

# COUNTRY TABLES, TAX REVENUES, 1990-2018

**Table 4.14. Papua New Guinea**  
Details of tax revenue

Million PGK

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
<b>Total tax revenue</b>	..	..	<b>5 875</b>	<b>6 573</b>	<b>8 773</b>	<b>10 373</b>	<b>9 142</b>	<b>8 606</b>	<b>8 986</b>	<b>9 983</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>936</b>	<b>4 287</b>	<b>4 562</b>	<b>5 878</b>	<b>6 983</b>	<b>5 956</b>	<b>5 286</b>	<b>5 474</b>	<b>6 119</b>
1100 Of individuals	..	552	1 001	1 553	2 827	3 200	3 037	2 844	3 094	3 102
1110 On income and profits	..	552	1 001	1 553	2 827	3 200	3 037	2 844	3 094	3 102
1120 On capital gains	..	0	0	0	0	0	0	0	0	..
1200 Corporate	..	384	3 285	3 009	3 051	3 783	2 919	2 441	2 380	3 017
1210 On profits	..	384	3 285	3 009	3 051	3 783	2 919	2 441	2 380	3 017
Corporate Income Tax	..	262	724	1 201	2 067	2 629	2 375	2 094	1 950	1 933
Mining and Petroleum Tax	..	0	2 334	1 476	667	888	169	92	114	775
Royalty Tax and Management fee	..	4	5	10	28	37	18	44	43	44
Dividend withholding tax	..	54	204	279	245	186	195	133	182	155
Interest withholding tax	..	64	19	42	45	43	162	79	91	111
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
<b>2000 Social security contributions</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	..	<b>1</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>16</b>	<b>0</b>	<b>14</b>	<b>11</b>	<b>9</b>
<b>4000 Taxes on property</b>	..	<b>44</b>	<b>85</b>	<b>65</b>	<b>67</b>	<b>137</b>	<b>51</b>	<b>79</b>	<b>42</b>	<b>100</b>
4100 Recurrent taxes on immovable property	..	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	44	85	65	67	137	51	79	42	100
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
<b>5000 Taxes on goods and services</b>	..	<b>325</b>	<b>1 501</b>	<b>1 944</b>	<b>2 822</b>	<b>3 237</b>	<b>3 134</b>	<b>3 227</b>	<b>3 459</b>	<b>3 755</b>
5100 Taxes on production, sale, transfer, etc	..	325	1 501	1 944	2 822	3 237	3 134	3 227	3 459	3 755
5110 General taxes on goods and services	..	325	654	874	1 388	1 636	1 637	1 646	1 617	1 642
5111 Value added taxes	..	321	648	865	1 379	1 623	1 571	1 638	1 581	1 622
Goods and services tax (inland Collection)	..	177	468	629	1 036	1 180	1 068	1 103	1 131	1 120
GST transfers to provinces	..	144	180	236	343	443	503	535	450	502
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	4	6	9	9	13	66	8	36	20
5120 Taxes on specific goods and services	..	..	846	1 070	1 434	1 601	1 497	1 581	1 842	2 113
5121 Excises	..	..	455	611	814	889	802	876	1 105	1 168
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	..	136	189	257	273	243	243	246	325
5124 Taxes on exports	..	..	155	174	212	275	316	294	297	392
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	61	100	97	151	164	136	168	193	228
Gaming taxes	..	58	97	93	145	158	126	164	179	205
Departure tax	..	3	3	4	6	6	9	4	14	23
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	0	0	0	0	0	0	0	0

## COUNTRY TABLES, TAX REVENUES, 1990-2018

**Table 4.14. Papua New Guinea (cont.)**  
Details of tax revenue

Million PGK	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
<b>6000 Other taxes</b>	..	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Total tax revenues are not available for 2000 and 2001 as the data are incomplete, and do not include customs revenues for these two years.

Source: Ministry of Treasury and Finance of Papua New Guinea.