

## TAX LEVELS AND TAX STRUCTURES, 1990-2021

**Table 3.13. Taxes on general consumption (5110) as percentage of GDP**

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	8.3	8.6	8.0	7.7	7.6	7.7	8.1	8.4
Australia <sup>1</sup>	3.7	4.0	3.4	3.7	3.6	3.6	3.4	3.3	3.6	..
Bangladesh	1.8	2.1	2.8	2.7	2.7	2.9	3.0	2.7	2.9	..
Bhutan	1.5	1.8	2.1	2.6	2.5	2.6	2.7	2.8	2.3	2.8
Cambodia	..	2.8	2.0	5.0	5.1	5.3	5.6	6.6	6.0	5.2
China <sup>2</sup>	..	..	9.1	7.8	7.6	7.6	7.3	6.7	6.1	5.8
Cook Islands	..	..	11.0	12.5	12.5	12.0	12.7	12.6	10.5	14.4
Fiji	..	..	8.7	9.8	7.5	7.8	7.6	7.5	5.3	5.4
Georgia	4.7	8.3	10.1	10.3	9.2	10.1	9.9	10.6	9.2	10.3
Indonesia	2.3	3.3	3.4	3.7	3.3	3.5	3.6	3.4	2.9	3.3
Japan <sup>1</sup>	2.3	2.5	2.5	4.1	4.0	4.0	4.0	4.2	4.9	..
Kazakhstan	4.4	4.5	3.1	2.3	3.2	3.1	3.3	3.9	3.6	3.3
Kyrgyzstan	5.8	8.6	10.3	10.8	10.7	10.5	11.2	10.1	8.8	10.4
Korea <sup>1</sup>	3.6	3.8	3.9	3.6	3.9	4.1	4.1	4.3	4.2	4.3
Lao PDR	..	..	3.3	4.3	3.6	3.5	3.4	3.3	2.8	3.2
Malaysia <sup>3</sup>	1.7	1.4	1.0	2.7	3.3	3.2	1.7	1.0	1.0	0.9
Maldives	..	0.0	0.0	9.6	9.3	9.4	9.4	9.0	7.5	9.3
Mongolia	..	..	5.9	4.6	4.8	5.8	6.7	6.6	5.8	6.3
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand <sup>1</sup>	8.1	8.6	9.3	9.5	9.4	9.5	9.5	9.5	10.4	10.4
Pakistan	..	..	..	4.4	4.2	4.4	3.8	3.8	4.1	4.3
Papua New Guinea	3.3	3.6	2.3	2.7	3.9	3.8	3.2	3.3	3.0	2.9
Philippines	2.6	2.6	3.5	4.0	4.1	4.2	4.3	4.3	3.8	4.0
Samoa	..	7.6	6.8	9.1	8.8	9.3	9.6	9.9	10.0	10.2
Singapore	1.3	1.8	2.4	2.4	2.5	2.3	2.2	2.2	2.1	2.1
Solomon Islands	..	..	6.3	7.0	6.2	6.7	6.7	5.7	5.6	6.0
Thailand	3.5	4.6	3.7	3.9	3.9	3.8	3.9	3.6	3.5	3.9
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	9.1	10.5	6.6	7.2	6.6	7.3	8.2	7.6	6.2	5.0
Viet Nam	..	5.0	5.7	4.9	4.8	5.0	4.9	4.7	4.2	4.4
Africa (31) average <sup>4</sup>	..	..	4.2	4.7	4.7	4.7	4.8	4.9	4.5	..
Asia-Pacific (29) average <sup>5</sup>	..	..	5.0	5.6	5.4	5.5	5.5	5.5	5.0	5.3
LAC average <sup>6</sup>	4.9	5.5	5.9	6.6	6.7	6.7	6.8	6.7	6.4	7.0
OECD average <sup>1,7</sup>	6.6	6.7	6.6	6.8	6.9	6.9	7.0	6.9	6.9	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. 2007 to 2018: Revenues from import excise tax and refund of excise tax for export are included under heading 5111 as they cannot be separated from revenues from import VAT and refunds of VAT for export and VAT represents the majority of the revenues.
3. Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset. GST was abolished by the government in 2018 and replaced by sales tax and service tax.
4. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
5. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available. See the country tables in Chapter 4 for further information.
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 2023*.
7. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.