

## TAX LEVELS AND TAX STRUCTURES, 1990-2021

**Table 3.1. Total tax revenue as percentage of GDP, 1990-2021**

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Armenia	..	..	..	..	..	..	..	..	..	..
Australia <sup>1</sup>	28.1	30.4	28.9	29.7	29.8	30.1	29.8	29.3	29.4	26.7
Bangladesh	..	6.0	5.9	6.3	6.3	6.5	6.6	6.4	7.1	7.0
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 <sup>2</sup>	..	..	..	..	..	..	..	..	16.9	17.0
Cook Islands	..	..	..	..	..	..	..	25.9	24.9	24.0
Fiji	..	..	..	..	..	..	..	..	..	22.2
Georgia	..	14.4	14.5	14.7	14.0	19.1	20.2	22.2	25.1	24.2
Indonesia <sup>3</sup>	..	7.9	10.9	11.3	11.8	12.1	12.4	11.9	12.2	13.0
Japan <sup>1</sup>	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 <sup>1</sup>	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	..	..	..	..	..	..	11.4	11.5	11.9	11.5
Mongolia	..	..	..	..	..	..	..	26.6	27.9	26.3
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand <sup>1</sup>	36.2	32.5	32.0	33.2	33.2	34.2	36.1	35.3	33.9	32.9
Pakistan	..	..	..	..	..	..	..	..	..	..
Papua New Guinea <sup>4</sup>	..	14.0	18.0	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	..	..	..	..	..	..	20.6	23.4	21.4	18.7
Singapore	..	15.2	15.1	12.9	12.3	12.0	11.8	11.8	13.2	14.0
Solomon Islands	..	..	..	..	..	..	..	..	15.4	16.7
Thailand	..	15.3	15.5	16.4	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	19.4	19.8
Viet Nam <sup>3</sup>	..	..	..	..	19.6	19.6	18.9	19.9	19.9	20.9
Africa (31) average <sup>5</sup>	..	..	..	..	..	..	..	..	..	..
Asia-Pacific (29) average <sup>6,7</sup>	..	..	..	..	..	..	..	..	..	..
LAC average <sup>8</sup>	14.7	17.1	17.3	17.4	17.7	18.2	18.8	19.3	20.0	20.2
OECD average <sup>1,9,10</sup>	30.8	32.9	32.4	32.3	32.1	32.1	32.6	32.8	32.8	32.2

  

	2009	2010	2014	2015	2016	2017	2018	2019	2020	2021
Armenia	..	20.2	22.0	21.1	21.3	20.8	20.9	22.4	22.4	22.7
Australia <sup>1</sup>	25.4	25.2	27.2	27.8	27.5	28.5	28.6	27.7	28.5	..
Bangladesh	7.3	8.3	9.0	8.9	8.7	8.9	8.5	7.8	8.8	..
Bhutan	13.7	14.1	13.6	13.5	12.9	14.2	13.0	10.5	8.7	10.7
Cambodia	6.9	7.3	15.5	15.6	15.8	16.9	18.6	21.7	19.7	18.0
China <sup>2</sup>	17.1	17.8	18.5	18.1	17.5	17.4	17.0	22.1	20.1	21.0
Cook Islands	26.7	26.9	22.1	26.7	27.1	27.1	28.4	26.1	25.8	26.9
Fiji	21.6	21.6	22.7	23.6	23.1	24.2	23.5	22.3	16.6	15.1
Georgia	23.7	22.3	23.3	23.6	24.5	24.3	23.4	24.1	22.3	22.6
Indonesia <sup>3</sup>	11.0	11.4	12.2	12.1	12.0	11.6	12.0	11.6	10.1	10.9
Japan <sup>1</sup>	25.7	26.2	30.0	30.2	30.3	30.9	31.5	31.5	33.2	..
Kazakhstan	21.2	23.8	21.1	15.5	14.9	16.0	17.0	16.7	14.1	15.6
Kyrgyzstan	17.6	17.8	20.4	19.1	19.5	19.3	20.3	19.4	17.4	20.0
Korea <sup>1</sup>	22.7	22.4	23.4	23.7	24.7	25.4	26.7	27.2	27.7	29.9
Lao PDR	..	11.5	12.3	12.6	11.9	11.0	10.9	10.5	9.2	9.7
Malaysia	15.5	13.8	15.3	14.5	14.0	13.4	12.5	12.5	11.4	11.8
Maldives	8.9	8.9	19.0	19.4	19.7	20.1	19.4	19.1	19.1	17.7
Mongolia	22.3	25.3	20.2	19.3	19.1	21.4	23.9	23.9	21.0	24.0
Nauru	..	..	9.4	18.0	14.8	24.9	32.4	43.0	41.5	36.6
New Zealand <sup>1</sup>	30.2	30.3	31.2	31.5	31.4	31.3	32.2	31.3	33.8	33.8
Pakistan	..	..	9.8	11.2	11.2	11.4	10.2	10.0	10.3	10.3
Papua New Guinea <sup>4</sup>	15.9	17.0	18.0	15.2	14.6	13.9	13.6	13.5	12.0	12.1
Philippines	14.4	14.2	16.0	16.2	16.2	16.8	17.4	18.1	17.8	18.1
Samoa	21.0	19.4	22.0	22.4	22.9	23.2	23.9	24.0	25.0	25.3
Singapore	12.4	12.5	13.4	13.0	13.0	13.8	12.9	13.2	12.6	12.6
Solomon Islands	16.6	19.0	23.0	23.1	21.6	22.7	23.5	19.8	18.9	18.6
Thailand	16.6	17.6	18.4	18.9	18.1	17.5	17.7	17.2	16.5	16.4
Tokelau	15.5	17.7	17.1	15.1	14.7	16.8	18.1	19.2	20.8	22.2
Vanuatu	18.2	17.1	18.3	16.9	15.7	17.1	17.8	17.0	14.0	10.9

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	2009	2010	2014	2015	2016	2017	2018	2019	2020	2021
Viet Nam <sup>3</sup>	20.0	20.0	17.7	18.2	18.4	18.4	18.3	18.9	17.7	18.2
Africa (31) average <sup>5</sup>	14.2	14.4	15.5	15.6	15.6	15.7	15.9	16.2	16.0	..
Asia-Pacific (29) average <sup>6,7</sup>	..	18.6	19.1	19.2	18.9	19.7	20.2	20.5	19.6	19.8
LAC average <sup>8</sup>	19.4	20.0	20.9	21.4	21.2	21.2	21.5	21.7	20.9	21.7
OECD average <sup>1,9,10</sup>	31.5	31.5	32.8	32.9	33.6	33.3	33.5	33.4	33.6	34.1

.. 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 (2022), *Revenue Statistics 2022*.
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 after 2014 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 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, 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 (29) 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. 2021: Data for 2020 are used for Australia and Japan in the calculation of the Asia-Pacific (29) average due to data availability.
8. 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*.
9. 1990 to 2020: represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.
10. 2021: calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.