

Foreword

Revenue Statistics in Asian Countries: Trends in Indonesia, Japan, Kazakhstan, Korea, Malaysia, the Philippines and Singapore is a joint publication by the OECD Centre for Tax Policy and Administration and the OECD Development Centre. It presents detailed, internationally comparable data on tax revenues for seven Asian economies, two of which (Korea and Japan) are OECD members. Its approach is based on the well-established methodology of the OECD Revenue Statistics, which has become an essential reference source for OECD member countries. Comparisons are also made with the average for OECD economies and Latin American and Caribbean (LAC) 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. Much 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.

Extending the OECD methodology to Asian countries makes possible comparisons of tax systems on a consistent basis between countries in Asia, Africa, Latin America and the Caribbean and the OECD.

The report also provides an overview of the main taxation trends in Indonesia, Japan, Kazakhstan, Korea, Malaysia, the Philippines and Singapore. It examines changes in both the levels and the composition of tax revenues plus the attribution by sub-level of government between 1990 and 2015.

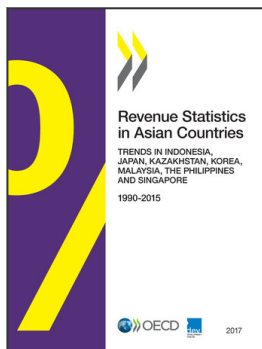
The report also includes a special feature which discusses the development and use of electronic services in tax administrations in Asia.

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