
Pakistan	..	..	..	..	32.6	33.8	34.4	32.3	32.1	30.2
Papua New Guinea	..	71.7	73.0	69.4	65.2	61.4	60.9	61.3	57.6	59.6
Philippines	37.4	38.6	40.4	39.2	40.2	40.3	39.8	35.4	35.7	36.1
Samoa	..	..	23.6	24.7	23.1	22.8	22.1	23.0	23.0	23.7
Singapore	..	52.8	45.4	44.7	44.7	44.9	48.3	46.6	48.1	53.7
Solomon Islands	..	..	23.1	30.3	30.1	29.1	29.6	26.3	28.8	29.0
Thailand	..	31.8	39.6	36.5	34.9	34.4	33.4	34.1	35.6	34.9
Tokelau	..	..	47.8	51.1	51.1	54.6	55.8	47.3	53.7	50.8
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	..	45.1	32.0	27.2	24.6	25.5	26.9	26.1	26.2
Africa (30) average ³	..	..	..	38.9	39.0	37.9	38.0	38.0	38.4	..
Asia-Pacific (28) average ⁴	..	..	..	36.9	36.9	36.7	37.1	37.2	37.3	38.4
LAC average ⁵	20.3	22.1	26.4	26.0	26.3	26.0	25.9	26.5	26.6	26.9
OECD average ^{1, 6}	33.1	33.9	35.2	32.2	33.2	32.8	33.6	34.0	34.0	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

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 2021](#).

4. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. Data for China are not included in the calculation prior to 2019 as historic data for social security contributions are not available. Data for 2019 are used for Australia and Japan in the calculation of the average in 2020 as data for 2020 are not available.

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 2022](#).

6. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bangladesh	..	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
Cambodia	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
China ²	..	..	..	..	..	..	..	..	6.1	4.9
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	0.6
Japan ¹	8.8	8.9	9.9	10.8	11.9	12.2	12.3	12.7	12.9	..
Kazakhstan	..	0.0	0.4	0.6	0.6	0.6	0.5	0.5	0.5	0.7
Kyrgyzstan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea ¹	2.7	3.5	4.9	5.2	6.3	6.5	6.5	6.8	7.3	7.8
Lao PDR	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia ⁴	..	0.3	0.3	0.2	0.2	0.3	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	4.2	4.4	4.5	4.8	4.7	4.0
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
Pakistan	..	..	..	..	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	2.3	2.3	2.2	2.4	2.6	2.8
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	1.1	1.0	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 ⁶	..	..	..	3.7	5.2	5.7	5.8	6.0	6.7	6.9
Africa (30) average ⁷	..	..	..	1.3	1.3	1.3	1.4	1.4	1.4	..
Asia-Pacific (28) average ⁸	..	..	..	1.1	1.2	1.2	1.2	1.3	1.5	1.5
LAC average ⁹	2.6	2.8	2.8	3.3	3.8	3.8	3.8	3.8	3.9	4.0
OECD average ^{1, 10}	8.5	8.4	8.2	8.6	8.8	8.9	8.9	9.0	8.9	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).
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 2020 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), and mandatory contributions from BPJS Health for formal workers. Contributions from the BPJS Health since 2018 have been estimated.
4. Heading 2000: Starting from 2015, Social Security Contribution data is given as a lump sum. Data for 2020 is estimated.
5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Social security data for Viet Nam are not available prior to 2010.
7. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).
8. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) 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, in Viet Nam where SSC data are not available before 2010 and in China where SSC data are not available before 2019. The Asia-Pacific (28) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
9. 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 2022](#).
10. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bangladesh	..	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
Cambodia	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
China ²	..	..	..	..	..	..	..	..	27.5	24.2
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia ³	..	..	..	..	0.6	3.2	3.4	3.6	4.3	5.9
Japan ¹	34.3	35.2	36.5	41.1	39.4	40.4	39.9	40.2	41.1	..
Kazakhstan	..	0.0	1.5	2.5	3.8	3.8	3.4	3.2	3.2	5.3
Kyrgyzstan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea ¹	14.2	16.7	20.7	23.3	26.6	26.2	25.7	25.4	26.7	28.0
Lao PDR	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia ⁴	..	2.0	1.7	1.8	1.7	1.8	1.9	2.4	2.5	2.6
Maldives	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	11.4	13.1	22.0	23.2	21.0	20.1	19.8	18.7
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
Pakistan	..	..	..	..	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	7.7	13.1	11.8	12.6	14.1	14.0	13.4	13.6	14.3	15.7
Samoa	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Solomon Islands ⁵	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	..	3.7	5.1	7.1	5.6	5.6	5.7	5.7	5.9	5.8
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 ⁶	..	..	..	14.8	23.1	24.8	25.1	25.8	27.9	30.4
Africa (30) average ⁷	..	..	..	7.3	7.3	7.5	7.6	7.3	7.2	..
Asia-Pacific (28) average ⁸	..	..	..	4.8	5.1	5.3	5.2	5.2	6.2	6.3
LAC average ⁹	14.8	15.3	13.7	15.7	16.7	16.7	17.1	16.9	17.3	18.4
OECD average ^{1, 10}	25.2	24.9	24.5	26.6	25.9	25.9	25.8	25.9	25.9	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).
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 2020 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), and mandatory contributions from BPJS Health for formal workers. Contributions from the BPJS Health since 2018 have been estimated.
4. Heading 2000: Starting from 2015, Social Security Contribution data is given as a lump sum. Data for 2020 is estimated.
5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Social security data for Viet Nam are not available prior to 2010.
7. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).
8. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) 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, in Viet Nam where SSC data are not available before 2010 and in China where SSC data are not available before 2019. The Asia-Pacific (28) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
9. 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 2022](#).
10. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	2.6	2.7	2.6	2.4	3.0	3.0	2.9	2.7	2.7	..
Bangladesh	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bhutan	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Cambodia	..	..	0.0	0.0	0.6	0.4	0.6	0.8	1.0	0.9
China	..	..	1.6	1.3	1.7	1.5	1.5	1.4	1.4	1.5
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	0.7	0.8	0.7	0.8	0.7	0.4
Indonesia	0.3	0.3	0.7	0.6	0.3	0.2	0.2	0.2	0.2	0.2
Japan ¹	2.9	2.7	2.4	2.6	2.5	2.5	2.5	2.6	2.6	..
Kazakhstan	..	0.8	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.4
Kyrgyzstan	0.9	0.3	0.4	0.6	0.4	0.4	0.3	0.3	0.3	0.3
Korea ¹	2.4	2.6	3.0	2.5	2.9	2.9	3.0	3.1	3.1	4.0
Lao PDR	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Malaysia	0.0	0.0	..	..	0.0	0.0	0.0	0.0	0.0	0.0
Maldives	..	..	0.1	0.0	0.1	0.0	0.1	0.0	0.0	0.0
Mongolia	..	..	0.6	0.5	0.5	0.5	0.6	0.5	0.6	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	1.9	1.9	1.9	1.9	1.9
Pakistan ²	..	..	..	..	0.1	0.1	0.2	0.2	0.1	0.1
Papua New Guinea	..	0.5	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Philippines	0.6	0.5	0.4	0.4	0.5	0.4	0.5	0.5	0.4	0.5
Samoa	..	..	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	1.7	2.3	1.8	1.7	1.7	1.9	1.8	1.8	1.5
Solomon Islands	..	..	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1
Thailand	..	0.3	0.2	0.2	0.5	0.4	0.5	0.5	0.5	0.2
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	0.4	0.5	0.6	0.6	0.5
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	0.3	0.3	0.4	..
Asia-Pacific (28) average ⁴	..	..	..	0.7	0.7	0.6	0.7	0.7	0.7	0.7
LAC average ⁵	0.6	0.7	1.0	0.8	0.9	0.8	0.9	0.8	0.9	0.8
OECD average ^{1, 6}	1.6	1.7	1.7	1.6	1.8	2.2	1.9	1.8	1.8	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

2. Other taxes on property data are not available separately in 2020. They are included in other local tax revenues classified under heading 6200.

3. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

4. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. Data for 2019 are used for Australia and Japan in the calculation as data for 2020 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 2022](#).

6. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

StatLink  <https://stat.link/tjhz8>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	9.2	8.8	9.0	9.4	10.7	10.8	10.1	9.5	9.8	..
Bangladesh	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bhutan	0.4	0.3	0.6	0.1	0.4	0.3	0.2	0.2	0.1	0.8
Cambodia	..	..	0.0	0.0	3.8	2.9	3.7	4.3	4.6	4.7
China ²	..	..	..	..	..	..	..	..	6.4	7.4
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	3.1	3.3	2.9	3.3	3.0	2.6
Indonesia	4.2	3.7	6.1	5.2	2.4	1.6	1.4	1.4	1.5	1.7
Japan ¹	11.2	10.5	9.0	9.7	8.2	8.3	8.2	8.1	8.2	..
Kazakhstan	..	4.1	2.2	2.4	3.6	3.3	3.0	2.8	2.8	3.1
Kyrgyzstan	7.2	2.3	2.3	3.2	1.9	1.8	1.8	1.7	1.8	1.9
Korea ¹	12.7	12.4	12.8	11.3	12.4	11.6	11.7	11.6	11.4	14.2
Lao PDR	..	..	..	1.1	0.9	0.7	0.7	1.1	1.2	1.2
Malaysia	0.0	0.0	..	..	0.0	0.0	0.0	0.0	0.0	0.0
Maldives	..	..	0.4	0.4	0.3	0.2	0.7	0.3	0.2	0.0
Mongolia	..	..	2.0	1.9	2.6	2.7	2.6	2.2	2.5	2.9
Nauru	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	5.4	5.3	5.3	6.6	6.2	6.1	6.0	5.8	6.2	5.9
Pakistan ³	..	..	..	..	1.1	1.1	1.5	1.7	1.4	1.0
Papua New Guinea	..	3.4	1.4	1.0	0.6	0.9	0.5	1.0	0.4	0.5
Philippines	3.3	3.1	2.9	3.0	2.8	2.7	2.8	2.6	2.5	2.7
Samoa	..	..	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	11.2	17.1	14.5	13.0	13.0	14.1	14.0	13.2	11.4
Solomon Islands	..	..	1.1	0.6	0.8	0.7	0.5	0.5	0.6	0.5
Thailand	..	2.2	1.2	1.3	2.7	2.3	2.8	2.7	2.7	1.4
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	3.2	4.4	4.4	3.0	2.9	3.0	3.1	3.6	3.4
Viet Nam	..	..	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1
Africa (30) average ⁴	..	..	..	1.9	1.9	1.8	1.7	1.7	1.9	..
Asia-Pacific (28) average ⁵	..	..	..	3.2	3.0	2.9	2.9	2.9	3.0	3.0
LAC average ⁶	3.8	3.7	4.9	4.0	4.0	3.8	3.9	3.7	3.8	3.5
OECD average ^{1, 7}	5.1	5.3	5.4	5.4	5.7	6.5	5.8	5.5	5.5	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

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. Other taxes on property data are not available separately in 2020. They are included in other local tax revenues classified under heading 6200.

4. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

5. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) 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 2019 are used for Australia and Japan in the calculation as data for 2020 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 2022](#).

7. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

StatLink  <https://stat.link/1ibasg>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	7.9	8.8	7.9	7.2	7.6	7.4	7.5	7.3	7.3	..
Bangladesh	..	5.1	5.6	6.1	5.8	5.9	6.2	5.9	5.2	5.8
Bhutan	3.8	2.9	3.9	4.9	5.9	6.1	6.9	6.0	4.3	3.4
Cambodia	..	..	8.3	6.7	11.6	11.7	12.0	13.5	15.7	13.3
China	..	..	10.7	11.9	10.7	10.2	10.0	9.6	9.1	8.4
Cook Islands	..	..	15.1	16.3	17.4	18.0	17.9	18.3	18.6	11.5
Fiji	..	..	..	14.6	16.8	15.3	15.9	16.1	15.6	10.9
Indonesia	3.6	3.5	5.1	4.7	5.2	4.8	5.0	5.0	4.7	4.3
Japan ¹	4.4	4.9	4.9	4.9	6.3	6.2	6.5	6.2	6.2	..
Kazakhstan	..	6.9	8.8	11.9	7.2	7.2	8.2	8.5	8.6	6.9
Kyrgyzstan	9.2	9.3	14.9	13.2	15.0	15.7	15.5	16.5	15.5	13.3
Korea ¹	8.1	8.0	7.4	7.5	6.7	7.0	7.0	7.0	7.0	6.8
Lao PDR	..	..	..	8.7	9.6	9.2	8.4	8.3	8.1	7.0
Malaysia	8.9	5.6	4.1	3.9	4.8	5.0	4.7	3.2	3.2	3.2
Maldives	..	..	11.2	8.3	14.3	14.9	15.4	15.3	14.9	12.7
Mongolia	..	..	11.5	11.5	9.4	9.8	10.6	12.2	11.8	10.7
Nauru	..	..	..	..	11.0	6.5	10.2	10.5	10.3	10.3
New Zealand ¹	11.8	11.3	10.7	12.0	12.3	12.0	12.0	12.2	12.2	12.5
Pakistan	..	..	..	..	7.1	7.0	7.1	6.5	6.4	6.9
Papua New Guinea	..	3.3	5.3	5.0	5.2	5.0	4.8	4.7	5.2	4.6
Philippines	8.1	6.4	6.3	5.9	6.3	6.4	6.8	7.5	7.7	7.3
Samoa	..	..	16.7	14.5	18.2	17.7	18.1	18.4	18.5	19.1
Singapore	..	4.7	4.3	4.3	4.1	4.1	3.9	3.8	3.8	3.7
Solomon Islands	..	..	11.6	13.1	16.0	15.1	15.7	17.6	14.4	13.2
Thailand	..	9.2	9.4	9.6	10.6	10.3	10.1	10.0	9.5	9.4
Tokelau	..	..	7.4	8.6	7.4	6.7	7.4	9.5	8.9	10.2
Vanuatu	..	15.7	18.2	15.6	15.8	14.8	16.6	17.3	16.4	13.8
Viet Nam	..	..	10.9	13.4	11.1	11.6	11.4	11.0	11.1	9.8
Africa (30) average ²	..	..	..	7.6	8.2	8.4	8.4	8.6	8.6	..
Asia-Pacific (28) average ³	..	..	..	9.4	10.0	9.7	10.1	10.3	10.0	9.0
LAC average ⁴	9.8	10.1	11.0	10.5	11.1	11.2	11.3	11.3	11.2	10.5
OECD average ^{1, 5}	10.8	10.8	10.7	10.5	10.8	10.9	10.9	10.8	10.8	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

2. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

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5. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

StatLink  <https://stat.link/8o1ihz>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	27.5	28.8	26.8	28.8	27.5	27.0	26.4	25.5	26.3	..
Bangladesh	..	71.6	66.4	61.3	54.7	58.0	59.8	59.8	58.0	56.6
Bhutan	44.9	32.2	42.7	34.8	43.5	47.4	50.0	47.8	40.6	38.0
Cambodia	..	..	85.6	91.4	74.6	74.0	71.2	72.1	72.3	65.9
China ²	..	..	..	..	..	..	..	..	41.3	41.7
Cook Islands	..	..	60.8	60.6	65.0	66.5	63.4	61.4	66.4	58.3
Fiji	..	..	..	67.4	71.2	66.2	65.6	68.6	70.0	65.8
Indonesia	47.6	44.7	41.7	41.8	43.3	39.8	42.7	41.8	40.6	42.7
Japan ¹	17.2	19.3	18.0	18.7	21.0	20.4	21.0	19.5	19.7	..
Kazakhstan	..	34.7	33.8	50.2	46.5	48.1	51.0	50.2	51.8	49.0
Kyrgyzstan	74.8	79.7	81.1	74.4	78.7	80.2	80.7	81.2	79.7	76.4
Korea ¹	42.7	38.4	31.3	33.7	28.0	28.1	27.7	26.3	25.8	24.4
Lao PDR	..	..	..	76.2	76.4	77.4	76.2	76.6	76.4	78.1
Malaysia	45.2	39.8	27.9	28.4	33.0	35.6	34.8	25.8	25.9	27.8
Maldives	..	..	93.7	92.7	73.7	75.4	76.7	79.0	78.5	66.7
Mongolia	..	..	40.4	45.5	48.9	51.3	49.6	50.8	49.5	50.4
Nauru	..	..	..	..	47.8	41.3	35.1	29.8	21.4	21.7
New Zealand ¹	34.8	34.7	31.7	39.6	38.9	38.4	38.4	37.9	38.7	38.8
Pakistan	..	..	..	..	63.9	63.0	62.3	63.8	64.2	66.7
Papua New Guinea	..	24.9	25.5	29.6	34.3	37.5	38.5	37.6	42.0	39.9
Philippines	47.7	42.0	40.7	41.2	39.1	39.2	40.3	43.0	42.5	40.8
Samoa	..	..	76.0	75.3	76.9	77.2	77.9	77.0	77.0	76.3
Singapore	..	31.1	32.9	34.4	31.7	31.8	28.5	29.5	28.8	29.0
Solomon Islands	..	..	75.8	69.1	69.1	70.1	69.8	73.1	70.6	70.5
Thailand	..	61.9	53.4	54.4	56.2	56.9	57.4	56.7	55.1	57.2
Tokelau	..	..	52.2	48.9	48.9	45.4	44.2	52.7	46.3	49.2
Vanuatu	..	96.8	95.6	95.6	97.0	97.1	97.0	96.9	96.5	96.6
Viet Nam	..	..	54.6	53.0	49.5	50.5	49.2	47.2	45.9	43.3
Africa (30) average ³	..	..	..	52.0	51.1	52.3	52.2	52.3	51.9	..
Asia-Pacific (28) average ⁴	..	..	..	53.9	53.3	53.5	53.2	53.0	51.8	50.6
LAC average ⁵	58.6	57.0	52.1	51.1	50.4	50.6	50.6	50.3	49.7	48.4
OECD average ^{1, 6}	34.3	33.9	33.0	34.0	33.3	33.1	33.1	32.8	32.6	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

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.

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StatLink  <https://stat.link/osc8mb>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	2.4	3.7	3.8	3.4	3.7	3.6	3.6	3.4	3.3	..
Bangladesh	..	2.2	2.8	3.3	3.2	3.2	3.4	3.4	3.1	3.4
Bhutan	1.3	1.5	1.6	2.1	2.6	2.5	2.6	2.7	2.8	2.3
Cambodia	..	..	3.3	2.0	5.0	5.1	5.3	5.6	6.6	6.2
China ²	..	..	8.8	9.1	7.8	7.6	7.6	7.3	6.7	6.1
Cook Islands	..	..	10.8	11.0	12.5	12.5	12.6	13.3	13.6	7.4
Fiji	..	..	..	8.7	9.8	7.5	7.8	7.6	7.5	5.3
Indonesia	2.7	2.3	3.6	3.4	3.7	3.3	3.5	3.6	3.4	2.9
Japan ¹	1.9	2.3	2.4	2.5	4.1	4.0	4.0	4.0	4.1	..
Kazakhstan	..	4.4	4.9	3.1	2.3	3.2	3.1	3.3	3.9	3.6
Kyrgyzstan	6.3	5.8	11.1	10.3	10.8	10.7	10.5	11.2	10.1	8.8
Korea ¹	3.6	3.6	3.8	3.9	3.6	3.9	4.1	4.1	4.3	4.2
Lao PDR	..	..	..	3.3	4.3	3.6	3.5	3.4	3.3	2.7
Malaysia ³	2.2	1.7	1.0	1.0	2.7	3.3	3.2	1.7	1.0	1.0
Maldives	..	..	0.0	0.0	9.6	9.3	9.4	9.4	8.9	7.5
Mongolia	..	..	5.3	5.9	4.6	4.8	5.8	6.7	6.6	5.9
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	9.4	9.4	9.5	9.5	10.1
Pakistan	..	..	..	..	4.4	4.2	4.4	3.8	3.9	4.1
Papua New Guinea	..	3.3	2.3	2.3	2.7	2.5	2.2	2.1	2.4	1.9
Philippines	3.2	2.6	3.8	3.5	4.0	4.1	4.2	4.3	4.3	3.8
Samoa	..	..	8.4	6.8	9.6	8.8	9.3	9.6	9.9	10.0
Singapore	..	1.3	2.2	2.4	2.4	2.5	2.3	2.2	2.2	2.2
Solomon Islands	..	..	11.6	6.3	7.0	6.2	6.6	6.9	5.8	5.5
Thailand	..	3.4	3.6	3.7	3.9	3.9	3.8	3.9	3.6	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	7.0	6.4	7.3	8.2	7.6	6.3
Viet Nam	..	..	5.6	7.2	6.0	6.0	6.3	6.2	6.0	5.4
Africa (30) average ⁴	..	..	..	4.3	4.8	4.8	4.9	5.0	5.0	..
Asia-Pacific (28) average ⁵	..	..	..	4.6	5.2	5.1	5.2	5.3	5.2	4.6
LAC average ⁶	5.3	5.5	6.7	6.4	7.1	7.2	7.2	7.2	7.1	6.8
OECD average ^{1, 7}	6.6	6.6	6.7	6.6	6.8	6.9	6.9	7.0	6.9	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

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. Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset. GST was abolished by the government in 2018 and replaced by sales tax and service tax.

4. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

5. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. Data for 2019 are used for Australia and Japan in the calculation as data for 2020 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 2022](#).

7. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

StatLink  <https://stat.link/emhg05>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	8.4	12.0	12.9	13.5	13.2	13.0	12.5	12.0	12.0	..
Bangladesh	..	30.5	33.1	33.1	30.1	31.6	32.4	35.0	34.9	33.4
Bhutan	15.4	16.7	18.0	15.1	19.3	19.3	19.1	21.7	26.8	25.9
Cambodia	..	..	34.1	27.3	31.7	32.4	31.2	30.1	30.5	30.6
China ^{2, 3}	..	..	..	..	..	..	..	..	30.2	30.3
Cook Islands	..	..	43.4	41.1	46.6	46.1	44.4	44.6	48.5	37.6
Fiji	..	..	..	40.4	41.3	32.4	32.3	32.2	33.8	32.2
Indonesia	35.5	29.4	29.2	29.6	30.4	27.8	30.5	30.3	29.0	29.0
Japan ¹	7.2	9.1	8.8	9.6	13.7	13.3	13.0	12.8	13.2	..
Kazakhstan	..	22.2	18.8	13.1	14.8	21.3	19.1	19.4	23.2	25.5
Kyrgyzstan	51.2	49.7	60.3	58.0	56.7	54.8	54.4	55.4	52.2	50.4
Korea ¹	18.9	17.0	15.8	17.5	15.3	15.8	16.0	15.3	15.7	15.1
Lao PDR	..	..	..	28.6	33.9	30.5	31.8	31.4	31.4	30.6
Malaysia ⁴	11.1	11.9	6.7	7.2	18.9	23.6	24.2	13.4	8.2	9.1
Maldives	..	..	0.0	0.0	49.5	47.1	46.7	48.6	46.9	39.2
Mongolia	..	..	18.9	23.4	23.7	25.0	27.0	28.2	27.5	27.8
Nauru	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	24.5	24.9	23.5	30.7	30.2	29.9	30.2	29.6	30.3	31.3
Pakistan	..	..	..	..	39.7	37.6	38.4	37.3	38.5	39.8
Papua New Guinea	..	24.9	11.1	13.3	17.9	19.1	18.0	16.4	18.9	16.5
Philippines	19.1	17.0	24.4	24.8	24.9	25.2	25.3	24.7	23.6	21.1
Samoa	..	..	38.2	35.0	40.4	38.5	40.0	40.1	41.1	40.2
Singapore	..	8.3	16.8	19.6	18.6	18.9	16.5	16.8	16.5	16.8
Solomon Islands	..	..	75.8	33.3	30.1	28.8	29.4	28.8	28.6	29.5
Thailand	..	23.1	20.6	20.8	20.8	21.5	21.9	22.2	20.6	21.1
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	56.4	57.1	38.8	42.8	41.6	42.5	45.8	44.6	44.1
Viet Nam	..	..	28.1	28.4	26.7	26.0	27.1	26.8	24.9	24.0
Africa (30) average ⁵	..	..	..	29.8	29.4	29.7	30.0	30.2	29.9	..
Asia-Pacific (28) average ⁶	..	..	..	24.1	27.1	26.7	26.8	26.6	26.8	25.9
LAC average ⁷	29.8	28.9	30.6	30.1	31.5	32.0	31.7	31.9	31.3	31.0
OECD average ^{1, 8}	20.7	20.4	20.8	21.3	21.0	20.8	21.1	21.1	21.0	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

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. 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.

4. Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset. GST was abolished by the government in 2018 and replaced by sales tax and service tax.

5. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

6. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) 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 2019 are used for Australia and Japan in the calculation as data for 2020 are not available. See the country tables in Chapter 4 for further information.

7. 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 2022](#).

8. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

StatLink  <https://stat.link/xe2yqd>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	4.0	4.3	3.3	3.0	2.9	2.8	2.9	2.8	2.9	..
Bangladesh	..	2.9	2.8	2.8	2.6	2.7	2.8	2.4	2.1	2.4
Bhutan	2.5	1.4	2.2	2.8	3.1	3.4	4.0	3.0	1.3	0.8
Cambodia	..	..	5.0	2.5	6.4	6.3	6.5	7.5	8.7	6.7
China ²	..	..	1.8	2.5	2.5	2.2	2.2	2.0	2.2	2.0
Cook Islands	..	..	4.1	5.0	4.7	5.3	5.1	4.8	4.8	3.8
Fiji	..	..	..	5.8	7.0	7.8	8.0	8.5	8.0	5.5
Indonesia	0.9	1.2	1.5	1.4	1.6	1.4	1.4	1.4	1.3	1.4
Japan ¹	2.0	2.0	1.9	1.9	1.8	1.7	2.0	1.7	1.6	..
Kazakhstan	..	2.1	3.1	8.3	4.6	3.7	4.8	4.9	4.5	3.1
Kyrgyzstan	2.3	2.8	3.7	2.7	4.1	4.8	4.9	5.0	5.2	4.4
Korea ¹	4.1	4.1	3.4	3.4	2.6	2.6	2.6	2.5	2.4	2.2
Lao PDR	..	..	..	4.3	4.1	4.5	3.7	4.3	4.1	3.1
Malaysia	5.4	2.9	2.5	2.4	1.6	1.3	1.0	1.2	1.8	1.8
Maldives	..	..	11.0	8.1	4.6	5.4	5.9	5.8	5.9	5.1
Mongolia	..	..	4.9	4.8	4.1	4.1	3.8	4.5	4.5	4.2
Nauru	..	..	..	..	10.3	6.0	9.6	9.8	9.6	9.6
New Zealand ¹	2.8	2.5	2.0	1.9	1.9	1.8	1.8	1.9	1.8	1.6
Pakistan	..	..	..	..	2.6	2.8	2.7	2.7	2.5	2.7
Papua New Guinea	..	..	3.0	2.8	2.5	2.4	2.5	2.7	2.9	2.7
Philippines	4.8	3.7	2.4	2.2	2.2	2.2	2.4	3.1	3.3	3.4
Samoa	..	..	8.3	7.8	8.2	8.9	8.8	8.8	8.6	9.0
Singapore	..	2.0	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1
Solomon Islands	..	..	6.2	6.7	8.9	8.8	8.9	10.6	8.4	7.5
Thailand	..	5.5	5.5	5.7	5.4	5.3	5.3	5.1	5.1	4.9
Tokelau	..	..	7.4	8.6	7.4	6.7	7.4	9.5	8.9	10.2
Vanuatu	..	6.5	7.3	6.7	6.2	5.9	6.4	6.4	6.0	5.6
Viet Nam	..	..	4.8	5.6	4.6	5.0	4.6	4.2	4.4	3.8
Africa (30) average ³	..	..	..	3.1	3.2	3.4	3.4	3.3	3.4	..
Asia-Pacific (28) average ⁴	..	..	..	4.3	4.3	4.2	4.4	4.6	4.4	4.0
LAC average ⁵	4.2	4.3	3.9	3.7	3.6	3.6	3.7	3.7	3.7	3.5
OECD average ^{1, 6}	3.7	3.7	3.3	3.3	3.3	3.4	3.3	3.2	3.1	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

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. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

4. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. Data for 2019 are used for Australia and Japan in the calculation as data for 2020 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 2022](#).

6. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

StatLink  <https://stat.link/s5ao3p>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	13.8	14.1	11.4	12.0	10.5	10.1	10.1	9.9	10.5	..
Bangladesh	..	41.1	33.3	28.2	24.6	26.4	27.4	24.8	23.1	23.2
Bhutan	29.4	15.5	24.7	19.6	22.6	26.4	29.2	24.2	11.9	9.5
Cambodia	..	..	51.6	33.6	41.1	39.8	38.3	40.4	40.3	33.3
China ^{2, 3}	..	..	..	..	..	..	..	..	9.9	10.1
Cook Islands	..	..	16.3	18.6	17.7	19.5	18.1	16.1	17.3	19.3
Fiji	..	..	..	26.9	29.8	33.7	33.2	36.3	36.1	33.5
Indonesia	12.1	15.3	12.4	12.2	12.9	12.0	12.2	11.6	11.6	13.7
Japan ¹	7.9	7.9	7.1	7.2	5.8	5.7	6.6	5.3	5.1	..
Kazakhstan	..	10.3	12.1	35.1	29.5	24.9	30.1	29.1	26.8	21.8
Kyrgyzstan	18.4	23.7	20.3	15.4	21.2	24.6	25.4	24.8	26.6	25.1
Korea ¹	21.6	19.7	14.5	15.1	10.9	10.5	10.1	9.4	8.7	7.8
Lao PDR	..	..	..	37.8	32.9	37.9	33.7	39.3	38.8	34.4
Malaysia	27.5	20.5	17.1	17.3	11.0	9.0	7.8	9.4	14.4	15.7
Maldives	..	..	92.2	90.8	23.5	27.6	29.3	29.8	30.9	26.5
Mongolia	..	..	17.3	19.0	21.3	21.6	17.8	18.9	18.8	19.6
Nauru	..	..	..	..	44.6	38.2	33.3	27.8	19.9	20.3
New Zealand ¹	8.2	7.5	5.9	6.4	6.1	5.9	5.7	5.8	5.8	5.0
Pakistan	..	..	..	..	23.6	24.8	23.3	26.0	25.3	26.5
Papua New Guinea	..	..	14.4	16.3	16.4	18.4	20.5	21.2	23.0	23.4
Philippines	28.2	24.5	15.5	15.7	13.7	13.4	14.5	17.8	18.4	19.3
Samoa	..	..	37.8	40.2	36.5	38.7	38.0	36.9	35.9	36.2
Singapore	..	13.0	10.1	10.3	10.0	9.2	8.8	8.7	8.7	8.3
Solomon Islands	..	..	40.7	35.3	38.4	40.6	39.8	43.9	41.3	40.2
Thailand	..	37.0	31.5	32.1	28.3	29.0	30.0	28.8	29.4	30.0
Tokelau	..	..	52.2	48.9	48.9	45.4	44.2	52.7	46.3	49.2
Vanuatu	..	40.4	38.6	40.8	38.1	38.7	37.6	36.0	35.4	39.2
Viet Nam	..	..	24.2	22.3	20.5	21.8	19.7	17.9	18.3	16.9
Africa (30) average ⁴	..	..	..	20.9	20.7	21.6	21.2	21.0	20.9	..
Asia-Pacific (28) average	..	..	..	26.3	23.7	24.2	23.9	24.2	22.8	22.3
LAC average ⁵	27.3	26.5	19.9	19.2	17.0	16.8	17.1	16.7	16.7	16.0
OECD average ^{1, 6}	11.7	11.6	10.3	10.8	10.2	10.2	10.0	9.7	9.5	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), [Revenue Statistics 2021](#).

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. 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.

4. Represents an unweighted average for the 30 African countries included in the publication [Revenue Statistics in Africa 2021](#).

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 2022](#).

6. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2021](#).

StatLink  <https://stat.link/z1dwur>

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ^{1,2}	588	705	1 177	1 417	1 661	1 762	1 849	1 953	1 986	..
Bangladesh ²	2 322	2 942	6 287	9 158	17 329	19 758	22 505	25 425	27 393	30 284
Bhutan ²	14 226	20 460	50 862	76 860	136 911	152 390	163 456	172 951	175 067	176 671
Cambodia	..	..	35 042	47 048	73 423	81 242	89 831	99 544	110 014	103 512
China	7 972	10 028	27 009	41 212	68 886	74 640	83 204	91 928	98 652	101 357
Cook Islands ²	..	..	314 585	339 219	439 214	465 766	504 258	548 693	505 541	431 795
Fiji	3 275	3 572	5 440	6 024	9 822	10 327	11 065	11 651	11 843	9 707
Indonesia	754 614	1 520 683	4 323 057	6 864 133	11 526 333	12 401 729	13 589 826	14 838 756	15 832 657	15 438 018
Japan ^{1,4}	542 500	537 616	538 484	504 872	540 739	544 827	555 687	556 419	558 313	..
Kazakhstan	1 672	2 600	12 850	21 816	40 884	46 971	54 379	61 820	69 533	70 649
Kyrgyzstan	31	65	142	220	430	476	530	569	619	602
Lao PDR	4 399	14 132	45 648	61 997	117 252	129 279	140 698	152 414	162 657	172 612
Korea	542 002	651 634	1 089 660	1 322 611	1 658 020	1 740 780	1 835 698	1 898 193	1 919 040	1 924 453
Maldives	..	..	23 915	33 129	63 147	67 300	73 155	81 568	86 788	57 569
Malaysia	282	356	665	821	1 177	1 250	1 372	1 448	1 513	1 417
Mongolia	933	1 224	4 957	9 757	22 895	23 931	28 011	32 583	37 839	37 453
Nauru ²	..	..	29 090	53 762	104 318	137 494	145 347	159 999	165 701	170 500
New Zealand ^{1,2}	105	122	189	206	259	276	296	310	317	340
Pakistan ²	3 949	5 107	11 973	20 570	32 725	35 553	39 190	43 798	47 522	55 488
Papua New Guinea	10 701	9 736	28 304	38 752	60 139	65 038	72 522	79 405	84 109	81 627
Philippines	2 773	3 698	7 198	9 399	13 944	15 132	16 557	18 265	19 518	17 952
Samoa ^{2,3}	733	822	1 501	1 768	2 089	2 244	2 254	2 390	2 344	2 169
Singapore ⁴	150	169	278	336	426	450	480	513	512	480
Solomon Islands	..	..	5 347	7 279	10 345	10 957	11 703	12 522	12 834	12 697
Thailand ⁵	4 695	4 989	8 846	10 621	13 589	14 345	15 246	16 168	16 810	15 863
Tokelau ^{2,6}	..	..	8 399	9 597	14 222	14 838	15 000	15 739	15 800	15 800
Vanuatu	31 606	37 627	53 926	67 912	82 798	87 250	94 887	100 771	107 449	103 475
Viet Nam	313 623	441 646	1 246 769	2 157 828	4 192 862	4 502 733	5 005 975	5 542 332	6 037 348	6 293 145

.. 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 as the sum 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 2020 represent the period from July 2020 to June 2021. Data for 2020 are provisional.

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 2020 represent 1 April 2020 to 31 March 2021.

5. Data are on a fiscal year basis ending 30th September. For example, the data for 2020 represent 1 October 2019 to 30 September 2020.

6. 2020: Data are provisional.

Source: OECD National Accounts data for Australia, Indonesia, Japan, Korea and New Zealand; National Statistical Offices for Cambodia, China, Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, 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 Bangladesh, Bhutan and Pakistan. 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 2022 edition.

StatLink  <https://stat.link/4rapo8>

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	2015	2016	2017	2018	2019	2020
Australia ^{1,2}	400 022	385 083	984 095	1 375 786	1 241 090	1 329 981	1 398 551	1 406 159	1 373 224	..
Bangladesh ²	54 209	58 121	91 040	132 377	223 014	252 458	284 424	309 596	325 998	357 150
Bhutan ²	398	469	1 151	1 648	2 207	2 297	2 460	2 654	2 482	2 438
Cambodia	..	..	8 630	11 232	18 083	20 043	22 208	24 599	27 088	25 192
China	961 600	1 211 344	3 550 304	6 087 209	11 061 553	11 233 136	12 310 500	13 894 818	14 279 903	14 687 780
Cook Islands ²	..	..	226	256	306	328	353	370	330	280
Fiji	..	1 678	3 378	3 140	4 682	4 930	5 353	5 581	5 482	4 476
Indonesia	259 373	180 566	472 983	755 256	860 741	932 066	1 015 488	1 042 711	1 120 050	1 059 903
Japan ^{1,4}	4 393 745	4 832 637	4 716 784	5 887 915	4 584 386	4 968 883	4 972 738	5 054 227	5 146 928	..
Kazakhstan	22 166	18 292	104 850	148 047	184 388	137 289	166 806	179 340	181 667	171 082
Kyrgyzstan	1 767	1 368	3 807	4 794	6 678	6 813	7 703	8 271	8 872	7 792
Lao PDR	3 515	1 720	4 757	7 506	14 418	15 905	17 055	18 131	18 722	19 056
Korea	570 224	576 341	1 172 370	1 144 691	1 465 577	1 499 910	1 623 599	1 725 338	1 646 829	1 630 715
Maldives	..	..	1 868	2 588	4 098	4 367	4 747	5 293	5 632	3 736
Malaysia	99 877	93 790	193 679	255 018	301 360	301 918	319 249	358 994	365 385	337 280
Mongolia	1 181	1 137	4 235	7 185	11 620	11 154	11 481	13 207	14 206	13 313
Nauru ²	..	..	24	52	78	104	110	115	115	117
New Zealand ^{1,2}	61 991	53 293	135 540	154 989	180 257	194 007	207 502	209 409	207 401	220 517
Pakistan ²	101 270	98 643	197 478	244 540	322 171	339 959	373 949	396 117	345 550	349 470
Papua New Guinea	..	3 499	9 545	14 251	21 723	20 759	22 743	24 110	24 829	23 592
Philippines	94 106	83 667	155 980	208 369	306 446	318 627	328 481	346 842	376 823	361 751
Samoa ^{2,3}	..	264	554	697	862	858	889	949	895	804
Singapore ⁴	100 936	97 930	184 360	246 140	310 174	325 490	347 555	380 434	375 244	347 603
Solomon Islands	..	..	699	903	1 307	1 379	1 484	1 575	1 570	1 546
Thailand ⁵	149 701	124 127	256 347	335 010	396 635	406 545	449 365	500 192	541 373	506 988
Tokelau ^{2,6}	..	..	6	7	10	10	11	11	10	10
Vanuatu	..	273	527	681	774	798	880	928	930	994
Viet Nam	26 892	31 176	77 518	112 790	191 252	201 324	220 374	240 757	259 926	270 920

.. Not available

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

1. The year Y is calculated as the sum 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 2020 represent the period from July 2020 to June 2021. Data for 2020 are provisional.

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 2020 represent 1 April 2020 to 31 March 2021.

5. Data are on a fiscal year basis ending 30th September. For example, the data for 2020 represents 1 October 2019 to 30 September 2020.

6. 2020: 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	2015	2016	2017	2018	2019	2020
Australia	115	117	290	346	344	365	398	401	380	..
Bangladesh	..	4	8	13	24	26	30	30	29	36
Bhutan	34	42	104	232	298	296	337	334	261	217
Cambodia	..	..	1	1	3	3	4	5	6	5
China ¹	..	..	599 674	1 081 334	2 005 970	1 961 783	2 135 984	2 364 009	3 154 303	2 948 831
Cook Islands	..	..	56	69	82	89	100	110	92	55
Fiji	..	..	..	680	1 105	1 140	1 296	1 312	1 221	741
Indonesia	19 709	14 213	57 818	85 766	104 245	111 934	117 917	124 842	129 793	106 782
Japan	1 131	1 225	1 281	1 545	1 386	1 505	1 537	1 595	1 617	..
Kazakhstan	..	3 643	27 329	35 169	28 652	20 478	26 711	30 416	30 294	24 057
Kyrgyzstan	0	0	1	1	1	1	1	2	2	1
Lao PDR	..	..	..	860	1 810	1 894	1 883	1 970	1 978	1 698
Korea	108	121	278	256	348	371	412	460	450	456
Maldives	..	..	223	231	794	861	955	1 026	1 072	713
Malaysia	19 668	13 180	28 693	35 259	43 776	42 357	42 697	44 898	45 476	38 441
Mongolia	..	..	1 201	1 819	2 244	2 129	2 461	3 157	3 391	2 826
Nauru	..	..	..	..	18	16	32	41	55	56
New Zealand	21	17	46	47	57	61	65	67	65	71
Pakistan	..	..	..	..	36	38	43	40	35	36
Papua New Guinea	..	469	1 981	2 417	3 302	2 747	2 818	3 031	3 105	2 743
Philippines	16 019	12 769	24 304	29 555	49 723	51 717	55 129	60 328	68 058	64 562
Samoa	..	..	122	134	204	197	206	227	215	201
Singapore	..	14 865	24 305	30 691	40 476	42 488	48 057	49 081	49 587	44 507
Solomon Islands	..	..	107	171	302	298	334	379	321	290
Thailand	..	18 414	45 006	59 001	74 959	73 563	78 798	88 385	93 324	83 547
Tokelau	..	..	1	1	1	2	2	2	2	2
Vanuatu	..	44	100	111	126	122	151	166	158	142
Viet Nam	..	..	15 443	28 580	43 023	46 297	51 020	55 847	62 800	61 436

.. 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.

StatLink  <https://stat.link/p08yc9>

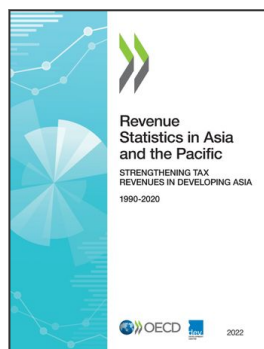
Table 3.20. Exchange rates used, national currency per US dollar

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia	1.47	1.83	1.20	1.03	1.34	1.33	1.32	1.39	1.45	..
Bangladesh	42.84	50.61	69.06	69.18	77.70	78.26	79.12	82.12	84.03	84.79
Bhutan	35.77	43.64	44.19	46.65	62.04	66.35	66.43	65.16	70.53	72.47
Cambodia	2 946.25	3 840.75	4 060.38	4 188.70	4 060.34	4 053.32	4 045.05	4 046.70	4 061.33	4 108.98
China	8.29	8.28	7.61	6.77	6.23	6.65	6.76	6.62	6.91	6.90
Cook Islands	1.69	2.29	1.39	1.33	1.44	1.42	1.43	1.48	1.53	1.54
Fiji	1.44	2.13	1.61	1.92	2.10	2.10	2.07	2.09	2.16	2.17
Indonesia	2 909.38	8 421.78	9 139.99	9 088.49	13 391.17	13 305.63	13 382.56	14 230.93	14 135.67	14 565.50
Japan	123.47	111.25	114.16	85.75	117.95	109.65	111.75	110.09	108.48	..
Kazakhstan	75.44	142.13	122.55	147.36	221.73	342.13	326.00	344.71	382.75	412.95
Kyrgyzstan	17.37	47.78	37.27	45.96	64.46	69.91	68.87	68.84	69.78	77.23
Lao PDR	1 251.52	8 217.50	9 596.19	8 259.59	8 132.19	8 128.29	8 249.74	8 406.38	8 688.24	9 057.93
Korea	950.51	1 130.64	929.45	1 155.43	1 131.31	1 160.59	1 130.64	1 100.19	1 165.29	1 180.13
Maldives	11.77	11.77	12.80	12.80	15.41	15.41	15.41	15.41	15.41	15.41
Malaysia	2.82	3.80	3.44	3.22	3.91	4.14	4.30	4.03	4.14	4.20
Mongolia	789.73	1 076.44	1 170.40	1 357.90	1 970.31	2 145.53	2 439.78	2 467.05	2 663.54	2 813.29
Nauru	1.47	1.83	1.20	1.03	1.34	1.33	1.32	1.39	1.45	1.45
New Zealand	1.69	2.29	1.39	1.33	1.44	1.42	1.43	1.48	1.53	1.54
Pakistan	38.99	51.77	60.63	84.12	101.58	104.58	104.80	110.57	137.52	158.78
Papua New Guinea	1.44	2.78	2.97	2.72	2.77	3.13	3.19	3.29	3.39	3.46
Philippines	29.47	44.19	46.15	45.11	45.50	47.49	50.40	52.66	51.80	49.62
Samoa	2.56	3.12	2.71	2.54	2.42	2.61	2.54	2.52	2.62	2.70
Singapore	1.49	1.72	1.51	1.36	1.38	1.38	1.38	1.35	1.36	1.38
Solomon Islands	3.72	5.09	7.65	8.07	7.92	7.95	7.89	7.95	8.17	8.21
Thailand	31.36	40.19	34.51	31.70	34.26	35.29	33.93	32.32	31.05	31.29
Tokelau	1.69	2.29	1.39	1.33	1.44	1.42	1.43	1.48	1.53	1.54
Vanuatu	115.87	137.87	102.33	99.70	107.00	109.31	107.77	108.53	115.57	104.10
Viet Nam	11 662.21	14 166.28	16 083.64	19 131.32	21 923.26	22 365.60	22 715.85	23 020.47	23 227.17	23 228.83

.. 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 2022) for the Bangladesh, Bhutan, Cambodia, China, Fiji, Kazakhstan, Kyrgyzstan, Lao PDR, Malaysia, Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, Thailand, Viet Nam and Vanuatu.

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