

TAX LEVELS AND TAX STRUCTURES, 1990-2017

Table 3.2. Tax revenue of main headings as percentage of GDP, 2017

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Australia ^{1,2}	15.9	0.0	1.4	3.0	7.5	0.0
Cook Islands	10.1	0.0	0.0	0.0	17.5	0.0
Fiji	8.4	0.0	0.0	0.8	17.4	0.0
Indonesia	4.8	0.4	0.0	0.1	5.0	1.3
Japan ^{1,2}	9.4	12.4	0.0	2.6	6.3	0.1
Kazakhstan	5.9	0.5	1.1	0.5	8.4	0.0
Korea ²	8.6	6.9	0.1	3.1	7.5	0.7
Malaysia	8.1	0.3	0.0	0.0	4.7	0.4
New Zealand ²	17.8	0.0	0.0	1.9	12.3	0.0
Papua New Guinea	8.4	0.0	0.0	0.1	5.3	0.0
Philippines	7.0	2.4	0.0	0.5	7.1	0.7
Samoa	5.3	0.0	0.0	0.0	18.8	0.0
Singapore	6.8	0.0	0.0	2.0	4.0	1.3
Solomon Islands ³	7.5	0.0	0.0	0.1	17.6	0.0
Thailand	5.9	1.0	0.0	0.5	10.1	0.1
Tokelau	7.9	0.0	0.0	0.0	6.3	0.0
Vanuatu	0.0	0.0	0.0	0.5	16.6	0.0
Africa (21) average ^{1,4}	6.2	1.7	0.2	0.4	9.8	0.2
LAC average ⁵	6.1	3.9	0.2	0.8	11.4	0.5
OECD average ^{1,2,6}	11.3	9.2	0.4	1.9	11.0	0.2

1. Data for Australia, Japan, the Africa (21) average and the OECD average are for 2016.
2. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2018), *Revenue Statistics 2018*, http://dx.doi.org/10.1787/rev_stats-2018-en-fr.
3. 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.
4. Represents an unweighted average for the 21 African countries included in the publication *Revenue Statistics in Africa 2018*.
5. 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 2019*.
6. Represents an unweighted average for the 36 OECD member countries included in the publication *Revenue Statistics 2018*.