

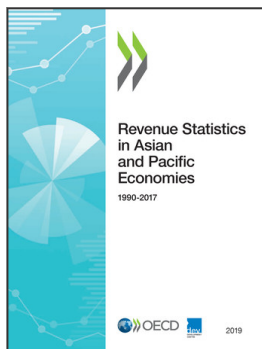
Foreword

Revenue Statistics in Asian and Pacific Economies is a joint publication by the OECD Centre for Tax Policy and Administration, the OECD Development Centre with the co-operation of the Asian Development Bank (ADB), the Pacific Islands Tax Administrators Association (PITAA), and the Pacific Community (SPC) and the financial support of the European Union and the Government of Japan. It presents detailed, internationally comparable data on tax revenues for 17 Asian and Pacific economies (Australia, the Cook Islands, Fiji, Indonesia, Japan, Kazakhstan, Korea, Malaysia, New Zealand, Papua New Guinea, the Philippines, Samoa, Singapore, the Solomon Islands, Thailand, Tokelau and Vanuatu) and on non-tax revenues for 5 Pacific economies (the Cook Islands, Papua New Guinea, Samoa, Tokelau and Vanuatu). Four of these economies are OECD members (Australia, Korea, Japan and New Zealand). The approach used in Revenue Statistics in Asian and Pacific Economies is based on the well-established methodology of the OECD Revenue Statistics (OECD, 2018), which has become an essential reference source for OECD member countries. Comparisons are also made with the averages for OECD economies, Latin American and Caribbean (LAC) countries and 21 African countries.

In this publication, the term “taxes” is confined to compulsory, unrequited payments to general government. As outlined in the Interpretative Guide to the Revenue Statistics, taxes are “unrequited” in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. The OECD methodology classifies a tax according to its base: income, profits and capital gains (classified under heading 1000), payroll (heading 3000), property (heading 4000), goods and services (heading 5000) and other taxes (heading 6000). Compulsory social security contributions paid to general government are treated as taxes, and are classified under heading 2000. Greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in the Interpretative Guide in Annex A.

Information is also presented on non-tax revenues in five Pacific economies. The term “non-tax revenue” includes all general government revenue that does not meet the OECD definition of tax revenues. Non-tax revenues include grants (e.g. foreign aid), returns on government market investments, rents on the extraction of resources from public lands, sales of government-produced goods and services, and the collection of fines and forfeits. More details on the definition of these revenues are available in Annex B.

Chapter 1 of this report provides an overview of the main tax revenue trends in the 17 economies and non-tax revenue trends in the 5 relevant Pacific economies from 2007 to 2017. A special feature on tax administration operations is found in Chapter 2, while Chapter 3 contains comparative tables on the level and structure of taxation in the 17 economies since 1990. Chapter 4 contains detailed information on tax revenues on a country-by-country basis. Chapter 5 includes information on the level and structure of non-tax revenues in selected Pacific economies.



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