

TAX LEVELS AND TAX STRUCTURES, 1990-2017

Table 3.1. Total tax revenue as percentage of GDP, 1990-2017

	1990	1999	2000	2001	2002	2003	2004	2005	2006	2007
Australia ¹	28.1	29.8	30.5	28.9	29.8	30.0	30.3	30.0	29.4	29.6
Cook Islands	..	..	..	..	..	..	..	..	25.9	24.9
Fiji	..	..	..	..	..	..	..	..	..	..
Indonesia ²	..	7.8	7.9	10.9	11.3	11.8	12.1	12.4	11.9	12.2
Japan ¹	28.2	25.2	25.8	25.9	24.9	24.5	25.2	26.2	27.0	27.5
Kazakhstan	..	15.9	19.8	22.2	20.5	22.7	21.7	25.5	26.1	26.1
Korea ¹	18.8	19.7	21.5	21.8	22.0	22.7	22.0	22.5	23.6	24.8
Malaysia ³	18.5	15.7	14.1	18.3	18.3	16.3	15.9	15.5	15.1	14.8
New Zealand ¹	36.2	32.3	32.5	31.9	33.3	33.2	34.2	36.1	35.3	33.9
Papua New Guinea ⁴	..	..	..	..	13.3	13.5	16.1	17.1	20.1	20.8
Philippines	..	15.8	15.8	15.6	15.0	15.0	14.6	15.2	16.5	16.3
Samoa	..	..	..	..	..	..	..	20.4	23.1	20.7
Singapore	..	..	15.2	15.2	12.9	12.4	12.1	11.8	11.9	13.3
Solomon Islands	..	..	..	..	..	..	..	..	..	20.7
Thailand	..	..	14.8	14.9	15.6	16.9	17.6	18.8	17.9	17.6
Tokelau	..	..	..	..	..	..	..	..	13.3	14.3
Vanuatu	..	..	16.3	16.6	16.4	16.3	16.9	17.1	17.5	19.0
Africa (21) average ⁵	..	..	13.1	13.8	14.3	14.6	15.1	15.4	15.6	16.1
LAC average ⁶	15.5	17.8	18.3	18.5	18.5	18.9	19.4	20.1	21.1	21.3
OECD average ^{1,7,8}	31.9	33.8	33.8	33.3	33.0	32.9	32.9	33.4	33.5	33.6

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Australia ¹	26.9	25.6	25.3	25.9	27.0	27.2	27.3	27.9	27.8	..
Cook Islands	24.0	26.7	26.9	24.7	27.5	25.1	22.1	26.7	27.1	27.6
Fiji	22.2	21.6	21.6	22.7	23.8	23.7	24.6	25.3	24.9	26.6
Indonesia ²	13.0	11.1	11.4	12.2	12.5	12.5	12.2	12.1	12.0	11.5
Japan ¹	27.4	26.0	26.5	27.5	28.2	28.9	30.3	30.6	30.6	..
Kazakhstan	27.6	21.2	23.8	25.5	23.9	22.6	21.1	15.5	14.9	16.4
Korea ¹	24.6	23.8	23.4	24.2	24.8	24.3	24.6	25.2	26.2	26.9
Malaysia ³	15.1	15.5	13.8	15.3	16.1	15.8	15.3	14.8	14.2	13.6
New Zealand ¹	32.9	30.2	30.3	30.1	31.6	30.5	31.2	31.6	31.6	32.0
Papua New Guinea ⁴	18.6	15.9	17.0	20.0	18.9	18.4	18.3	16.0	14.4	13.7
Philippines	16.2	15.0	14.8	15.1	15.8	16.2	16.7	17.0	17.0	17.5
Samoa	19.3	21.4	20.1	19.9	21.9	23.1	23.0	24.7	24.5	24.1
Singapore	14.1	12.5	12.6	13.1	13.6	13.3	13.4	13.1	13.1	14.1
Solomon Islands	21.9	22.4	25.1	25.4	26.2	26.5	26.2	26.2	24.2	25.3
Thailand	17.1	16.6	17.6	18.5	18.5	19.3	18.4	18.9	18.1	17.6
Tokelau	16.1	15.5	17.7	15.6	15.3	16.2	17.1	15.1	14.7	14.2
Africa (21) average ⁵	16.6	16.3	16.3	16.8	17.1	17.7	17.7	18.2	18.2	..
LAC average ⁶	21.5	20.9	21.1	21.5	21.9	21.9	22.1	22.7	22.6	22.8
OECD average ^{1,7,8}	32.9	32.2	32.3	32.6	33.1	33.4	33.6	33.7	34.0	34.2

.. Not available

1. 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*, http://dx.doi.org/10.1787/rev_stats-2018-en-fr.
2. Social security contributions data for Indonesia are only available for 2015 to 2017 and are deemed negligible in earlier years.
3. Figures do not include tax revenues from local governments (Quit Rent and Assessment tax), which are unavailable.
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 21 African countries included in the publication *Revenue Statistics in Africa 2018*.
6. 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*.
7. 1990 to 2016: represents an unweighted average for the 36 OECD member countries included in the publication *Revenue Statistics 2018*. The OECD average in 2016 excludes the one-off revenues from stability contributions in Iceland.
8. 2017: calculated by applying the unweighted average percentage change for 2017 in the 34 countries providing data for that year to the overall average tax-to-GDP ratio in 2016.