

TAX LEVELS AND TAX STRUCTURES, 1990-2021

Table 3.3. Tax revenue of main headings as percentage of GDP, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Armenia	8.4	0.6	0.0	0.0	13.1	0.6
Australia ^{1,2}	16.8	0.0	1.3	2.9	7.6	0.0
Bangladesh ²	3.8	0.0	0.0	0.0	5.0	0.0
Bhutan	6.7	0.0	0.0	0.1	4.0	0.0
Cambodia ³	5.6	..	0.0	0.8	11.5	0.0
China	5.5	6.0	0.0	1.5	8.1	0.0
Cook Islands	8.3	0.0	0.0	0.0	18.6	0.0
Fiji	5.0	0.0	0.0	0.0	10.1	0.0
Georgia	8.0	0.0	0.0	0.9	13.5	0.2
Indonesia	4.2	0.6	0.0	0.1	4.8	1.2
Japan ^{1,2}	10.1	13.4	0.0	2.7	6.9	0.1
Kazakhstan	5.9	0.9	1.0	0.4	7.4	0.0
Kyrgyzstan ³	4.3	..	0.0	0.3	15.1	0.3
Korea ¹	9.9	7.8	0.1	4.5	6.9	0.6
Lao PDR ³	2.3	..	0.0	0.1	7.3	0.0
Malaysia	8.0	0.3	0.0	0.0	3.0	0.4
Maldives	3.3	0.0	0.0	0.0	14.4	0.0
Mongolia	7.4	4.9	0.0	0.6	11.1	0.0
Nauru	26.6	0.0	0.0	0.0	9.9	0.0
New Zealand ¹	19.3	0.0	0.0	1.9	12.6	0.0
Pakistan	3.4	0.0	0.0	0.1	6.6	0.2
Papua New Guinea	6.8	0.0	0.0	0.0	5.3	0.0
Philippines	6.0	2.9	0.0	0.5	7.7	1.0
Samoa	6.0	0.0	0.0	0.0	19.3	0.0
Singapore	6.3	0.0	0.0	1.9	3.5	0.9
Solomon Islands ⁴	5.6	0.0	0.0	0.1	12.9	0.0
Thailand	5.8	0.7	0.0	0.2	9.6	0.1
Tokelau	11.1	0.0	0.0	0.0	11.1	0.0
Vanuatu	0.0	0.0	0.0	0.3	10.6	0.0
Viet Nam	5.3	5.1	0.0	0.0	7.8	0.0
Africa (31) average ^{2,5}	6.2	1.5	0.1	0.3	8.0	0.2
Asia-Pacific (29) average ⁶	7.7	1.7	0.1	0.7	9.7	0.2
LAC average ⁷	5.7	3.7	0.2	0.9	10.8	0.3
OECD average ^{1,2,8}	11.3	9.2	0.5	1.9	10.6	0.2

.. 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 (2022), *Revenue Statistics 2022*.
2. Data for Australia, Bangladesh, Japan, the Africa (31) average and the OECD average are for 2020.
3. Heading 2000: Data for social security contributions are not available.
4. 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.
5. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) 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 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
7. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
8. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*. Data for 2020 are used as a complete breakdown in 2021 is not available.