

## TAX LEVELS AND TAX STRUCTURES, 1990-2021

**Table 3.6. Taxes on income and profits (1000) as percentage of total taxation**

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	21.7	39.8	42.7	39.0	41.9	40.4	40.4	36.9
Australia <sup>1</sup>	57.9	59.0	56.7	56.7	57.3	58.7	60.1	59.2	59.0	..
Bangladesh	28.4	29.5	38.7	45.3	42.0	40.2	40.2	42.0	43.4	..
Bhutan	65.7	49.7	64.0	55.8	52.7	50.9	53.2	59.5	61.2	62.4
Cambodia	..	10.9	8.5	21.6	23.1	25.0	23.5	23.0	29.3	31.3
China <sup>2</sup>	..	..	..	..	..	..	..	24.9	26.8	26.0
Cook Islands	..	39.2	39.4	35.0	33.5	36.6	38.6	33.6	40.0	30.9
Fiji	..	..	32.6	25.8	30.6	31.5	28.1	27.0	31.7	32.9
Georgia	21.1	20.8	36.5	40.6	39.5	37.1	38.1	36.7	38.7	35.4
Indonesia	47.7	46.8	45.8	43.1	44.7	41.0	42.2	42.1	38.2	38.3
Japan <sup>1</sup>	34.8	33.8	30.2	31.2	30.6	30.7	31.9	30.8	30.4	..
Kazakhstan	41.4	51.7	40.0	38.8	37.3	35.9	37.9	36.3	35.2	38.0
Kyrgyzstan	17.9	22.0	22.3	19.3	17.9	17.6	17.1	18.5	21.7	21.6
Korea <sup>1</sup>	28.8	29.2	28.0	30.3	31.2	32.1	34.1	33.2	30.9	33.2
Lao PDR	..	..	22.7	22.7	21.9	23.1	22.3	22.4	20.7	24.1
Malaysia	54.6	60.7	66.1	61.9	59.3	60.1	68.5	68.1	65.6	67.9
Maldives	..	3.9	6.9	26.0	24.4	22.6	20.7	21.3	33.3	18.6
Mongolia	..	..	39.5	26.5	22.8	26.9	26.8	28.3	28.0	30.9
Nauru	..	..	..	52.2	58.7	64.9	70.2	78.6	78.3	72.9
New Zealand <sup>1</sup>	60.0	63.0	53.8	54.9	55.6	55.6	56.3	55.1	56.5	57.0
Pakistan	..	..	..	32.6	33.8	34.4	32.3	32.1	30.2	32.9
Papua New Guinea	68.5	67.6	69.4	65.2	55.8	54.2	56.8	53.7	55.2	56.2
Philippines	38.6	39.9	39.2	40.2	40.3	39.8	35.4	35.7	36.1	33.1
Samoa	..	20.4	24.7	23.1	22.8	22.1	23.0	23.0	23.8	23.8
Singapore	52.8	50.3	44.7	44.7	44.9	48.3	46.6	48.1	53.7	49.7
Solomon Islands	..	..	30.3	30.1	29.1	29.6	26.3	28.8	29.0	30.2
Thailand	31.8	35.1	36.5	34.9	34.4	33.4	34.1	35.6	34.9	35.2
Tokelau	..	..	51.1	51.1	54.6	55.8	47.3	53.7	50.8	49.9
Vanuatu	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	46.4	32.0	27.2	24.6	25.5	26.9	26.1	26.2	28.9
Africa (31) average <sup>3</sup>	..	..	38.6	39.1	38.2	38.0	38.1	38.6	39.3	..
Asia-Pacific (29) average <sup>4</sup>	..	..	36.3	36.8	36.6	36.9	37.2	37.1	38.1	37.5
LAC average <sup>5</sup>	22.4	25.0	26.4	26.5	26.2	26.0	26.5	26.6	26.9	26.7
OECD average <sup>1,6</sup>	33.9	33.8	32.2	33.2	32.8	33.6	34.0	34.0	33.7	..

.. 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: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
4. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for China are not included in the calculation prior to 2019 as historic data for social security contributions are not available. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available.
5. 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*.
6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.