

Chapter 4

COUNTRY TABLES, 1997-2015 – Tax revenues

Table 4.1. **Indonesia**

Billion IDR	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Total tax revenue	57 340	119 697	375 136	665 047	779 484	953 206	1 075 584	1 191 766	1 285 655	1 361 889
1000 Taxes on income, profits and capital gains	27 062	57 073	175 541	317 615	357 046	431 122	465 070	506 443	546 181	602 308
1100 Of individuals	..	..	59 733	107 632	122 031	150 537	171 210	197 987	238 058	292 819
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	115 808	209 983	235 015	280 585	293 859	308 456	308 123	309 489
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	27 062	57 073	0	0	0	0	0	0	0	0
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	2 413	4 456	19 649	30 735	36 607	29 892	28 969	25 305	23 476	29 250
4100 Recurrent taxes on immovable property	2 413	3 525	16 217	24 270	28 581	29 893	28 969	25 305	23 476	29 250
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	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	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	931	3 432	6 465	8 026	-1	0	0	0	0
Tax on acquisition of land and buildings	..	931	3 432	6 465	8 026	-1	..	..	..	..
4500 Non-recurrent taxes	0	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	0
5000 Taxes on goods and services	27 274	53 547	149 791	268 456	325 685	408 932	482 269	540 622	570 915	603 292
5100 Taxes on production, sale, transfer, etc	27 274	53 547	149 791	268 456	325 685	408 932	482 269	540 622	570 915	603 292
5110 General taxes	20 351	35 232	101 296	193 068	230 605	277 800	337 585	384 714	409 182	423 711
5111 Value added taxes	20 351	35 232	101 296	193 068	230 605	277 800	337 585	384 714	409 182	423 711
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	6 923	18 315	48 495	75 389	95 080	131 131	144 684	155 909	161 734	179 581
5121 Excises	4 263	11 287	33 256	56 718	66 166	77 010	95 028	108 452	118 086	144 641
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	2 579	6 697	14 921	18 105	20 017	25 266	28 418	31 621	32 319	31 213
5124 Taxes on exports	81	331	318	565	8 898	28 856	21 238	15 835	11 329	3 727
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	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	0
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	0
6000 Other taxes	591	4 621	30 155	48 241	60 146	83 260	99 276	119 397	145 082	127 038
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0

Table 4.1. **Indonesia** (cont.)

Billion IDR	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
6200 Other	591	4 621	30 155	48 241	60 146	83 260	99 276	119 397	145 082	127 038
Other local level	0	3 784	28 105	45 125	56 177	79 332	95 066	114 460	138 789	121 470
Other non local level	591	837	2 050	3 116	3 969	3 928	4 211	4 937	6 293	5 568

Note:

Year ending 31st December.

The data are on a cash basis.

The figures for social security contributions (heading 2000) are not available but they are thought to be negligible as they relate only to the “Asuransi Kesehatan” - a health insurance programme for employees in for-profit state-owned enterprises.

Source: Ministry of Finance of the Republic of Indonesia.

StatLink  <http://dx.doi.org/10.1787/888933544265>

Table 4.2. Japan

Billion JPY	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Total tax revenue	139 501	136 125	137 939	127 768	132 480	135 668	139 578	146 401	156 867	..
1000 Taxes on income, profits and capital gains	51 673	47 398	46 631	37 739	40 034	40 910	43 352	47 534	49 939	51 870
1100 Of individuals	29 809	28 677	25 222	25 518	24 663	24 951	25 946	28 150	29 655	30 541
1110 On income and profits	29 809	28 677	25 222	25 518	24 663	24 951	25 946	28 150	29 655	30 541
Income tax	19 183	18 789	16 702	12 914	12 984	13 476	14 044	15 865	17 139	17 958
Prefectural inhabitants tax	3 183	3 621	2 606	5 052	4 699	4 608	4 783	5 090	5 215	5 265
Municipal inhabitants tax	7 172	6 044	5 699	7 349	6 795	6 688	6 942	7 015	7 114	7 126
Enterprise tax	271	223	216	204	184	179	178	181	186	192
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	21 864	18 721	21 408	12 221	15 372	15 959	17 406	19 384	20 284	21 329
1210 On profits	21 864	18 721	21 408	12 221	15 372	15 959	17 406	19 384	20 284	21 329
Corporation tax	13 477	11 747	13 274	6 356	8 968	9 351	10 408	11 698	11 464	11 741
Prefectural inhabitants tax	1 026	879	979	715	777	800	846	854	963	866
Municipal inhabitants tax	2 532	2 176	2 457	1 775	1 954	2 011	2 129	2 157	2 445	2 348
Enterprise tax	4 830	3 918	4 698	2 701	2 253	2 240	2 354	2 674	3 017	3 677
Local special corporate tax	0	0	0	674	1 420	1 556	1 670	2 001	2 395	2 175
Local corporate tax	0	0	0	0	0	0	0	0	1	523
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	47 744	47 857	50 844	52 342	54 456	56 321	58 068	59 800	62 232	..
2100 Employees	19 642	19 786	20 980	22 484	23 590	24 431	25 182	25 982	27 146	..
2110 On a payroll basis	19 642	19 786	20 980	22 484	23 590	24 431	25 182	25 982	27 146	..
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2200 Employers	22 750	22 388	23 151	23 575	24 672	25 735	26 333	27 141	28 394	..
2210 On a payroll basis	22 750	22 388	23 151	23 575	24 672	25 735	26 333	27 141	28 394	..
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2300 Self-employed or non-employed	5 352	5 683	6 712	6 282	6 194	6 156	6 553	6 676	6 693	..
2310 On a payroll basis	5 352	5 683	6 712	6 282	6 194	6 156	6 553	6 676	6 693	..
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	15 679	14 294	13 327	12 949	12 878	13 100	12 716	12 940	13 306	13 050
4100 Recurrent taxes on immovable property	10 410	10 414	10 116	10 128	10 225	10 237	9 799	9 882	10 016	9 900
Prefectural property tax	8	11	16	19	5	3	2	2	2	2
Municipal property tax	8 822	9 041	8 862	8 874	8 961	8 966	8 580	8 653	8 769	8 666
City planning tax	1 326	1 318	1 233	1 233	1 256	1 268	1 216	1 227	1 244	1 230
Special landholding tax	94	43	4	2	3	1	1	1	2	3
Water and land utilisation tax	0	0	0	0	0	0	0	0	0	0
Land value tax	160	1	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	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2 413	1 782	1 566	1 350	1 250	1 474	1 504	1 574	1 883	1 761
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
Inheritance tax	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
Tax on gifts	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	2 856	2 099	1 646	1 472	1 403	1 388	1 413	1 483	1 407	1 389
Bourse tax	40	0	0	0	0	0	0	0	0	0
Securities transaction	404	0	0	0	0	0	0	0	0	0
Bank of Japan note issue tax	0	0	0	0	0	0	0	0	0	0
Stamp revenues	1 681	1 532	1 169	1 068	1 024	1 047	1 078	1 126	1 035	1 027
Real property acquisition tax	731	567	477	404	379	342	336	357	372	362
4500 Non-recurrent taxes	0	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	0
5000 Taxes on goods and services	24 058	26 227	26 786	24 364	24 730	24 966	25 056	25 744	30 991	33 819
5100 Taxes on production, sale, transfer, etc	21 132	23 180	23 722	21 561	22 160	22 410	22 592	23 313	28 587	31 417
5110 General taxes	10 112	12 350	13 135	12 221	12 675	12 745	12 902	13 479	19 135	21 984

Table 4.2. Japan (cont.)

Billion JPY	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
5111 Value added taxes	10 112	12 350	13 135	12 221	12 675	12 745	12 902	13 479	19 135	21 984
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	11 021	10 830	10 588	9 340	9 485	9 665	9 690	9 834	9 452	9 433
5121 Excises	9 764	9 837	9 571	8 527	8 622	8 719	8 721	8 728	8 308	8 248
Liquor tax	1 962	1 816	1 585	1 417	1 389	1 369	1 350	1 371	1 328	1 308
Sugar excises	0	0	0	0	0	0	0	0	0	0
Local gasoline tax	276	296	311	291	294	283	281	275	266	264
Gasoline tax	2 583	2 769	2 908	2 715	2 750	2 648	2 622	2 574	2 486	2 466
Liquefied petroleum gas tax	29	28	29	25	24	23	21	21	19	20
Aviation fuel tax	104	104	105	94	89	60	64	67	67	66
Commodity tax	0	0	0	0	0	0	0	0	0	0
Playing-card tax	0	0	0	0	0	0	0	0	0	0
Prefectural tobacco tax	248	282	275	250	256	293	289	173	155	152
Municipal tobacco tax	799	865	845	767	788	900	887	983	950	928
Timber delivery tax	0	0	0	0	0	0	0	0	0	0
Mineral product tax	2	2	2	2	2	2	2	2	2	2
Electricity and gas tax	0	0	0	0	0	0	0	0	0	0
Diesel oil tax	1 331	1 208	1 086	908	918	932	925	943	936	924
Vehicle acquisition tax	562	464	453	231	192	168	210	193	86	122
Promotion of power resources development tax	354	375	359	329	349	331	328	328	321	323
Petroleum and coal tax	497	489	493	487	502	519	567	600	631	628
Tobacco tax	1 018	876	887	822	908	1 032	1 018	1 038	919	906
Special tobacco tax	0	264	233	190	163	160	158	161	142	140
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
Monopoly profits	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 012	877	930	732	786	874	897	1 034	1 073	1 117
Customs duty	1 012	877	930	732	786	874	897	1 034	1 073	1 117
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	245	116	87	81	77	72	73	71	70	68
Travel tax	0	0	0	0	0	0	0	0	0	0
Admission tax	0	0	0	0	0	0	0	0	0	0
Local entertainment tax	0	0	0	0	0	0	0	0	0	0
Golf course utilisation tax	98	81	62	58	55	51	51	49	48	46
Meal and lodging tax	0	0	0	0	0	0	0	0	0	0
Special local consumption tax	125	12	0	0	0	0	0	0	0	0
Bathing tax	22	23	24	23	22	21	22	22	22	22
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	2 926	3 047	3 064	2 803	2 570	2 557	2 464	2 431	2 404	2 402
5210 Recurrent taxes	2 905	3 027	3 043	2 783	2 548	2 535	2 442	2 409	2 382	2 380
Automobile tax	1 705	1 765	1 753	1 654	1 616	1 597	1 586	1 574	1 556	1 535
Light vehicle tax	113	125	152	174	178	180	184	189	195	213
Motor vehicle tonnage tax	1 084	1 134	1 136	953	753	755	669	643	629	631
Hunter licence tax	2	2	0	0	0	0	0	0	0	0
Hunting tax	1	1	3	2	2	2	2	2	2	1
Mine lot tax	1	1	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	21	20	21	20	21	22	22	22	23	23
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	346	348	351	374	381	371	386	384	399	406
6100 Paid solely by business	325	324	297	328	330	339	350	348	356	356
Business office tax	325	324	297	328	330	339	350	348	356	356
6200 Other	22	24	54	46	52	32	36	36	43	50
Taxes not in local tax law	21	24	54	46	52	32	36	36	43	50
Other	0	0	0	0	0	0	0	0	0	0

Table 4.2. **Japan** (cont.)**Note:**

Figures are taken from OECD (2016), *Revenue Statistics 2016*, http://dx.doi.org/10.1787/rev_stats-2016-en-fr, and are preliminary for 2015.

Data are on a fiscal year basis beginning 1st April.

From 1990, data are on an accrual basis.

The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000) : in principle accrual basis, Central government taxes : accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes : accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May).

The Japanese authorities take the view that the Enterprise tax (classified in 1100 and 1200) and the Mineral product tax (classified in 5121) should be classified in heading 6000 since under articles 72 and 519 of the Local Tax Law these taxes are regarded as levies on the business or mining activity itself.

Heading 2000: Includes some unidentifiable voluntary contributions. Preliminary data for 2015 were not available at the time OECD (2016), *Revenue Statistics 2016* was prepared.

Heading 2300: Includes contributions to the National pension, National Health Insurance and the Farmer's pension fund. Contributions to the

Farmer's pension fund are not available for the years before 1999.

Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data are not available to provide a breakdown.

Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data are not available to provide a breakdown.

Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.

Source: Tax Bureau, Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933544284>

Table 4.3. Kazakhstan

Million KZT

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Total tax revenue	..	514 722	1 938 689	3 605 585	5 182 314	7 212 132	7 398 056	8 130 544	8 364 983	6 352 921
1000 Taxes on income, profits and capital gains	..	214 545	1 001 587	1 726 005	2 072 357	2 774 181	2 826 237	2 928 127	3 113 992	2 467 977
1100 Of individuals	..	51 016	122 999	268 725	312 332	376 245	438 498	492 991	552 280	598 807
1110 On income and profits	..	51 016	122 999	268 725	312 332	376 245	438 498	492 991	552 280	598 807
From non-foreign citizens	..	51 016	122 999	240 265	276 089	336 185	395 988	442 561	492 913	566 974
From foreign citizens	..	0	0	28 460	36 243	40 060	42 509	50 430	59 367	31 832
1120 On capital gains
1200 Corporate	..	163 529	878 588	1 457 280	1 760 025	2 397 936	2 387 739	2 435 136	2 561 712	1 869 170
1210 On profits	..	163 529	878 588	1 457 280	1 760 025	2 397 936	2 387 739	2 435 136	2 561 712	1 869 170
From non-oil companies	..	163 529	508 771	664 480	847 057	1 094 909	1 052 499	1 039 044	1 172 635	1 236 561
From oil companies	..	0	369 817	0	0	0	0	0	0	0
From oil companies to National Fund	..	0	0	792 800	912 968	1 303 027	1 335 241	1 396 092	1 389 077	632 609
1220 On capital gains
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	0	13 758	89 446	131 041	157 105	183 225	203 361	225 948	240 590
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	13 758	89 446	131 041	157 105	183 225	203 361	225 948	240 590
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	99 082	197 300	232 840	253 830	296 843	340 997	380 477	427 985	464 674
The social tax	..	99 082	197 300	232 840	253 830	296 843	340 997	380 477	427 985	464 674
4000 Taxes on property	..	21 013	45 996	107 366	124 632	134 109	144 757	160 845	192 063	226 853
4100 Recurrent taxes on immovable property	..	20 504	44 526	105 451	122 146	131 194	141 344	157 424	188 331	224 752
4110 Households	..	3 230	2 865	4 053	4 402	4 919	5 577	6 153	9 385	10 164
4120 Others	..	17 274	41 661	101 399	117 744	126 275	135 767	151 271	178 946	214 588
Uniform land tax	..	235	351	578	762	818	820	830	876	833
Property tax	..	13 699	35 157	88 945	104 745	113 842	123 461	138 015	165 795	200 710
Land tax	..	3 340	6 153	11 876	12 238	11 615	11 486	12 426	12 275	13 045
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	..	509	1 470	1 914	2 486	2 915	3 413	3 421	3 732	2 101
4500 Non-recurrent taxes	..	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
5000 Taxes on goods and services	..	179 452	680 010	1 449 914	2 600 449	3 849 891	3 902 837	4 457 631	4 404 920	2 952 686
5100 Taxes on production, sale, transfer, etc	..	168 678	637 765	1 327 634	2 497 709	3 740 606	3 782 126	4 300 462	4 237 236	2 816 629
5110 General taxes	..	115 159	343 926	515 933	677 229	865 087	914 194	1 327 433	1 197 258	943 051
5111 Value added taxes	..	115 159	343 926	515 933	677 229	865 087	914 194	1 327 433	1 197 258	943 051
Domestic VAT	..	75 625	68 319	71 409	197 358	208 652	134 144	445 876	333 943	203 247
VAT on imported goods	..	39 534	255 621	404 655	435 869	607 850	723 304	819 129	789 302	667 404
Other VAT	..	0	19 986	39 869	44 002	48 585	56 746	62 428	74 013	72 399
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	53 519	293 839	811 701	1 820 480	2 875 519	2 867 932	2 973 029	3 039 978	1 873 579
5121 Excises	..	19 285	33 416	57 393	61 423	76 400	93 143	103 651	147 057	161 068
Alcohol	..	12 939	9 821	15 590	15 691	24 098	29 493	29 659	38 788	36 345
Tobacco	..	5 182	5 976	17 961	22 903	29 400	37 700	45 644	78 695	98 346
Petroleum product	..	1 164	14 962	20 530	20 966	20 790	22 599	24 139	25 221	26 216
Automobiles	..	0	2 636	3 312	1 864	2 111	3 351	4 208	4 352	931
Others	..	0	21	0	0	1	0	2	0	-770
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0

Table 4.3. **Kazakhstan** (cont.)

Million KZT	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
5123 Customs and import duties	..	18 471	62 249	152 226	354 487	322 316	314 994	297 959	279 313	189 522
5124 Taxes on exports	..	0	940	205 601	492 870	1 323 625	1 264 458	1 466 254	1 513 573	920 175
Taxes on exports	940	1 243	22 060	499 207	457 410	585 857	778 853	692 855
Taxes on exports to National Fund	0	204 358	470 810	824 418	807 048	880 397	734 720	227 320
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	5 149	10 789	14 566	16 451	16 770	18 862	21 036	24 798
Telecommunication	3 890	5 167	5 535	5 881	5 309	5 476	6 167	8 151
Placement of outdoor advertisements	1 259	3 247	3 723	4 664	5 016	5 652	5 981	6 076
Gambling business	0	1 156	3 693	4 393	5 064	6 385	7 598	9 231
Others	0	1 219	1 614	1 513	1 381	1 350	1 291	1 340
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	15 763	192 086	385 691	897 133	1 136 727	1 178 567	1 086 303	1 078 999	578 015
Production of useful minerals of non-oil sector companies	..	15 763	108 453	68 618	122 128	148 494	159 313	168 186	122 909	118 073
Production of useful minerals of oil sector companies	..	0	83 633	0	0	0	0	0	0	0
Production of useful minerals of oil sector co. to National Fund	..	0	0	317 073	775 005	988 233	1 019 253	918 117	956 090	459 942
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	10 774	42 245	122 280	102 740	109 285	120 711	157 169	167 683	136 057
5210 Recurrent taxes	..	5 901	7 076	17 521	26 262	29 975	30 961	36 029	38 844	42 278
5211 Paid by households: motor vehicles	..	3 930	4 877	13 394	21 565	24 631	25 172	29 629	31 656	34 466
5212 Paid by others: motor vehicles	..	1 971	2 199	4 128	4 697	5 344	5 789	6 401	7 188	7 812
5213 Paid in respect of other goods	..	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	4 873	35 169	104 758	76 478	79 310	89 750	121 140	128 840	93 779
Emissions into the environment	..	0	25 523	85 953	57 982	58 466	67 183	93 179	97 712	63 379
Others	..	4 873	9 646	18 805	18 497	20 843	22 567	27 960	31 128	30 399
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	629	37	15	6	4	3	103	75	141
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	629	37	15	6	4	3	103	75	141

Note:

Year ending 31st December.

Data are on a cash basis.

The share of the Republic of Kazakhstan under production sharing contracts of oil companies, the bonuses of oil and non-oil sector companies, the levy for the use of the radio-frequency spectrum, the payment to compensate for historic costs as well as certain other items are classified as non-tax revenues according to the OECD Interpretative Guide, but are considered as tax revenues in Kazakhstan. Headings 1210, 5124 and 5128: These categories includes revenues that are paid to the National Fund of the Republic of Kazakhstan. This fund was created in 2000 as a stabilisation fund and includes revenues levied from oil and gas companies.

Heading 2000: Social security contribution revenues are not considered as tax revenues in Kazakhstan, but are considered as tax revenues under the OECD Interpretative Guide, subject to certain criteria.

Heading 4120: The uniform land tax is a presumptive tax for farmers and peasants' households. Such payers are not obliged to pay personal income tax, land tax, environmental fees, transport tax, property tax and other mandatory payments to the budget. The uniform land tax is levied on the value of land in use.

Source: Ministry of Finance of the Republic of Kazakhstan.

StatLink  <http://dx.doi.org/10.1787/888933544303>

Table 4.4. Korea

Billion KRW

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Total tax revenue	102 916	136 295	207 345	273 647	295 968	321 915	341 336	347 332	365 428	393 558
1000 Taxes on income, profits and capital gains	26 916	39 254	60 609	77 897	82 905	96 845	101 944	101 792	106 353	119 150
1100 Of individuals	16 543	19 950	27 570	38 618	42 098	47 299	51 185	53 311	59 457	68 625
Income tax	0	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	0	0	3 127	4 762	4 425	4 896	5 152	4 889	4 628	4 561
Wages and salaries income tax	0	0	10 382	13 407	15 517	18 337	19 627	21 931	25 359	27 055
Other income tax	0	0	2 082	2 829	2 986	3 365	3 595	3 432	3 805	4 467
Global income tax	12 911	16 128	4 607	6 117	6 369	8 300	9 938	10 901	11 486	12 784
Defence tax on income tax	0	0	0	0	0	0	0	0	0	0
Education tax on income tax	0	0	0	0	0	0	0	0	0	0
Rural development tax on interest, bus. inc. & cap.gains relief	149	156	116	199	179	156	125	124	115	105
Inhabitant tax on income tax (local)	1 526	2 285	2 804	3 996	4 459	4 856	5 293	5 377	6 017	7 797
1110 On income and profits	14 586	18 569	23 118	31 310	33 935	39 910	43 730	46 654	51 410	56 769
1120 On capital gains	1 957	1 381	4 452	7 308	8 163	7 389	7 455	6 657	8 047	11 856
Capital gains tax	1 957	1 381	4 452	7 308	8 163	7 389	7 455	6 657	8 047	11 856
1200 Corporate	10 158	19 271	33 039	39 279	40 807	49 546	50 759	48 481	46 896	50 525
Corporation tax - withholding	5 501	8 577	5 682	4 681	9 095	10 534	11 516	12 176	12 172	12 317
Corporation tax - final returns	3 924	9 302	24 123	30 570	28 173	34 339	34 416	31 679	30 478	32 713
Defence tax on corporation tax	0	0	0	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	733	1 142	2 696	3 556	3 094	3 953	4 258	4 118	3 882	5 191
Rural development tax corporate income	0	251	538	472	445	720	569	508	364	304
1210 On profits	10 158	19 271	33 039	39 279	40 807	49 546	50 759	48 481	46 896	50 525
Excess profit tax	0	0	0	0	0	0	0	0	0	0
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
Capital gains tax	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	215	33	0	0	0	0	0	0	0	0
Business income tax	0	0	..	..	..	..	..	..	..	..
Real estate income tax	0	0	..	..	..	..	..	..	..	..
Defence tax on real estate & business income	0	0	..	..	..	..	..	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	211	30	..	..	..	..	..	..	..	..
Inhabitant tax before 1990 (local)	1	0	..	..	..	..	..	..	..	..
Farm land tax (local)	3	3	..	..	..	..	..	..	..	..
Inhabitant tax on farm land tax (local)	0	0	..	..	..	..	..	..	..	..
2000 Social security contributions	14 583	22 759	43 902	63 939	69 090	77 234	84 380	91 596	98 184	104 693
2100 Employees	6 376	8 578	17 632	25 638	28 213	31 875	35 670	38 396	41 355	44 281
Veterans' relief fund	0	0	0	0	0	0	0	0	0	0
Soldiers' annuity fund	0	0	0	0	0	0	0	0	0	0
Unemployment insurance	264	598	1 016	1 346	1 358	1 698	2 138	2 418	2 866	3 076
National welfare pension fund	3 597	4 325	7 746	10 358	11 004	11 832	12 867	13 890	14 823	15 821
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health insurance	1 149	2 066	6 060	10 581	11 783	13 954	15 718	17 128	18 492	19 868
Teachers' pensions	219	279	520	621	868	940	1 229	1 077	1 081	1 125
Government employees' pensions	1 013	1 144	2 004	2 308	2 878	3 106	3 345	3 435	3 593	3 876
Military personal pensions	134	166	286	313	322	345	373	448	500	515
2110 On a payroll basis	..	8 578	17 632	25 638	28 213	31 875	35 670	38 396	41 355	44 281
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	5 901	9 409	18 486	28 981	30 856	34 366	36 911	41 518	44 806	47 846
Ind. works' insurance fund	1 819	1 876	3 182	4 732	4 632	4 632	5 508	5 436	5 797	6 062
Soldiers' annuity fund	0	0	0	0	0	0	0	0	0	0
Pneumoconiosis fund	0	0	0	0	0	0	0	0	0	0
Unemployment insurance	653	1 449	2 164	2 843	2 860	3 347	4 166	4 545	5 150	5 499
Veterans' relief fund	0	0	0	0	0	0	0	0	0	0
National welfare pension fund	1 814	4 340	7 759	10 393	11 052	11 833	12 930	13 958	14 909	15 895
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health insurance	1 459	1 547	4 997	8 980	11 718	13 889	13 576	16 826	18 133	19 493
Teachers' pensions	156	197	384	456	594	665	731	753	0	0
Government employees' pensions	0	0	0	0	0	0	0	0	817	897
2210 On a payroll basis	..	9 409	18 486	28 981	30 856	34 366	36 911	41 518	44 806	47 846
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	2 306	4 772	7 784	9 320	10 021	10 993	11 799	11 682	12 023	12 566
2310 On a payroll basis	0	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	2 306	4 772	7 784	9 324	10 021	10 993	11 799	11 682	12 023	12 566
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..

Table 4.4. Korea (cont.)

Billion KRW	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	309	258	514	681	714	803	868	981	1 042	1 122
Workshop tax on workforce (local)	309	258	514	681	714	803	868	981	1 042	1 122
Vocational training promotion fund	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	13 088	16 846	24 697	31 803	33 516	36 555	36 213	35 847	40 305	48 625
4100 Recurrent taxes on immovable property	2 986	3 385	5 030	8 859	9 270	9 779	10 315	10 809	11 654	12 486
Property tax (local)	577	728	2 588	4 423	4 817	7 617	8 049	8 267	8 780	9 294
City planning tax on urban real estate (local)	731	815	1 352	2 269	2 465	5	3	0	0	0
Community facilities tax (local)	268	341	446	591	650	705	766	912	1 138	1 351
Tax on excessive land holdings (local)	0	0	0	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	1 279	1 282	2	0	0	0	0	0	0	0
Rural dev. tax on local agg. land holdings tax	63	81	3	0	0	0	0	0	0	0
Tax on excessively increased land value	-1	0	0	0	0	0	0	0	0	0
Comprehensive real estate tax	0	0	441	1 207	1 029	1 102	1 131	1 224	1 307	1 399
Rural dev. tax on comprehensive real estate tax	0	0	91	242	208	223	228	250	265	267
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	68	138	107	127	101	127	138	156	164	175
Workshop tax on property (local)	68	138	107	127	101	127	138	156	164	175
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1 161	989	1 873	2 431	3 076	3 333	4 021	4 290	4 625	5 044
4310 Estate and inheritance taxes	605	449	702	1 221	1 203	1 259	1 719	1 587	1 696	1 944
Inheritance tax	605	449	702	1 221	1 203	1 259	1 719	1 587	1 696	1 944
Defence tax on inheritance tax	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	556	540	1 171	1 210	1 873	2 074	2 302	2 703	2 929	3 100
Gift tax	556	540	1 171	1 210	1 873	2 074	2 302	2 703	2 929	3 100
Defence tax on gift tax	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	8 774	11 935	17 796	20 513	21 170	23 443	21 877	20 748	24 026	31 095
Registration tax (local)	4 257	4 528	6 784	7 131	7 370	7 680	7 645	1 312	1 485	1 831
Registration tax	0	0	0	0	0	0	0	0	0	0
Defence tax on registration tax	0	0	0	0	0	0	0	0	0	0
Rural dev. tax on local acquisition tax	164	246	471	621	632	982	853	874	843	969
Rural dev. tax on local registration tax	211	66	64	169	144	2	2	1	1	1
Securities transactions tax	262	2 736	2 370	3 534	3 667	4 279	3 681	3 077	3 121	4 670
Rural dev. tax on securities transaction tax	170	823	958	1 870	2 010	2 515	1 769	1 529	1 459	1 861
Acquisition tax (local)	3 319	3 148	6 649	6 644	6 825	7 361	7 326	13 318	16 391	20 810
Stamp tax	390	388	500	544	522	624	601	637	726	953
4500 Non-recurrent taxes	167	537	-2	0	0	0	0	0	0	0
Asset revaluation tax	167	537	-2	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	43 978	52 271	71 041	87 043	99 769	100 551	106 402	106 717	109 451	110 326
5100 Taxes on production, sale, transfer, etc	41 699	50 023	69 069	84 135	96 573	93 983	99 731	99 970	102 531	103 254
5110 General taxes	19 488	23 212	36 118	46 992	51 800	54 868	58 702	59 105	62 975	60 162
5111 Value added taxes	19 488	23 212	36 118	46 992	51 800	54 868	58 702	59 105	62 975	60 162
Value added tax	19 488	23 212	36 118	46 992	51 800	54 868	58 702	59 105	62 975	60 162
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Business tax	..	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	22 211	26 811	32 951	37 143	44 773	39 115	41 029	40 865	39 556	43 092

Table 4.4. Korea (cont.)

Billion KRW	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
5121 Excises	14 616	18 155	24 888	25 341	31 340	25 401	28 410	27 661	28 226	31 857
Commodity tax	0	0	0	0	0	0	0	0	0	0
Defence tax on commodity tax	0	0	0	0	0	0	0	0	0	0
Liquor tax	1 790	1 963	2 601	2 771	2 878	2 529	2 999	2 947	2 852	3 228
Defence tax on liquor tax	0	0	0	0	0	0	0	0	0	0
Education tax on liquor tax	418	516	693	713	724	644	774	764	728	808
Textile tax	0	0	0	0	0	0	0	0	0	0
Petroleum tax	0	0	0	0	0	0	0	0	0	0
Transport tax on petrol products	5 547	8 404	10 288	10 092	13 970	11 546	13 809	13 248	13 440	14 055
Education tax on transport tax	758	1 247	1 543	1 483	2 133	1 726	2 030	1 895	2 074	2 154
Electricity and gas tax	0	0	0	0	0	0	0	0	0	0
Special excise tax	3 036	2 985	4 399	3 642	5 066	5 537	5 336	5 484	5 624	8 001
Defence tax on special excise tax	0	0	0	0	0	0	0	0	0	0
Education tax on special excise tax	804	498	579	322	501	589	525	485	495	515
Rural development on special excise tax	26	37	45	20	24	45	56	56	60	61
Tobacco sales tax (local)	0	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	2 236	2 251	2 448	3 011	2 875	2 785	2 881	2 782	2 953	3 035
Motor fuel tax (local)	0	254	2 292	3 287	3 169	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
Monopoly profit	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	5 941	5 936	6 530	9 486	11 046	11 350	10 220	11 012	9 132	8 907
Customs duties	5 798	5 800	6 317	9 169	10 666	10 990	9 816	10 562	8 721	8 495
Defence tax on customs duties	0	0	0	0	0	0	0	0	0	0
Special customs duties	0	0	0	0	0	0	0	0	0	0
Tonnage tax	0	0	0	0	0	0	0	0	0	0
Education tax on imports	116	99	173	273	336	322	375	429	390	390
Rural dev. tax on customs exemptions	27	37	40	44	44	38	29	21	21	22
Previous year receipts	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1 654	2 720	1 533	2 316	2 387	2 364	2 399	2 192	2 198	2 328
Telephone tax	789	1 457	0	0	0	0	0	0	0	0
Defence tax on telephone tax	0	0	0	0	0	0	0	0	0	0
Entertainment tax	0	0	0	0	0	0	0	0	0	0
Defence tax on entertainment tax	0	0	0	0	0	0	0	0	0	0
Entertainment tax (local)	0	0	0	0	0	0	0	0	0	0
Travel tax	0	0	0	0	0	0	0	0	0	0
Admission tax	0	0	0	0	0	0	0	0	0	0
Defence tax on admission tax	0	0	0	0	0	0	0	0	0	0
Education tax on banking & insurance	369	473	537	964	951	966	932	938	920	1 004
Horse race tax (local)	361	566	692	1 002	1 068	1 072	1 129	1 042	1 073	1 089
Rural dev. tax on horse race tax	18	84	147	203	215	214	221	212	205	235
Butchery tax (local)	47	51	47	56	58	5	0	0	0	0
Regional development tax (local)	71	89	110	91	95	107	117	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	2 279	2 248	1 972	2 908	3 196	6 568	6 671	6 747	6 920	7 072
5210 Recurrent taxes	2 279	2 248	1 972	2 908	3 196	6 568	6 671	6 747	6 920	7 072
Licence tax (local)	225	241	70	74	76	78	78	0	0	0
Automobile tax (local)	2 054	2 007	1 902	2 834	3 120	6 490	6 593	6 747	6 920	7 072
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	4 041	4 907	6 582	12 284	9 974	9 927	11 529	10 399	10 093	9 642
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4 041	4 907	6 582	12 284	9 974	9 927	11 529	10 399	10 093	9 642
Unallocable tax revenue	0	0	0	0	0	0	0	0	0	0
Previous year tax	779	1 474	2 111	6 890	4 449	4 232	5 768	4 774	4 049	3 435
Previous year tax (local)	340	474	633	600	654	728	680	601	589	392
Unallocable defence tax	-8	-3	-9	0	0	0	0	0	0	0
Education tax on local taxes	2 931	2 962	3 847	4 794	4 871	4 967	5 081	5 024	5 455	5 815

Table 4.4. **Korea** (cont.)

Note:

Figures are taken from OECD (2016), *Revenue Statistics 2016*, http://dx.doi.org/10.1787/rev_stats-2016-en-fr, and are preliminary for 2015. Year ending 31st December.

Data are on a cash basis.

Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teachers' pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.

Heading 2200: From 2007, this includes long-term care insurance.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink  <http://dx.doi.org/10.1787/888933544322>

Table 4.5. Malaysia

Million MYR	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Total tax revenue	56 905	51 857	87 563	114 754	118 302	144 297	161 539	166 269	175 452	177 323
1000 Taxes on income, profits and capital gains	27 648	27 339	51 040	75 269	75 058	98 018	111 676	114 113	120 284	105 751
1100 Of individuals	6 429	7 015	8 649	15 590	17 805	20 203	22 977	23 055	24 423	26 321
1110 On income and profits	6 429	7 015	8 649	15 590	17 805	20 203	22 977	23 055	24 423	26 321
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	20 552	19 923	40 962	57 725	55 156	74 653	85 239	87 949	92 223	75 275
1210 On profits	20 552	19 923	40 962	57 725	55 156	74 653	85 239	87 949	92 223	75 275
Company income tax	16 688	13 905	26 381	30 199	36 266	46 888	51 288	58 175	65 240	63 679
Petroleum income tax	3 861	6 010	14 566	27 231	18 713	27 748	33 934	29 753	26 956	11 559
Offshore business activity tax	3	8	15	15	15	17	18	20	27	37
Levy on electricity	0	0	0	280	162	0	0	1	0	0
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	666	402	1 429	1 954	2 097	3 162	3 459	3 109	3 639	4 155
Cooperatives income tax	143	87	63	546	378	357	345	286	169	80
Withholding income tax	0	0	1 110	1 328	1 268	1 519	2 097	2 008	2 184	2 316
Other income tax	0	0	20	23	21	17	21	23	24	30
Real property gains tax	523	247	236	42	303	509	608	785	1 210	1 729
Exit levy	0	41	0	0	0	0	0	0	0	0
Windfall levy on crude palm oil	0	0	0	0	0	0	0	0	0	0
Windfall levy on crude palm kernel oil	0	26	0	0	0	0	0	0	0	0
Levy on fresh fruit bunch	0	0	0	16	127	761	388	7	51	1
2000 Social security contributions	0	990	1 382	1 867	2 008	2 172	2 326	2 518	2 689	2 900
2100 Employees	..	218	304	409	439	475	508	552	588	..
2110 On a payroll basis	..	218	304	409	439	475	508	552	588	..
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	..
2200 Employers	..	772	1 079	1 458	1 569	1 697	1 818	1 966	2 101	..
2210 On a payroll basis	..	772	1 079	1 458	1 569	1 697	1 818	1 966	2 101	..
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	..
2300 Self-employed or non-employed	..	0	0	0	0	0	0	0	0	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	0	0	0	0	2 900
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 431	1 776	3 427	4 471	4 729	5 009	5 243	5 350	5 941	6 300
4100 Recurrent taxes on immovable property	1 412	1 774	3 422	4 471	4 729	5 009	5 241	5 349	5 939	6 299
Quit rent	..	..	942	1 284	1 385	1 501	1 561	1 489	1 549	1 799
4110 Households	1 412	1 774	2 480	3 187	3 344	3 508	3 680	3 860	4 390	4 500
Assessment tax	1 412	1 774	2 480	3 187	3 344	3 508	3 680	3 860	4 390	4 500
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	19	2	5	0	0	0	2	1	2	1
4310 Estate and inheritance taxes	19	2	5	..	..	..	2	1	2	1
Estate duty	19	2	5	..	..	..	2	1	2	1
4320 Gift taxes	0	0	0	..	..	..	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	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	0
5000 Taxes on goods and services	25 061	19 910	29 216	29 746	32 268	34 114	36 647	37 871	40 030	56 353
5100 Taxes on production, sale, transfer, etc	23 195	17 990	27 051	27 834	30 218	31 883	34 317	35 421	37 411	53 669
5110 General taxes	6 167	5 968	7 709	8 603	8 171	8 577	9 496	10 068	10 939	32 235
5111 Value added taxes	0	0	0	0	0	0	0	0	0	27 012
5112 Sales tax	6 167	5 968	7 709	8 603	8 171	8 577	9 496	10 068	10 939	5 223
On local goods	4 160	3 894	5 403	5 348	4 886	4 995	5 358	5 626	6 130	3 207
On imported goods	2 008	2 074	2 306	3 255	3 285	3 583	4 138	4 442	4 809	2 016
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	15 266	10 245	17 511	16 822	19 624	20 765	22 184	22 756	23 930	18 862

Table 4.5. **Malaysia** (cont.)

Million MYR	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
5121 Excise duties	6 053	3 803	9 322	10 068	11 770	11 517	12 187	12 193	12 925	11 890
On local goods	6 053	3 803	8 641	8 474	9 350	8 415	8 420	8 395	8 456	7 999
On imported goods	0	0	680	1 595	2 420	3 102	3 767	3 798	4 468	3 891
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	6 524	3 599	3 385	2 114	1 966	2 026	2 282	2 524	2 670	2 732
5124 Taxes on exports	1 053	1 032	2 085	1 152	1 810	2 081	1 968	1 930	1 893	1 039
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1 475	1 701	2 582	3 344	3 926	4 982	5 583	5 944	6 278	3 038
Pool betting duties and sweepstakes	0	0	0	0	0	0	0	0	0	0
Service tax	1 475	1 701	2 582	3 344	3 926	4 982	5 583	5 944	6 278	3 038
5127 Other taxes on internat. trade and transactions	160	110	137	143	151	159	164	165	165	163
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	1 761	1 777	1 831	2 409	2 423	2 541	2 638	2 597	2 542	2 572
5200 Taxes on use of goods and to perform activities	1 866	1 920	2 165	1 912	2 050	2 231	2 329	2 450	2 619	2 684
5210 Recurrent taxes	1 863	1 918	2 163	1 909	2 047	2 227	2 326	2 447	2 617	2 681
5211 Paid by households: motor vehicles	1 852	1 909	2 147	1 856	1 992	2 183	2 283	2 407	2 532	2 630
Motor vehicle licences	1 852	1 909	2 147	1 856	1 992	2 183	2 283	2 407	2 532	2 630
5212 Paid by others: motor vehicles	11	9	15	17	18	5	3	3	3	3
Commercial vehicle licences	11	9	14	16	17	5	3	3	3	3
Tour vehicle licences	0	0	1	1	1	1	0	0	0	0
5213 Paid in respect of other goods	0	0	1	36	38	39	39	37	81	48
Petroleum permits	0	0	1	1	1	1	1	0	4	2
Bank licences fees	0	0	0	35	37	38	39	37	78	46
5220 Non-recurrent taxes	3	2	2	2	2	4	3	2	2	3
Environment pollution licences	2	2	2	2	2	4	3	2	2	3
Film rental tax	1	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2 764	1 841	2 499	3 401	4 240	4 984	5 648	6 417	6 508	6 018
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2 764	1 841	2 499	3 401	4 240	4 984	5 648	6 417	6 508	6 018
Share transfer tax	0	0	0	0	0	0	0	0	0	0
Stamp duties	2 714	1 799	2 460	3 349	4 192	4 929	5 595	6 364	6 458	5 974
Other direct taxes	50	42	38	52	48	55	53	53	51	45

Note:

Year ending 31st December.

The data are on a cash basis.

Heading 2000: The data are estimated for 2015. An average annual growth rate for the period 2012-2014 was applied to the 2014 figure.

Heading 4100: The data for the quit rent and the assessment tax are estimated for 2015.

Heading 5111: The data for 2015 are sourced from the IMF's Government Finance Statistics dataset.

Source: Ministry of Finance of Malaysia, Social Security Organisation, State Government Financial Report and Local Government Financial Report.

StatLink  <http://dx.doi.org/10.1787/888933544341>

Table 4.6. Philippines

Million PHP

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Total tax revenue	447 976	564 343	863 599	1 205 348	1 330 768	1 469 547	1 669 306	1 868 601	2 111 568	2 262 150
1000 Taxes on income, profits and capital gains	164 170	217 798	344 954	467 706	521 707	612 432	691 232	767 819	840 680	912 198
1100 Of individuals	59 749	83 006	118 582	137 108	167 605	194 025	223 165	246 894	283 873	309 439
1110 On income and profits	53 370	78 229	113 549	130 074	158 325	184 076	210 645	232 725	267 703	292 548
1120 On capital gains	6 379	4 777	5 033	7 033	9 280	9 949	12 520	14 169	16 170	16 891
1200 Corporate	95 449	116 980	190 628	303 391	326 967	392 400	432 850	486 898	523 183	569 454
1210 On profits	94 427	114 871	188 876	297 900	323 116	387 499	421 937	476 311	513 978	561 434
1220 On capital gains	1 022	2 110	1 752	5 492	3 851	4 902	10 913	10 587	9 205	8 020
1300 Unallocable between 1100 and 1200	8 973	17 812	35 744	27 207	27 135	26 007	35 217	34 027	33 624	33 305
2000 Social security contributions	36 500	74 200	107 900	156 000	168 430	186 203	215 356	236 575	284 360	316 142
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	2 800	19 900	23 300	33 000	34 300	38 008	54 215	54 662	80 130	94 663
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	33 700	54 300	84 600	123 000	134 130	148 195	161 141	181 913	204 230	221 479
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	4 178	17 401	29 463	36 963	39 070	44 590	50 943	56 269	60 026	63 990
4100 Recurrent taxes on immovable property	0	14 947	25 697	31 518	31 876	36 043	39 315	41 191	45 458	48 999
Real property tax (local government)	..	14 947	25 697	31 518	31 876	36 043	39 315	41 191	45 458	48 999
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	881	480	1 017	1 426	1 981	2 400	3 626	3 275	5 450	5 636
4310 Estate and inheritance taxes	677	302	693	982	1 451	1 635	2 315	1 650	3 489	3 341
4320 Gift taxes	204	178	324	444	531	765	1 312	1 625	1 960	2 294
4400 Taxes on financial and capital transactions	3 297	1 974	2 749	4 019	5 213	6 147	8 002	11 803	9 118	9 356
Stock transactions (RA 7717)	3 297	1 974	2 749	4 019	5 213	6 147	8 002	11 803	9 118	9 356
4500 Non-recurrent taxes	0	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	0
5000 Taxes on goods and services	225 025	237 243	344 362	498 883	549 890	568 870	648 504	735 896	844 442	884 132
5100 Taxes on production, sale, transfer, etc	222 627	234 202	337 155	489 850	540 595	558 770	638 148	724 888	832 656	872 832
5110 General taxes	47 273	53 879	87 855	168 294	173 284	183 082	229 594	250 149	278 794	295 502
5111 Value added taxes	47 273	53 879	87 855	168 294	173 284	183 082	229 594	250 149	278 794	295 502
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	175 354	180 323	249 300	321 556	367 312	375 687	408 554	474 739	553 862	577 330
5121 Excises	63 048	61 677	61 816	60 548	67 203	67 993	72 346	118 856	135 315	158 319
Alcohol products	13 412	12 997	17 012	20 637	21 781	22 873	23 896	33 535	37 525	42 214
Tobacco products	16 027	17 427	23 709	24 236	31 730	25 997	32 942	71 608	82 725	99 505
Petroleum products	29 272	28 297	18 709	12 772	9 832	9 963	10 159	8 503	9 419	11 888
Automobiles	0	0	0	0	0	2 026	2 935	2 542	2 636	2 452
Mineral products	77	243	251	719	1 306	6 986	2 206	2 494	2 814	2 079
Others	4 259	2 712	2 134	2 183	2 555	148	208	174	196	182
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	94 800	95 006	154 566	220 307	259 241	265 108	289 866	304 925	369 277	367 534
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	17 506	23 639	32 919	40 701	40 868	42 587	46 342	50 958	49 270	51 477
Banks and financial institutions	9 696	9 538	14 892	21 937	22 857	23 514	25 338	30 199	26 677	26 915
Travel tax (CHED/NCAA)	386	1 043	1 164	1 843	1 512	1 660	1 709	1 885	1 827	1 770
Immigration tax (BID)	18	47	40	39	59	61	64	69	72	72
Others	7 406	13 011	16 823	16 882	16 440	17 351	19 231	18 805	20 694	22 720
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0

Table 4.6. **Philippines** (cont.)

Million PHP	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	2 398	3 041	7 207	9 033	9 295	10 100	10 356	11 008	11 786	11 300
5210 Recurrent taxes	2 398	3 041	7 207	9 033	9 295	10 100	10 356	11 008	11 786	11 300
LTO-Motor vehicle users' tax	2 398	3 041	7 207	9 033	9 295	10 100	10 356	11 008	11 786	11 300
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	18 103	17 702	36 921	45 797	51 671	57 452	63 271	72 042	82 060	85 687
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	18 103	17 702	36 921	45 797	51 671	57 452	63 271	72 042	82 060	85 687
Documentary stamp tax	16 477	16 170	29 431	37 484	42 629	47 879	52 455	60 356	69 036	72 073
DENR-Forest charges	116	175	84	132	239	150	204	132	133	128
Miscellaneous taxes	1 510	1 356	4 543	4 317	4 391	4 724	5 788	5 874	6 051	6 219
Other taxes (local government)	0	0	2 863	3 864	4 412	4 700	4 823	5 679	6 840	7 267

Note:

Year ending 31st December.

The data are on a cash basis.

Heading 5123: This category includes VAT and excises levied on imports.

Source: Department of Finance of the Philippines.

StatLink  <http://dx.doi.org/10.1787/888933544360>

Table 4.7. Singapore
Details of tax revenue

Million SGD

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Total tax revenue	..	25 627	25 687	36 616	41 848	46 076	50 119	51 146	54 110	55 647
1000 Taxes on income, profits and capital gains	..	13 538	12 912	17 211	18 687	20 579	22 411	22 050	23 940	24 890
1100 Of individuals	..	3 543	3 425	6 114	6 470	6 871	7 714	7 688	8 927	9 235
1110 On income and profits	..	3 543	3 425	6 114	6 470	6 871	7 714	7 688	8 927	9 235
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	9 509	8 589	9 961	11 260	12 450	13 360	13 209	13 887	14 253
1210 On profits	..	9 509	8 589	9 961	11 260	12 450	13 360	13 209	13 887	14 253
From corporate profits	..	8 316	7 340	9 551	10 687	12 096	12 821	12 680	13 372	13 815
Statutory board contributions	..	1 192	1 249	410	573	353	539	530	516	438
1220 On capital gains	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	486	898	1 137	957	1 258	1 337	1 152	1 126	1 402
Withholding taxes	..	486	898	1 137	957	1 258	1 337	1 152	1 126	1 402
2000 Social security contributions	..	0	0	0	0	0	0	0	0	0
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
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	2 863	2 876	4 374	6 080	7 077	8 078	8 112	7 124	7 224
4100 Recurrent taxes on immovable property	..	1 535	1 829	1 979	2 798	3 899	3 760	4 179	4 340	4 456
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	..	71	81	8	5	3	8	3	1	-1
4310 Estate and inheritance taxes	..	71	81	8	5	3	8	3	1	-1
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	1 257	967	2 386	3 277	3 175	4 310	3 930	2 784	2 769
4500 Non-recurrent taxes	..	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
5000 Taxes on goods and services	..	7 967	8 722	12 622	14 376	15 113	15 288	15 736	16 949	17 657
5100 Taxes on production, sale, transfer, etc	..	5 462	7 289	10 766	12 525	13 193	13 485	14 081	15 346	15 897
5110 General taxes	..	2 121	3 815	6 914	8 198	8 687	9 038	9 513	10 215	10 345
5111 Value added taxes	..	2 121	3 815	6 914	8 198	8 687	9 038	9 513	10 215	10 345
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	3 341	3 474	3 852	4 327	4 506	4 447	4 568	5 131	5 552
5121 Excises	..	1 847	1 974	2 125	2 048	2 133	2 142	2 189	2 540	2 833
Liquors	368	433	470	496	517	518	634	638
Tobacco	713	932	889	967	969	1 043	1 228	1 205
Petroleum Products	373	413	419	416	415	414	419	584
Motor Vehicles	518	344	267	248	233	206	251	399
Compressed Natural Gas Unit Duty	0	0	0	1	3	3	3	2
Others	3	4	5	5	5	5	6	5
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	1 494	1 501	1 727	2 279	2 373	2 305	2 379	2 591	2 719
Betting duty	..	1 494	1 501	1 727	2 279	2 373	2 305	2 379	2 591	2 719
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

Table 4.7. **Singapore (cont.)**
Details of tax revenue

Million SGD	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
5200 Taxes on use of goods and perform activities	..	2 506	1 432	1 856	1 851	1 920	1 803	1 655	1 603	1 760
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
6000 Other taxes	..	1 259	1 177	2 410	2 706	3 307	4 342	5 248	6 097	5 876
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	1 259	1 177	2 410	2 706	3 307	4 342	5 248	6 097	5 876

Note:

Data are on a fiscal year basis ending 31st March. For example, the data for 2014 represent 1 April 2014 to 31 March 2015.

The data are on a cash basis.

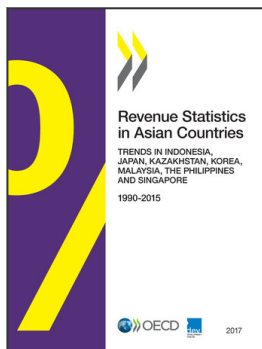
Heading 2000: There are no social security contributions in Singapore.

Heading 4100: Recurrent taxes on immovable property includes tax levied on all private properties, as well as properties owned by statutory boards.

Heading 5121: Comprises excises, customs and import duties.

Source: Ministry of Finance of Singapore.

StatLink  <http://dx.doi.org/10.1787/888933544379>



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