

3 Tax levels and tax structure, 1990-2021

Comparative tables, 1990-2021

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2020.

Figures referring to 1991-99, 2011-12 in Table 3.1 and Table 3.2 and figures relating to 1998-99, 2001-06, 2008-09 and 2011-15 in Tables 3.5 to 3.20 have been omitted because of lack of space. Complete series are, however, available on line at OECD (2023), “Revenue Statistics - Asian and Pacific Economies: Comparative tables”, OECD Tax statistics (database).

Table 3.1. Total tax revenue as percentage of GDP, 1990-2021

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Armenia	..	..	..	..	..	..	..	..	..	..
Australia ¹	28.1	30.4	28.9	29.7	29.8	30.1	29.8	29.3	29.4	26.7
Bangladesh	..	6.0	5.9	6.3	6.3	6.5	6.6	6.4	7.1	7.0
Bhutan	5.1	9.0	10.1	10.1	8.2	9.2	9.9	8.5	9.1	10.0
Cambodia	..	..	..	..	..	..	7.9	8.2	9.7	10.6
China ²	..	..	..	..	..	..	..	..	16.9	17.0
Cook Islands	..	..	..	..	..	..	..	25.9	24.9	24.0
Fiji	..	..	..	..	..	..	..	..	..	22.2
Georgia	..	14.4	14.5	14.7	14.0	19.1	20.2	22.2	25.1	24.2
Indonesia ³	..	7.9	10.9	11.3	11.8	12.1	12.4	11.9	12.2	13.0
Japan ¹	27.7	25.3	25.5	24.5	24.1	24.8	25.8	26.6	27.2	27.0
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.5	26.1	26.1	27.6
Kyrgyzstan	25.6	11.7	12.4	13.6	13.7	14.2	15.7	17.2	18.4	18.6
Korea ¹	18.6	20.9	21.2	21.3	22.0	21.2	21.7	22.6	23.7	23.6
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	18.5	14.1	18.3	18.3	16.3	15.9	15.5	15.1	14.8	15.1
Maldives	..	..	..	..	..	..	11.4	11.5	11.9	11.5
Mongolia	..	..	..	..	..	..	..	26.6	27.9	26.3
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand ¹	36.2	32.5	32.0	33.2	33.2	34.2	36.1	35.3	33.9	32.9
Pakistan	..	..	..	..	..	..	..	..	..	..
Papua New Guinea ⁴	..	14.0	18.0	20.0	20.2	24.2	25.6	20.0	20.8	18.6
Philippines	..	15.3	15.1	14.5	14.5	14.0	14.6	15.8	15.6	15.6
Samoa	..	..	..	..	..	..	20.6	23.4	21.4	18.7
Singapore	..	15.2	15.1	12.9	12.3	12.0	11.8	11.8	13.2	14.0
Solomon Islands	..	..	..	..	..	..	..	..	15.4	16.7
Thailand	..	15.3	15.5	16.4	16.9	17.6	18.8	17.9	17.6	17.1
Tokelau	..	..	..	..	..	..	..	13.3	14.3	16.1
Vanuatu	..	16.2	16.3	16.4	16.3	16.9	17.1	17.5	19.4	19.8
Viet Nam ³	..	..	..	..	19.6	19.6	18.9	19.9	19.9	20.9
Africa (31) average ⁵	..	..	..	..	..	..	..	..	..	..
Asia-Pacific (29) average ^{6, 7}	..	..	..	..	..	..	..	..	..	..
LAC average ⁸	14.7	17.1	17.3	17.4	17.7	18.2	18.8	19.3	20.0	20.2
OECD average ^{1, 9, 10}	30.8	32.9	32.4	32.3	32.1	32.1	32.6	32.8	32.8	32.2
	2009	2010	2014	2015	2016	2017	2018	2019	2020	2021
Armenia	..	20.2	22.0	21.1	21.3	20.8	20.9	22.4	22.4	22.7
Australia ¹	25.4	25.2	27.2	27.8	27.5	28.5	28.6	27.7	28.5	..
Bangladesh	7.3	8.3	9.0	8.9	8.7	8.9	8.5	7.8	8.8	..
Bhutan	13.7	14.1	13.6	13.5	12.9	14.2	13.0	10.5	8.7	10.7
Cambodia	6.9	7.3	15.5	15.6	15.8	16.9	18.6	21.7	19.7	18.0
China ²	17.1	17.8	18.5	18.1	17.5	17.4	17.0	22.1	20.1	21.0
Cook Islands	26.7	26.9	22.1	26.7	27.1	27.1	28.4	26.1	25.8	26.9
Fiji	21.6	21.6	22.7	23.6	23.1	24.2	23.5	22.3	16.6	15.1
Georgia	23.7	22.3	23.3	23.6	24.5	24.3	23.4	24.1	22.3	22.6
Indonesia ³	11.0	11.4	12.2	12.1	12.0	11.6	12.0	11.6	10.1	10.9
Japan ¹	25.7	26.2	30.0	30.2	30.3	30.9	31.5	31.5	33.2	..
Kazakhstan	21.2	23.8	21.1	15.5	14.9	16.0	17.0	16.7	14.1	15.6
Kyrgyzstan	17.6	17.8	20.4	19.1	19.5	19.3	20.3	19.4	17.4	20.0
Korea ¹	22.7	22.4	23.4	23.7	24.7	25.4	26.7	27.2	27.7	29.9
Lao PDR	..	11.5	12.3	12.6	11.9	11.0	10.9	10.5	9.2	9.7
Malaysia	15.5	13.8	15.3	14.5	14.0	13.4	12.5	12.5	11.4	11.8
Maldives	8.9	8.9	19.0	19.4	19.7	20.1	19.4	19.1	19.1	17.7
Mongolia	22.3	25.3	20.2	19.3	19.1	21.4	23.9	23.9	21.0	24.0
Nauru	..	..	9.4	18.0	14.8	24.9	32.4	43.0	41.5	36.6
New Zealand ¹	30.2	30.3	31.2	31.5	31.4	31.3	32.2	31.3	33.8	33.8
Pakistan	..	..	9.8	11.2	11.2	11.4	10.2	10.0	10.3	10.3
Papua New Guinea ⁴	15.9	17.0	18.0	15.2	14.6	13.9	13.6	13.5	12.0	12.1
Philippines	14.4	14.2	16.0	16.2	16.2	16.8	17.4	18.1	17.8	18.1
Samoa	21.0	19.4	22.0	22.4	22.9	23.2	23.9	24.0	25.0	25.3
Singapore	12.4	12.5	13.4	13.0	13.0	13.8	12.9	13.2	12.6	12.6
Solomon Islands	16.6	19.0	23.0	23.1	21.6	22.7	23.5	19.8	18.9	18.6
Thailand	16.6	17.6	18.4	18.9	18.1	17.5	17.7	17.2	16.5	16.4
Tokelau	15.5	17.7	17.1	15.1	14.7	16.8	18.1	19.2	20.8	22.2
Vanuatu	18.2	17.1	18.3	16.9	15.7	17.1	17.8	17.0	14.0	10.9
Viet Nam ³	20.0	20.0	17.7	18.2	18.4	18.4	18.3	18.9	17.7	18.2
Africa (31) average ⁵	14.2	14.4	15.5	15.6	15.6	15.7	15.9	16.2	16.0	..
Asia-Pacific (29) average ^{6, 7}	..	18.6	19.1	19.2	18.9	19.7	20.2	20.5	19.6	19.8
LAC average ⁸	19.4	20.0	20.9	21.4	21.2	21.2	21.5	21.7	20.9	21.7
OECD average ^{1, 9, 10}	31.5	31.5	32.8	32.9	33.6	33.3	33.5	33.4	33.6	34.1

Note: .. 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: The tax-to-GDP ratio for China does not include revenues from social security contributions (SSCs) in these years as historical data were not available.
3. Social security contributions data for Indonesia are only available after 2014 and are deemed negligible in earlier years. Social security data for Viet Nam are not available prior to 2010.
4. Total revenues are not calculated for 2000 and 2001 as the data are incomplete and do not include customs revenues for these two years.
5. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
7. 2021: Data for 2020 are used for Australia and Japan in the calculation of the Asia-Pacific (29) average due to data availability.
8. 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](#).
9. 1990 to 2020: represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).
10. 2021: calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.

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Table 3.2. Total tax revenue (excluding social security contributions) as percentage of GDP, 1990-2021

	1990	2000	2001	2002	2003	2004	2005	2006	2007	2008
Armenia	..	..	..	..	..	..	..	..	..	..
Australia ¹	28.1	30.4	28.9	29.7	29.8	30.1	29.8	29.3	29.4	26.7
Bangladesh	..	6.0	5.9	6.3	6.3	6.5	6.6	6.4	7.1	7.0
Bhutan	5.1	9.0	10.1	10.1	8.2	9.2	9.9	8.5	9.1	10.0
Cambodia	..	..	..	..	..	..	..	..	..	..
China	..	..	..	..	..	..	..	..	..	..
Cook Islands	..	..	..	..	..	..	..	25.9	24.9	24.0
Fiji	..	..	..	..	..	..	..	..	..	22.2
Georgia	..	12.1	12.2	12.5	11.4	15.2	16.6	18.7	21.0	24.2
Indonesia	..	..	..	..	..	..	..	..	..	..
Japan ¹	20.4	16.4	16.2	15.1	14.8	15.4	16.3	16.9	17.3	16.5
Kazakhstan	..	19.9	22.2	20.5	22.7	21.7	25.4	25.9	25.7	27.2
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Korea ¹	16.7	17.4	17.3	17.3	17.7	16.7	17.1	17.8	18.8	18.4
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	..	13.8	18.0	18.0	16.0	15.7	15.2	14.8	14.6	14.9
Maldives	..	..	..	..	..	..	11.4	11.5	11.9	11.5
Mongolia	..	..	..	..	..	..	..	23.9	24.7	22.9
Nauru	..	..	..	..	..	..	..	..	..	..
New Zealand ¹	36.2	32.5	32.0	33.2	33.2	34.2	36.1	35.3	33.9	32.9
Pakistan	..	..	..	..	..	..	..	..	..	..
Papua New Guinea ²	..	14.0	18.0	20.0	20.2	24.2	25.6	20.0	20.8	18.6
Philippines	..	13.3	13.1	12.4	12.5	12.1	12.8	14.0	13.8	13.8
Samoa	..	..	..	..	..	..	20.6	23.4	21.4	18.7
Singapore	..	15.2	15.1	12.9	12.3	12.0	11.8	11.8	13.2	14.0
Solomon Islands	..	..	..	..	..	..	..	..	15.4	16.7
Thailand	..	14.7	15.0	15.8	16.2	16.7	17.9	17.1	16.7	16.3
Tokelau	..	..	..	..	..	..	..	13.3	14.3	16.1
Vanuatu	..	16.2	16.3	16.4	16.3	16.9	17.1	17.5	19.4	19.8
Viet Nam	..	..	..	..	..	..	..	..	..	..
Africa (31) average ³	..	..	..	..	..	..	..	..	..	..
Asia-Pacific (29) average ^{4, 5}	..	..	..	..	..	..	..	..	..	..
LAC average ⁶	12.4	14.4	14.6	14.6	15.1	15.5	16.1	16.6	17.2	17.3
OECD average ^{1, 7, 8}	23.8	24.6	24.0	23.8	23.7	23.8	24.3	24.5	24.6	23.9
	2009	2010	2014	2015	2016	2017	2018	2019	2020	2021
Armenia	..	17.1	21.8	20.9	21.0	20.5	20.6	22.1	22.0	22.1
Australia ¹	25.4	25.2	27.2	27.8	27.5	28.5	28.6	27.7	28.5	..
Bangladesh	7.3	8.3	9.0	8.9	8.7	8.9	8.5	7.8	8.8	..
Bhutan	13.7	14.1	13.6	13.5	12.9	14.2	13.0	10.5	8.7	10.7
Cambodia	..	..	..	..	..	..	..	..	..	..
China	..	..	..	..	..	..	..	16.0	15.2	15.0
Cook Islands	26.7	26.9	22.1	26.7	27.1	27.1	28.4	26.1	25.8	26.9
Fiji	21.6	21.6	22.7	23.6	23.1	24.2	23.5	22.3	16.6	15.1
Georgia	23.7	22.3	23.3	23.6	24.5	24.3	23.4	24.1	22.3	22.6
Indonesia	..	..	..	12.0	11.6	11.2	11.5	11.1	9.5	10.3
Japan ¹	15.2	15.5	18.1	18.3	18.1	18.6	18.9	18.6	19.8	..
Kazakhstan	20.7	23.2	20.5	15.0	14.4	15.5	16.4	16.1	13.3	14.7
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Korea ¹	17.4	17.2	17.1	17.4	18.3	18.8	19.9	19.9	20.0	22.1
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia	15.2	13.6	15.1	14.3	13.8	13.1	12.2	12.1	11.1	11.4
Maldives	8.9	8.9	19.0	19.4	19.7	20.1	19.4	19.1	19.1	17.7
Mongolia	18.4	22.0	16.2	15.1	14.7	16.9	19.1	19.2	17.1	19.1
Nauru	..	..	9.4	18.0	14.8	24.9	32.4	43.0	41.5	36.6
New Zealand ¹	30.2	30.3	31.2	31.5	31.4	31.3	32.2	31.3	33.8	33.8
Pakistan	..	..	9.8	11.2	11.2	11.4	10.2	10.0	10.3	10.3
Papua New Guinea ²	15.9	17.0	18.0	15.2	14.6	13.9	13.6	13.5	12.0	12.1
Philippines	12.5	12.4	13.8	13.9	14.0	14.5	15.0	15.5	15.0	15.2
Samoa	21.0	19.4	22.0	22.4	22.9	23.2	23.9	24.0	25.0	25.3
Singapore	12.4	12.5	13.4	13.0	13.0	13.8	12.9	13.2	12.6	12.6
Solomon Islands	16.6	19.0	23.0	23.1	21.6	22.7	23.5	19.8	18.9	18.6
Thailand	15.7	16.4	17.4	17.8	17.1	16.5	16.7	16.2	15.5	15.7
Tokelau	15.5	17.7	17.1	15.1	14.7	16.8	18.1	19.2	20.8	22.2
Vanuatu	18.2	17.1	18.3	16.9	15.7	17.1	17.8	17.0	14.0	10.9
Viet Nam	..	17.0	13.7	14.0	13.8	13.8	13.6	13.6	12.3	13.1
Africa (31) average ³	..	13.2	14.2	14.3	14.3	14.3	14.6	14.8	14.5	..
Asia-Pacific (29) average ^{4, 5}	..	18.5	18.5	18.4	18.1	18.9	19.4	19.3	18.5	18.6
LAC average ⁶	16.3	16.8	17.4	17.7	17.5	17.4	17.8	17.9	17.0	18.0
OECD average ^{1, 7, 8}	22.8	22.9	24.1	24.1	24.7	24.5	24.5	24.5	24.3	..

Note: .. 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. Total revenues are not calculated for 2000 and 2001 as the data are incomplete and do not include customs revenues for these two years.
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. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available.
5. 2021: Data for 2020 are used for Australia and Japan in the calculation of the Asia-Pacific (29) average due to data availability.
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. 1990 to 2020: represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).
8. 2021: calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.

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Table 3.3. Tax revenue of main headings as percentage of GDP, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Armenia	8.4	0.6	0.0	0.0	13.1	0.6
Australia ^{1, 2}	16.8	0.0	1.3	2.9	7.6	0.0
Bangladesh ²	3.8	0.0	0.0	0.0	5.0	0.0
Bhutan	6.7	0.0	0.0	0.1	4.0	0.0
Cambodia ³	5.6	..	0.0	0.8	11.5	0.0
China	5.5	6.0	0.0	1.5	8.1	0.0
Cook Islands	8.3	0.0	0.0	0.0	18.6	0.0
Fiji	5.0	0.0	0.0	0.0	10.1	0.0
Georgia	8.0	0.0	0.0	0.9	13.5	0.2
Indonesia	4.2	0.6	0.0	0.1	4.8	1.2
Japan ^{1, 2}	10.1	13.4	0.0	2.7	6.9	0.1
Kazakhstan	5.9	0.9	1.0	0.4	7.4	0.0
Kyrgyzstan ³	4.3	..	0.0	0.3	15.1	0.3
Korea ¹	9.9	7.8	0.1	4.5	6.9	0.6
Lao PDR ³	2.3	..	0.0	0.1	7.3	0.0
Malaysia	8.0	0.3	0.0	0.0	3.0	0.4
Maldives	3.3	0.0	0.0	0.0	14.4	0.0
Mongolia	7.4	4.9	0.0	0.6	11.1	0.0
Nauru	26.6	0.0	0.0	0.0	9.9	0.0
New Zealand ¹	19.3	0.0	0.0	1.9	12.6	0.0
Pakistan	3.4	0.0	0.0	0.1	6.6	0.2
Papua New Guinea	6.8	0.0	0.0	0.0	5.3	0.0
Philippines	6.0	2.9	0.0	0.5	7.7	1.0
Samoa	6.0	0.0	0.0	0.0	19.3	0.0
Singapore	6.3	0.0	0.0	1.9	3.5	0.9
Solomon Islands ⁴	5.6	0.0	0.0	0.1	12.9	0.0
Thailand	5.8	0.7	0.0	0.2	9.6	0.1
Tokelau	11.1	0.0	0.0	0.0	11.1	0.0
Vanuatu	0.0	0.0	0.0	0.3	10.6	0.0
Viet Nam	5.3	5.1	0.0	0.0	7.8	0.0
Africa (31) average ^{2, 5}	6.2	1.5	0.1	0.3	8.0	0.2
Asia-Pacific (29) average ⁶	7.7	1.7	0.1	0.7	9.7	0.2
LAC average ⁷	5.7	3.7	0.2	0.9	10.8	0.3
OECD average ^{1, 2, 8}	11.3	9.2	0.5	1.9	10.6	0.2

Note: .. 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. Data for Australia, Bangladesh, Japan, the Africa (31) average and the OECD average are for 2020.

3. Heading 2000: Data for social security contributions are not available.

4. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.

5. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).

6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. 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.

7. 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](#).

8. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#). Data for 2020 are used as a complete breakdown in 2021 is not available.


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Table 3.4. Tax revenue of main headings as percentage of total taxation, 2021

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Armenia	36.9	2.7	0.0	0.0	57.7	2.7
Australia ^{1, 2}	59.0	0.0	4.5	10.1	26.5	0.0
Bangladesh ²	43.4	0.0	0.0	0.0	56.6	0.0
Bhutan	62.4	0.0	-0.1	0.6	37.1	0.0
Cambodia ³	31.3	..	0.0	4.6	64.0	0.1
China	26.0	28.6	0.0	7.0	38.4	0.0
Cook Islands	30.9	0.0	0.0	0.0	69.1	0.0
Fiji	32.9	0.0	0.0	0.0	67.1	0.0
Georgia	35.4	0.0	0.0	3.8	60.0	0.9
Indonesia	38.3	5.3	0.0	1.0	44.5	10.9
Japan ^{1, 2}	30.4	40.4	0.0	8.1	20.9	0.3
Kazakhstan	38.0	5.5	6.4	2.7	47.4	0.0
Kyrgyzstan ³	21.6	..	0.0	1.5	75.6	1.4
Korea ¹	33.2	26.2	0.3	15.1	23.1	2.1
Lao PDR ³	24.1	..	0.0	1.0	74.9	0.0
Malaysia	67.9	2.9	0.0	0.0	25.6	3.6
Maldives	18.6	0.0	0.0	0.0	81.4	0.0
Mongolia	30.9	20.3	0.0	2.7	46.1	0.0
Nauru	72.9	0.0	0.0	0.0	27.1	0.0
New Zealand ¹	57.0	0.0	0.0	5.7	37.3	0.0
Pakistan	32.9	0.0	0.0	1.0	64.0	2.0
Papua New Guinea	56.2	0.0	0.0	0.0	43.8	0.0
Philippines	33.1	16.1	0.0	2.8	42.4	5.6
Samoa	23.8	0.0	0.0	0.0	76.2	0.0
Singapore	49.7	0.0	0.0	15.3	28.0	7.1
Solomon Islands ⁴	30.2	0.0	0.0	0.5	69.3	0.0
Thailand	35.2	4.1	0.0	1.4	58.7	0.7
Tokelau	49.9	0.0	0.0	0.0	50.1	0.0
Vanuatu	0.0	0.0	0.0	2.6	97.4	0.0
Viet Nam	28.9	28.0	0.0	0.1	43.0	0.0
Africa (31) average ^{2, 5}	39.3	8.1	0.8	1.7	50.4	1.3
Asia-Pacific (29) average ⁶	37.5	6.9	0.4	3.0	51.6	1.3
LAC average ⁷	26.7	17.0	0.8	4.1	50.0	1.3
OECD average ^{1, 2, 8}	33.7	26.6	1.4	5.7	32.1	0.5

Note: .. 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. Data for Australia, Bangladesh, Japan, the Africa (31) average and the OECD average are for 2020.

3. Heading 2000: Data for social security contributions are not available.

4. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.

5. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).

6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. 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.

7. 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](#).

8. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#). Data for 2020 are used as a complete breakdown in 2021 is not available.


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Table 3.5. Taxes on income and profits (1000) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	4.4	8.4	9.1	8.1	8.8	9.0	9.1	8.4
Australia ¹	17.6	17.6	14.3	15.8	15.8	16.8	17.2	16.4	16.8	..
Bangladesh	1.7	1.9	3.2	4.0	3.6	3.6	3.4	3.3	3.8	..
Bhutan	5.9	4.9	9.0	7.6	6.8	7.2	6.9	6.2	5.4	6.7
Cambodia	..	0.9	0.6	3.4	3.6	4.2	4.4	5.0	5.8	5.6
China	..	..	4.6	5.7	5.8	5.9	6.0	5.5	5.4	5.5
Cook Islands	..	..	10.6	9.4	9.1	9.9	10.9	8.8	10.3	8.3
Fiji	..	..	7.1	6.1	7.1	7.6	6.6	6.0	5.2	5.0
Georgia	3.0	4.2	8.1	9.6	9.7	9.0	8.9	8.8	8.6	8.0
Indonesia	3.8	5.8	5.2	5.2	5.4	4.8	5.1	4.9	3.8	4.2
Japan ¹	8.8	8.7	7.9	9.4	9.3	9.5	10.1	9.7	10.1	..
Kazakhstan	8.3	13.2	9.5	6.0	5.6	5.8	6.4	6.0	5.0	5.9
Kyrgyzstan	2.1	3.5	4.0	3.7	3.5	3.4	3.5	3.6	3.8	4.3
Korea ¹	6.0	6.3	6.3	7.2	7.7	8.1	9.1	9.0	8.6	9.9
Lao PDR	..	..	2.6	2.9	2.6	2.5	2.4	2.4	1.9	2.3
Malaysia	7.7	9.4	9.1	9.0	8.3	8.0	8.6	8.5	7.5	8.0
Maldives	..	0.4	0.6	5.0	4.8	4.5	4.0	4.1	6.3	3.3
Mongolia	..	..	10.0	5.1	4.4	5.8	6.4	6.8	5.9	7.4
Nauru	..	..	..	9.4	8.7	16.2	22.7	33.8	32.5	26.6
New Zealand ¹	19.5	22.7	16.3	17.3	17.5	17.4	18.1	17.2	19.1	19.3
Pakistan	..	..	..	3.6	3.8	3.9	3.3	3.2	3.1	3.4
Papua New Guinea	9.6	17.3	11.8	9.9	8.1	7.5	7.7	7.2	6.6	6.8
Philippines	5.9	5.8	5.6	6.5	6.5	6.7	6.2	6.4	6.4	6.0
Samoa	..	4.2	4.8	5.2	5.2	5.1	5.5	5.5	5.9	6.0
Singapore	8.0	5.9	5.6	5.8	5.9	6.7	6.0	6.3	6.7	6.3
Solomon Islands	..	..	5.8	6.9	6.3	6.7	6.2	5.7	5.5	5.6
Thailand	4.9	6.6	6.4	6.6	6.2	5.9	6.0	6.1	5.7	5.8
Tokelau	..	..	9.0	7.7	8.0	9.4	8.6	10.3	10.6	11.1
Vanuatu	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	8.8	6.4	4.9	4.5	4.7	4.9	4.9	4.6	5.3
Africa (31) average ²	..	..	5.5	6.0	5.8	5.8	5.9	6.1	6.2	..
Asia-Pacific (29) average ³	..	..	6.9	7.0	6.9	7.3	7.6	7.8	7.8	7.7
LAC average ⁴	4.0	5.0	5.5	5.7	5.5	5.4	5.7	5.7	5.6	5.7
OECD average ^{1,5}	11.4	11.2	10.2	10.9	10.9	11.2	11.3	11.3	11.3	..

Note: .. 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. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
3. 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.
4. 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](#).
5. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).

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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 ¹	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 ²	..	..	..	..	..	..	..	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 ¹	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 ¹	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 ¹	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 ³	..	..	38.6	39.1	38.2	38.0	38.1	38.6	39.3	..
Asia-Pacific (29) average ⁴	..	..	36.3	36.8	36.6	36.9	37.2	37.1	38.1	37.5
LAC average ⁵	22.4	25.0	26.4	26.5	26.2	26.0	26.5	26.6	26.9	26.7
OECD average ^{1,6}	33.9	33.8	32.2	33.2	32.8	33.6	34.0	34.0	33.7	..

Note: .. 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](#).


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Table 3.7. Social security contributions (2000) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	3.0	0.2	0.3	0.3	0.3	0.3	0.4	0.6
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cambodia	..	..	..	..	..	..	..	..	..	..
China ²	..	..	..	..	..	..	..	6.1	4.9	6.0
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Georgia	2.3	3.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia ³	..	..	..	0.1	0.4	0.4	0.4	0.5	0.6	0.6
Japan ¹	8.9	9.5	10.8	11.9	12.2	12.3	12.7	12.9	13.4	..
Kazakhstan	0.0	0.2	0.6	0.6	0.6	0.5	0.5	0.5	0.7	0.9
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Korea ¹	3.5	4.6	5.2	6.3	6.5	6.5	6.8	7.3	7.8	7.8
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia ⁴	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3
Maldives	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	3.3	4.2	4.4	4.5	4.8	4.7	3.9	4.9
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pakistan	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Papua New Guinea	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	2.0	1.8	1.8	2.3	2.3	2.2	2.4	2.6	2.8	2.9
Samoa	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Solomon Islands ⁵	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	0.6	0.9	1.2	1.1	1.0	1.0	1.0	1.0	1.0	0.7
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam ⁶	..	..	3.0	4.2	4.5	4.6	4.7	5.3	5.4	5.1
Africa (31) average ⁷	..	..	1.2	1.3	1.3	1.4	1.4	1.4	1.5	..
Asia-Pacific (29) average ⁸	..	..	1.3	1.2	1.3	1.3	1.4	1.6	1.6	1.7
LAC average ⁹	2.7	2.7	3.2	3.7	3.7	3.8	3.8	3.8	3.9	3.7
OECD average ^{1, 10}	8.4	8.3	8.6	8.8	8.9	8.9	8.9	8.9	9.2	..

Note: .. 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. Social security contributions data for Indonesia are only available after 2014 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), Unemployment Insurance (JKP) and mandatory contributions from BPJS Health for formal workers. Contributions from the BPJS Health since 2018 have been estimated.
4. Heading 2000: Starting from 2015, social security contribution data is given as a lump sum.
5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Social security data for Viet Nam are not available prior to 2010.
7. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
8. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
9. 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](#).
10. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).

Table 3.8. Social security contributions (2000) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	15.1	1.0	1.2	1.4	1.4	1.3	1.8	2.7
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cambodia	..	..	..	..	..	..	..	..	..	..
China ²	..	..	..	..	..	..	..	27.5	24.2	28.6
Cook Islands	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Georgia	16.2	17.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia ³	..	..	..	0.6	3.2	3.4	3.6	4.3	5.9	5.3
Japan ¹	35.2	36.9	41.1	39.4	40.4	39.9	40.2	41.1	40.4	..
Kazakhstan	0.0	0.7	2.5	3.8	3.8	3.4	3.2	3.2	5.3	5.5
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Korea ¹	16.7	21.2	23.3	26.6	26.2	25.7	25.4	26.7	28.0	26.2
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia ⁴	2.0	1.6	1.8	1.7	1.8	1.9	2.4	2.5	3.1	2.9
Maldives	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	13.1	22.0	23.2	21.0	20.1	19.8	18.7	20.3
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pakistan	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Papua New Guinea	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	13.1	12.5	12.6	14.1	14.0	13.4	13.6	14.3	15.7	16.1
Samoa	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Solomon Islands ⁵	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	3.7	4.9	7.1	5.6	5.6	5.7	5.7	5.9	5.8	4.1
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam ⁶	..	..	14.8	23.1	24.8	25.1	25.8	27.9	30.5	28.0
Africa (31) average ⁷	..	..	7.0	7.3	7.4	7.6	7.3	7.3	8.1	..
Asia-Pacific (29) average ⁸	..	..	6.0	5.5	5.8	5.6	5.7	6.7	6.9	6.9
LAC average ⁹	15.5	14.5	15.8	16.9	16.9	17.3	17.2	17.4	18.5	17.0
OECD average ^{1, 10}	24.9	25.0	26.6	25.9	25.9	25.8	25.9	25.9	26.6	..

Note: .. 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. Social security contributions data for Indonesia are only available after 2014 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), Unemployment Insurance (JKP) and mandatory contributions from BPJS Health for formal workers. Contributions from the BPJS Health since 2018 have been estimated.
4. Heading 2000: Starting from 2015, social security contribution data is given as a lump sum.
5. The social security contributions in the Solomon Islands are zero as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Social security data for Viet Nam are not available prior to 2010.
7. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
8. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015 and in China where SSC data are not available before 2019. The Asia-Pacific (29) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
9. 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](#).
10. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).


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Table 3.9. Taxes on property (4000) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Australia ¹	2.7	2.6	2.4	3.0	3.0	2.9	2.7	2.7	2.9	..
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Cambodia	..	0.0	0.0	0.6	0.4	0.6	0.8	1.0	0.9	0.8
China	..	..	1.3	1.7	1.5	1.5	1.4	1.4	1.5	1.5
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	0.7	0.8	0.7	0.8	0.7	0.4	0.0
Georgia	0.7	0.5	0.9	0.9	1.0	1.0	1.0	1.0	0.9	0.9
Indonesia	0.3	0.6	0.6	0.3	0.2	0.2	0.2	0.2	0.2	0.1
Japan ¹	2.7	2.5	2.6	2.5	2.5	2.5	2.6	2.6	2.7	..
Kazakhstan	0.8	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.4
Kyrgyzstan	0.3	0.3	0.6	0.4	0.4	0.3	0.3	0.3	0.3	0.3
Korea ¹	2.6	2.6	2.5	2.9	2.9	3.0	3.1	3.1	3.9	4.5
Lao PDR	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Malaysia	0.0	0.0	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maldives	..	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0
Mongolia	..	..	0.5	0.5	0.5	0.6	0.5	0.6	0.6	0.6
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	1.7	1.8	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9
Pakistan ²	..	..	..	0.1	0.1	0.2	0.2	0.1	0.1	0.1
Papua New Guinea	0.5	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Philippines	0.5	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.5	0.5
Samoa	..	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	1.7	1.3	1.8	1.7	1.7	1.9	1.8	1.7	1.4	1.9
Solomon Islands	..	..	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Thailand	0.3	0.4	0.2	0.5	0.4	0.5	0.5	0.5	0.2	0.2
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	0.5	0.6	0.7	0.5	0.5	0.5	0.6	0.6	0.5	0.3
Viet Nam	..	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Africa (31) average ³	..	..	0.4	0.4	0.4	0.3	0.3	0.4	0.3	..
Asia-Pacific (29) average ⁴	..	..	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
LAC average ⁵	0.7	1.0	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.9
OECD average ^{1,6}	1.7	1.7	1.6	1.8	2.2	1.9	1.8	1.8	1.9	..

Note: .. 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. Other taxes on property data have not been available separately since 2020. They are included in other local tax revenues classified under heading 6200.
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4. 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.
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](#).
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Table 3.10. Taxes on property (4000) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Australia ¹	8.8	8.6	9.4	10.7	10.8	10.1	9.5	9.8	10.1	..
Bangladesh	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bhutan	0.3	0.2	0.1	0.4	0.3	0.1	0.1	0.1	0.8	0.6
Cambodia	..	0.0	0.0	3.8	2.9	3.7	4.3	4.6	4.7	4.6
China ²	..	..	..	..	..	..	..	6.4	7.4	7.0
Cook Islands	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	0.0	3.1	3.3	2.9	3.3	3.0	2.6	0.0
Georgia	5.2	2.5	3.9	3.6	4.1	4.0	4.2	4.0	4.0	3.8
Indonesia	3.7	5.2	5.2	2.4	1.6	1.4	1.4	1.5	1.7	1.0
Japan ¹	10.5	9.7	9.7	8.2	8.3	8.2	8.1	8.2	8.1	..
Kazakhstan	4.1	2.4	2.4	3.6	3.3	3.0	2.8	2.8	3.1	2.7
Kyrgyzstan	2.3	2.0	3.2	1.9	1.8	1.8	1.7	1.8	1.9	1.5
Korea ¹	12.4	11.9	11.3	12.4	11.6	11.7	11.6	11.4	14.2	15.1
Lao PDR	..	..	1.1	0.9	0.7	0.7	1.1	1.2	1.2	1.0
Malaysia	0.0	0.0	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maldives	..	0.2	0.4	0.3	0.2	0.7	0.3	0.2	0.0	0.0
Mongolia	..	..	1.9	2.6	2.7	2.6	2.2	2.5	2.9	2.7
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	5.3	4.9	6.6	6.2	6.1	6.0	5.8	6.2	5.5	5.7
Pakistan ³	..	..	..	1.1	1.1	1.5	1.7	1.4	1.0	1.0
Papua New Guinea	3.2	1.2	1.0	0.6	0.8	0.4	0.9	0.4	0.4	0.0
Philippines	3.1	3.4	3.0	2.8	2.7	2.8	2.6	2.5	2.7	2.8
Samoa	..	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	11.2	11.2	14.5	13.0	13.0	14.1	14.0	13.2	11.4	15.3
Solomon Islands	..	..	0.6	0.8	0.7	0.5	0.5	0.6	0.5	0.5
Thailand	2.2	2.3	1.3	2.7	2.3	2.8	2.7	2.7	1.4	1.4
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	3.2	3.6	4.4	3.0	2.9	3.0	3.1	3.6	3.4	2.6
Viet Nam	..	0.4	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Africa (31) average ⁴	..	..	2.0	2.0	2.0	1.7	1.8	1.8	1.7	..
Asia-Pacific (29) average ⁵	..	..	3.2	3.0	2.9	2.9	2.9	3.0	3.1	3.0
LAC average ⁶	3.9	5.4	4.2	4.2	4.0	4.0	3.9	4.0	3.7	4.1
OECD average ^{1,7}	5.3	5.4	5.4	5.7	6.5	5.8	5.5	5.6	5.7	..

Note: .. 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. Other taxes on property data have not been available separately since 2020. They are included in other local tax revenues classified under heading 6200.
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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](#).

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Table 3.11. Taxes on goods and services (5000) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	11.4	12.3	11.7	12.0	12.4	12.8	12.6	13.1
Australia ¹	8.8	8.3	7.2	7.7	7.4	7.5	7.3	7.3	7.6	..
Bangladesh	4.3	4.6	5.1	4.9	5.0	5.3	5.1	4.5	5.0	..
Bhutan	2.9	4.8	4.9	5.9	6.1	6.9	6.0	4.3	3.3	4.0
Cambodia	..	7.0	6.7	11.6	11.7	12.0	13.5	15.7	13.0	11.5
China	..	..	11.9	10.7	10.2	10.0	9.6	9.1	8.4	8.1
Cook Islands	..	..	16.3	17.4	18.0	17.2	17.4	17.3	15.5	18.6
Fiji	..	..	14.6	16.8	15.3	15.9	16.1	15.6	10.9	10.1
Georgia	7.6	11.9	13.0	13.1	12.4	13.8	13.4	13.9	12.6	13.5
Indonesia	3.5	4.9	4.7	5.2	4.8	5.0	5.0	4.7	4.3	4.8
Japan ¹	4.9	5.0	4.9	6.3	6.2	6.5	6.2	6.2	6.9	..
Kazakhstan	6.9	9.0	11.9	7.2	7.2	8.2	8.5	8.6	6.9	7.4
Kyrgyzstan	9.3	11.9	13.2	15.0	15.7	15.5	16.5	15.5	13.3	15.1
Korea ¹	8.0	7.4	7.5	6.7	7.0	7.0	7.0	7.0	6.8	6.9
Lao PDR	..	..	8.7	9.6	9.2	8.4	8.3	8.1	7.2	7.3
Malaysia	5.6	5.4	3.9	4.8	5.0	4.7	3.2	3.2	3.2	3.0
Maldives	..	10.9	8.3	14.3	14.9	15.4	15.3	15.0	12.7	14.4
Mongolia	..	..	11.5	9.4	9.8	10.6	12.2	11.8	10.6	11.1
Nauru	..	..	..	8.6	6.1	8.7	9.6	9.2	9.0	9.9
New Zealand ¹	11.3	11.6	12.0	12.3	12.0	12.0	12.2	12.1	12.8	12.6
Pakistan	..	..	..	7.1	7.0	7.1	6.5	6.4	6.9	6.6
Papua New Guinea	4.0	8.0	5.0	5.2	6.3	6.3	5.7	6.2	5.3	5.3
Philippines	6.4	5.8	5.9	6.3	6.4	6.8	7.5	7.7	7.3	7.7
Samoa	..	16.3	14.6	17.2	17.7	18.1	18.4	18.5	19.1	19.3
Singapore	4.7	4.0	4.3	4.1	4.1	3.9	3.8	3.8	3.6	3.5
Solomon Islands	..	..	13.1	16.0	15.1	15.9	17.2	14.0	13.3	12.9
Thailand	9.4	10.6	9.6	10.6	10.3	10.1	10.0	9.5	9.4	9.6
Tokelau	..	..	8.6	7.4	6.7	7.4	9.5	8.9	10.2	11.1
Vanuatu	15.7	16.4	16.3	16.4	15.3	16.6	17.3	16.4	13.6	10.6
Viet Nam	..	10.1	10.6	9.0	9.3	9.1	8.7	8.7	7.6	7.8
Africa (31) average ²	..	..	7.4	8.0	8.1	8.2	8.3	8.4	8.0	..
Asia-Pacific (29) average ³	..	..	9.7	10.2	10.0	10.3	10.5	10.3	9.4	9.7
LAC average ⁴	9.4	9.8	10.0	10.6	10.6	10.7	10.7	10.7	10.1	10.8
OECD average ^{1,5}	10.8	10.8	10.5	10.8	10.9	10.9	10.8	10.7	10.6	..

Note: .. 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. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
3. 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.
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5. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).


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Table 3.12. Taxes on goods and services (5000) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	56.5	58.1	54.9	57.4	59.4	57.0	56.1	57.7
Australia ¹	28.8	27.9	28.8	27.5	27.0	26.4	25.5	26.3	26.5	..
Bangladesh	71.6	70.5	61.3	54.7	58.0	59.8	59.8	58.0	56.6	..
Bhutan	32.2	48.8	34.8	43.5	47.4	49.0	46.3	40.6	38.0	37.1
Cambodia	..	88.8	91.4	74.6	74.0	71.2	72.1	72.3	65.9	64.0
China ²	..	..	..	..	..	..	..	41.3	41.7	38.4
Cook Islands	..	60.8	60.6	65.0	66.5	63.4	61.4	66.4	60.0	69.1
Fiji	..	..	67.4	71.2	66.2	65.6	68.6	70.0	65.8	67.1
Georgia	53.0	58.8	58.2	55.5	50.4	57.0	57.1	57.5	56.7	60.0
Indonesia	44.7	39.9	41.8	43.3	39.8	42.7	41.8	40.6	42.7	44.5
Japan ¹	19.3	19.4	18.7	21.0	20.4	21.0	19.5	19.7	20.9	..
Kazakhstan	34.7	35.1	50.2	46.5	48.1	51.0	50.2	51.8	49.0	47.4
Kyrgyzstan	79.7	75.7	74.4	78.7	80.2	80.7	81.2	79.7	76.4	75.6
Korea ¹	38.4	34.3	33.7	28.0	28.1	27.7	26.3	25.8	24.4	23.1
Lao PDR	..	..	76.2	76.4	77.4	76.2	76.6	76.4	78.1	74.9
Malaysia	39.8	34.7	28.4	33.0	35.6	34.8	25.8	25.9	27.6	25.6
Maldives	..	96.0	92.7	73.7	75.4	76.7	79.0	78.5	66.7	81.4
Mongolia	..	..	45.5	48.9	51.3	49.6	50.8	49.5	50.4	46.1
Nauru	..	..	..	47.8	41.3	35.1	29.8	21.4	21.7	27.1
New Zealand ¹	34.7	32.1	39.6	38.9	38.3	38.4	37.8	38.7	38.0	37.3
Pakistan	..	..	..	63.9	63.0	62.3	63.8	64.2	66.7	64.0
Papua New Guinea	28.2	31.1	29.6	34.3	43.2	45.3	42.2	45.9	44.4	43.8
Philippines	42.0	39.9	41.2	39.1	39.2	40.3	43.0	42.5	40.8	42.4
Samoa	..	79.0	75.3	76.9	77.2	77.9	77.0	77.0	76.2	76.2
Singapore	31.1	34.0	34.4	31.7	31.8	28.5	29.5	28.8	29.0	28.0
Solomon Islands	..	..	69.1	69.1	70.1	69.8	73.1	70.6	70.5	69.3
Thailand	61.9	56.4	54.4	56.2	56.9	57.4	56.7	55.1	57.2	58.7
Tokelau	..	..	48.9	48.9	45.4	44.2	52.7	46.3	49.2	50.1
Vanuatu	96.8	96.4	95.6	97.0	97.1	97.0	96.9	96.5	96.6	97.4
Viet Nam	..	53.3	53.0	49.5	50.5	49.2	47.2	45.9	43.2	43.0
Africa (31) average ³	..	..	52.5	51.3	52.2	52.4	52.4	51.9	50.4	..
Asia-Pacific (29) average ⁴	..	..	53.9	53.5	53.5	53.4	53.3	52.1	51.0	51.6
LAC average ⁵	56.9	53.4	51.1	50.3	50.5	50.5	50.2	49.8	48.5	50.0
OECD average ^{1,6}	33.9	33.9	34.0	33.3	33.1	33.1	32.8	32.6	32.1	..

Note: .. Not available

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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.
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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 ¹	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 ²	..	..	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 ¹	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 ¹	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 ³	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 ¹	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 ⁴	..	..	4.2	4.7	4.7	4.7	4.8	4.9	4.5	..
Asia-Pacific (29) average ⁵	..	..	5.0	5.6	5.4	5.5	5.5	5.5	5.0	5.3
LAC average ⁶	4.9	5.5	5.9	6.6	6.7	6.7	6.8	6.7	6.4	7.0
OECD average ^{1,7}	6.6	6.7	6.6	6.8	6.9	6.9	7.0	6.9	6.9	..

Note: .. 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](#).

Table 3.14. Taxes on general consumption (5110) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	40.9	40.9	37.7	36.9	36.5	34.4	36.0	37.1
Australia ¹	12.0	13.2	13.5	13.2	13.0	12.5	12.0	12.0	12.7	..
Bangladesh	30.5	32.7	33.1	30.1	31.6	32.4	35.0	34.9	33.4	..
Bhutan	16.7	18.0	15.1	19.3	19.3	18.4	21.0	26.8	25.9	26.1
Cambodia	..	35.9	27.3	31.7	32.4	31.2	30.1	30.5	30.6	28.9
China ²⁻³	..	..	..	..	..	..	..	30.2	30.3	27.8
Cook Islands	..	39.6	41.1	46.6	46.1	44.4	44.6	48.5	40.5	53.6
Fiji	..	..	40.4	41.3	32.4	32.3	32.2	33.8	32.2	35.5
Georgia	32.4	40.9	45.3	43.8	37.4	41.6	42.4	44.2	41.3	45.6
Indonesia	29.4	27.0	29.6	30.4	27.8	30.5	30.3	29.0	29.0	29.9
Japan ¹	9.1	9.5	9.6	13.7	13.3	13.0	12.8	13.2	14.9	..
Kazakhstan	22.2	17.7	13.1	14.8	21.3	19.1	19.4	23.2	25.5	21.4
Kyrgyzstan	49.7	54.5	58.0	56.7	54.8	54.4	55.4	52.2	50.4	51.7
Korea ¹	17.0	17.4	17.5	15.3	15.8	16.0	15.3	15.7	15.1	14.4
Lao PDR	..	..	28.6	33.9	30.5	31.8	31.4	31.4	30.6	33.1
Malaysia ⁴	11.9	9.2	7.2	18.9	23.6	24.2	13.4	8.2	9.1	7.5
Maldives	..	0.0	0.0	49.5	47.1	46.7	48.6	46.9	39.2	52.5
Mongolia	..	..	23.4	23.7	25.0	27.0	28.2	27.5	27.8	26.5
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	24.9	23.8	30.7	30.2	29.9	30.2	29.6	30.4	30.6	30.6
Pakistan	..	..	..	39.7	37.6	38.4	37.3	38.5	39.8	41.7
Papua New Guinea	23.8	13.9	13.3	17.9	26.6	27.1	23.4	24.5	24.8	23.5
Philippines	17.0	18.1	24.8	24.9	25.2	25.3	24.7	23.6	21.1	22.0
Samoa	..	36.7	35.0	40.4	38.5	40.0	40.1	41.1	40.1	40.2
Singapore	8.3	14.9	19.6	18.6	18.9	16.5	16.8	16.5	16.8	16.9
Solomon Islands	..	..	33.3	30.1	28.8	29.4	28.8	28.6	29.5	32.1
Thailand	23.1	24.5	20.8	20.8	21.5	21.9	22.2	20.6	21.1	23.8
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	56.4	61.5	38.8	42.8	41.6	42.5	45.8	44.6	44.1	46.5
Viet Nam	..	26.6	28.4	26.7	26.0	27.1	26.8	24.9	23.9	24.3
Africa (31) average ⁵	..	..	29.6	29.3	29.6	29.8	30.0	29.5	28.4	..
Asia-Pacific (29) average ⁶	..	..	25.2	28.1	27.6	27.8	27.5	27.6	27.0	28.3
LAC average ⁷	27.9	28.6	29.6	30.9	31.5	31.2	31.5	31.1	30.9	32.2
OECD average ^{1,8}	20.5	21.1	21.3	21.0	20.8	21.1	21.1	21.1	20.9	..

Note: .. 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. 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.
4. 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.
5. Represents an unweighted average for the 31 African countries included in the publication [Revenue Statistics in Africa 2022](#).
6. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies. 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.
7. 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](#).
8. Represents an unweighted average for the 38 OECD member countries included in the publication [Revenue Statistics 2022](#).


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Table 3.15. Taxes on specific goods and services (5120) as percentage of GDP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	2.6	3.0	3.0	3.6	4.2	4.4	4.0	3.7
Australia ¹	4.3	3.6	3.0	2.9	2.8	2.9	2.8	2.9	2.9	..
Bangladesh	2.5	2.5	2.3	2.2	2.3	2.4	2.1	1.8	2.0	..
Bhutan	1.4	3.0	2.8	3.1	3.4	4.1	3.0	1.3	0.8	1.0
Cambodia	..	4.2	2.5	6.4	6.3	6.5	7.5	8.7	6.6	5.9
China ²	..	..	2.5	2.5	2.2	2.2	2.0	2.2	2.0	2.0
Cook Islands	..	..	5.0	4.7	5.3	4.9	4.6	4.5	4.7	4.1
Fiji	..	..	5.8	7.0	7.8	8.0	8.5	8.0	5.5	4.8
Georgia	2.8	3.5	2.9	2.8	3.2	3.7	3.5	3.2	3.4	3.3
Indonesia	1.2	1.6	1.4	1.6	1.4	1.4	1.4	1.3	1.4	1.6
Japan ¹	2.0	2.0	1.9	1.8	1.7	2.0	1.7	1.6	1.5	..
Kazakhstan	2.1	3.9	8.3	4.6	3.7	4.8	4.9	4.5	3.1	3.8
Kyrgyzstan	2.8	2.8	2.7	4.1	4.8	4.9	5.0	5.2	4.4	4.6
Korea ¹	4.1	3.4	3.4	2.6	2.6	2.6	2.5	2.4	2.2	2.2
Lao PDR	..	..	4.3	4.1	4.5	3.7	4.3	4.1	3.2	3.4
Malaysia	2.9	3.2	2.4	1.6	1.3	1.0	1.2	1.8	1.8	1.9
Maldives	..	10.7	8.1	4.6	5.4	5.9	5.8	5.9	5.0	5.0
Mongolia	..	..	4.8	4.1	4.1	3.8	4.5	4.5	4.1	4.1
Nauru	..	..	..	8.0	5.7	8.3	9.0	8.6	8.4	9.3
New Zealand ¹	2.5	2.2	1.9	1.9	1.8	1.8	1.9	1.8	1.7	1.5
Pakistan	..	..	..	2.6	2.8	2.7	2.7	2.5	2.7	2.3
Papua New Guinea	0.6	4.4	2.8	2.5	2.4	2.5	2.5	2.9	2.4	2.5
Philippines	3.7	3.1	2.2	2.2	2.2	2.4	3.1	3.3	3.4	3.6
Samoa	..	8.7	7.8	8.2	8.9	8.8	8.8	8.6	9.0	9.1
Singapore	2.0	1.6	1.3	1.3	1.2	1.2	1.1	1.1	1.0	1.0
Solomon Islands	..	..	6.7	8.9	8.8	9.0	10.3	8.2	7.6	6.8
Thailand	5.6	5.7	5.7	5.4	5.3	5.3	5.1	5.1	4.9	4.9
Tokelau	..	..	8.6	7.4	6.7	7.4	9.5	8.9	10.2	11.1
Vanuatu	6.5	6.0	7.0	6.4	6.1	6.4	6.4	6.0	5.5	4.4
Viet Nam	..	4.7	4.4	3.7	4.0	3.6	3.3	3.5	3.0	3.0
Africa (31) average ³	..	..	3.0	3.2	3.3	3.3	3.3	3.3	3.2	..
Asia-Pacific (29) average ⁴	..	..	4.2	4.1	4.1	4.3	4.5	4.4	4.0	4.0
LAC average ⁵	4.3	4.0	3.7	3.6	3.5	3.6	3.6	3.7	3.3	3.5
OECD average ^{1,6}	3.7	3.5	3.3	3.3	3.4	3.3	3.2	3.1	3.0	..

Note: .. 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. 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 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.
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](#).

Table 3.16. Taxes on specific goods and services (5120) as percentage of total taxation

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	12.7	14.2	14.1	17.4	19.9	19.5	17.7	16.4
Australia ¹	14.1	12.1	12.0	10.5	10.1	10.1	9.9	10.6	10.1	..
Bangladesh	41.1	37.8	28.2	24.6	26.4	27.4	24.8	23.1	23.2	..
Bhutan	15.5	30.8	19.6	22.6	26.4	28.8	23.4	11.9	9.5	8.9
Cambodia	..	52.9	33.6	41.1	39.8	38.3	40.4	40.3	33.3	32.9
China ²⁻³	..	..	..	..	..	..	..	9.9	10.1	9.6
Cook Islands	..	20.3	18.6	17.7	19.5	18.1	16.1	17.3	18.1	15.4
Fiji	..	..	26.9	29.8	33.7	33.2	36.3	36.1	33.5	31.5
Georgia	19.6	17.4	13.0	11.7	13.0	15.4	14.7	13.4	15.4	14.4
Indonesia	15.3	12.9	12.2	12.9	12.0	12.2	11.6	11.6	13.7	14.6
Japan ¹	7.9	7.7	7.2	5.8	5.7	6.6	5.3	5.1	4.5	..
Kazakhstan	10.3	15.2	35.1	29.5	24.9	30.1	29.1	26.8	21.8	24.3
Kyrgyzstan	23.7	18.0	15.4	21.2	24.6	25.4	24.8	26.6	25.1	23.1
Korea ¹	19.7	15.9	15.1	10.9	10.5	10.1	9.4	8.7	7.8	7.4
Lao PDR	..	..	37.8	32.9	37.9	33.7	39.3	38.8	34.4	35.2
Malaysia	20.5	20.8	17.3	11.0	9.0	7.8	9.4	14.4	15.7	15.9
Maldives	..	93.6	90.8	23.5	27.6	29.3	29.8	30.9	26.5	28.0
Mongolia	..	..	19.0	21.3	21.6	17.8	18.9	18.8	19.6	16.9
Nauru	..	..	..	44.6	38.2	33.3	27.8	19.9	20.3	25.3
New Zealand ¹	7.5	6.2	6.4	6.1	5.9	5.7	5.8	5.8	5.0	4.4
Pakistan	..	..	..	23.6	24.8	23.3	26.0	25.3	26.5	21.8
Papua New Guinea	4.5	17.2	16.3	16.4	16.7	18.2	18.8	21.4	19.6	20.2
Philippines	24.5	20.9	15.7	13.7	13.4	14.5	17.8	18.4	19.3	19.9
Samoa	..	42.3	40.2	36.5	38.7	38.0	36.9	35.9	36.1	36.0
Singapore	13.0	13.5	10.3	10.0	9.2	8.8	8.7	8.7	8.3	8.1
Solomon Islands	..	..	35.3	38.4	40.6	39.8	43.9	41.3	40.2	36.4
Thailand	37.0	30.3	32.1	28.3	29.0	30.0	28.8	29.4	30.0	29.7
Tokelau	..	..	48.9	48.9	45.4	44.2	52.7	46.3	49.2	50.1
Vanuatu	40.4	34.9	40.8	38.1	38.7	37.6	36.0	35.4	39.2	40.8
Viet Nam	..	25.1	22.3	20.5	21.8	19.7	17.9	18.3	16.8	16.2
Africa (31) average ⁴	..	..	21.5	21.0	21.7	21.7	21.4	21.4	20.9	..
Asia-Pacific (29) average ⁵	..	..	25.2	22.9	23.3	23.1	23.5	22.3	21.6	21.3
LAC average ⁶	27.4	23.2	19.7	17.4	17.2	17.4	16.9	16.9	16.1	16.3
OECD average ^{1,7}	11.6	10.9	10.8	10.3	10.2	10.0	9.7	9.5	9.1	..

Note: .. 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. 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.
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](#).

Table 3.17. Gross domestic product for tax reporting years at market prices, in local currency

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	1 031 338	2 242 881	3 460 203	5 043 633	5 067 294	5 564 493	6 017 035	6 543 322	6 181 903	6 982 963
Australia ¹	706 385	998 436	1 417 898	1 657 744	1 759 315	1 842 945	1 946 228	1 980 866	2 069 178	2 296 599
Bangladesh ¹	3 489 966	5 777 980	10 970 839	20 758 210	23 243 070	26 392 480	29 514 288	31 704 694	35 301 848	39 717 164
Bhutan ¹	20 460	37 394	76 860	136 911	152 390	163 456	172 951	175 428	180 034	199 184
Cambodia	..	25 754 000	47 048 000	73 423 000	81 242 000	89 831 000	99 544 000	110 014 048	105 891 753	110 505 916
China	10 028	18 732	41 212	68 886	74 640	83 204	91 928	98 652	101 357	114 924
Cook Islands ¹	..	..	339 219	439 214	465 766	526 808	576 363	542 250	349 508	396 927
Fiji	3 572	5 040	6 024	9 822	10 327	11 065	11 651	11 843	9 710	8 896
Georgia	6 213	11 947	21 822	33 935	35 836	40 762	44 599	49 253	49 267	60 003
Indonesia	1 520 683	3 035 611	6 864 133	11 526 333	12 401 729	13 589 826	14 838 756	15 832 657	15 443 353	16 976 691
Japan ²	537 616	534 110	504 872	540 739	544 827	555 712	556 650	556 558	534 730	541 581
Kazakhstan	2 599 902	7 590 594	21 815 517	40 884 134	46 971 150	54 378 858	61 819 536	69 532 627	70 649 033	83 951 588
Kyrgyzstan	65 358	100 899	220 369	430 489	476 331	530 476	569 386	619 103	601 820	739 819
Korea	651 634	957 448	1 322 611	1 658 020	1 740 780	1 835 698	1 898 193	1 924 498	1 940 726	2 071 658
Lao PDR	14 132	32 483	61 997	117 252	129 279	140 698	152 414	163 080	167 669	180 751
Malaysia	356 401	543 578	821 434	1 176 941	1 249 698	1 372 310	1 447 760	1 512 738	1 418 000	1 545 372
Maldives	..	14 891	33 129	63 147	67 300	73 153	81 586	86 284	57 623	83 098
Mongolia	1 292	3 041	9 757	22 895	23 931	28 011	32 583	37 839	37 883	44 703
Nauru ¹	..	39 025	66 458	133 797	144 521	169 130	174 807	185 993	195 194	207 963
New Zealand ¹	122 218	164 467	205 656	258 837	275 547	295 702	310 170	318 642	341 978	359 476
Pakistan ¹	5 106 830	9 247 408	20 570 400	32 725 049	35 552 819	39 189 810	43 798 401	47 540 409	55 795 515	66 949 907
Papua New Guinea	9 736	15 095	38 752	60 139	65 038	72 522	79 405	83 845	85 348	93 314
Philippines	3 697 556	5 917 282	9 399 451	13 944 157	15 132 381	16 556 651	18 265 190	19 517 863	17 951 574	19 410 614
Samoa ¹	843	1 326	1 760	2 206	2 244	2 254	2 390	2 344	2 169	2 170
Singapore ²	168 827	218 012	335 614	426 433	450 102	479 817	513 524	513 502	488 986	591 918
Solomon Islands	..	4 163	7 243	10 352	10 964	11 593	12 847	13 234	12 617	12 690
Thailand ³	4 849 547	7 454 616	10 620 555	13 589 050	14 345 024	15 245 782	16 167 922	16 807 808	15 878 094	15 988 545
Tokelau ^{1,4}	..	..	9 597	14 222	14 838	15 000	15 739	15 800	15 800	15 500
Vanuatu	37 627	43 148	64 996	79 657	84 707	94 887	100 771	107 450	104 929	106 348
Viet Nam	441 646	914 001	2 739 843	5 191 324	5 639 401	6 293 905	7 009 042	7 707 200	8 044 386	8 479 667

Note: .. Not available

GDP data are in millions of local currency units except for China, Indonesia, Japan, Korea, Lao PDR, Mongolia and Viet Nam whose data are in billions, and Cook Islands, Nauru and Tokelau whose data are in thousands.

1. Data are reported on a fiscal year basis ending 30th June. The year Y is calculated as the sum of Q3(Y) to Q2(Y+1).
2. Data are on a fiscal year basis ending 31st March. The year Y is calculated as the sum of Q2(Y) to Q1(Y+1).
3. Data are on a fiscal year basis ending 30th September. The year Y is calculated as the sum of Q4(Y-1) to Q3(Y).
4. 2021: Data are provisional.

Source: OECD National Accounts data for Australia, Indonesia, Japan, Korea and New Zealand; national sources for Armenia, China, Cook Islands, Fiji, Kazakhstan, Kyrgyzstan, Malaysia, Maldives, Mongolia, Philippines, Tokelau and Viet Nam; Asian Development Bank's Key Indicators Database for Solomon Islands; IMF *World Economic Outlook* (April 2023) data for Bangladesh, Bhutan, Lao PDR, Nauru, Pakistan, Papua New Guinea, Singapore, Thailand and Vanuatu; a combination of national sources and IMF data for Cambodia, Georgia and Samoa. Data for 2021 were estimated for the Solomon Islands and for 2020 and 2021 for Vanuatu, using the GDP growth rates of the IMF's *World Economic Outlook* April 2023 edition.

Table 3.18. Gross domestic product for tax reporting years at market prices, in millions of US dollars at market exchange rates

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	1 912	4 900	9 260	10 553	10 546	11 527	12 458	13 619	12 642	13 861
Australia ¹	409 540	762 472	1 300 634	1 245 403	1 307 833	1 412 480	1 454 132	1 377 029	1 423 990	1 725 178
Bangladesh ¹	66 932	89 821	158 576	267 151	296 986	333 558	359 393	377 306	416 324	468 328
Bhutan ¹	469	858	1 647	2 207	2 297	2 460	2 654	2 487	2 484	2 702
Cambodia	..	6 286	11 232	18 082	20 043	22 206	24 598	27 087	25 771	26 601
China	1 211 344	2 285 887	6 087 209	11 061 553	11 233 136	12 310 500	13 894 818	14 279 903	14 687 780	17 820 621
Cook Islands ¹	..	..	244	306	324	374	399	357	227	281
Fiji	1 678	2 980	3 140	4 682	4 930	5 353	5 581	5 482	4 477	4 296
Georgia	3 144	6 590	12 242	14 953	15 141	16 242	17 599	17 477	15 846	18 625
Indonesia	180 566	312 692	755 256	860 741	932 066	1 015 488	1 042 711	1 119 452	1 062 532	1 187 732
Japan ²	4 988 761	4 845 929	5 751 570	4 467 294	5 007 929	4 954 364	5 041 061	5 105 580	5 008 027	4 934 483
Kazakhstan	18 292	57 125	148 047	184 388	137 289	166 806	179 340	181 667	171 082	197 112
Kyrgyzstan	1 368	2 459	4 794	6 678	6 813	7 703	8 271	8 872	7 792	8 747
Korea	576 483	934 708	1 143 672	1 466 039	1 499 680	1 623 074	1 725 373	1 651 423	1 644 313	1 810 966
Lao PDR	1 720	3 079	7 506	14 418	15 905	17 055	18 131	18 770	18 511	18 533
Malaysia	93 790	143 544	255 218	301 360	301 918	319 249	358 994	365 283	337 612	373 034
Maldives	..	1 163	2 588	4 098	4 367	4 747	5 294	5 599	3 739	5 392
Mongolia	1 200	2 523	7 185	11 620	11 154	11 481	13 207	14 206	13 466	15 689
Nauru ¹	..	31	49	76	99	111	126	122	128	147
New Zealand ¹	55 525	115 800	148 185	180 503	191 815	210 104	214 612	209 926	221 767	254 262
Pakistan ¹	98 643	155 792	245 134	322 595	340 723	373 932	398 046	348 503	352 574	417 843
Papua New Guinea	3 499	4 866	14 251	21 723	20 759	22 743	24 110	24 751	24 667	26 970
Philippines	83 667	107 420	208 369	306 446	318 627	328 481	346 842	376 823	361 751	394 087
Samoa ¹	271	486	694	910	858	889	931	895	804	844
Singapore ²	97 930	130 986	246 140	310 173	325 796	347 461	380 715	376 424	354 404	440 585
Solomon Islands	..	553	898	1 308	1 379	1 470	1 615	1 619	1 536	1 545
Thailand ³	120 652	185 116	335 010	396 635	406 545	449 365	500 192	541 302	507 459	499 956
Tokelau ^{1,4}	..	..	7	10	10	11	11	10	10	11
Vanuatu	273	390	652	744	775	880	928	930	1 008	942
Viet Nam	31 176	57 648	143 212	236 795	252 146	277 071	304 470	331 818	346 310	369 736

Note: .. Not available

This table is produced based on GDP data in local currency from Table 3.17 and exchange rate data from Table 3.20.

1. Data are reported on a fiscal year basis ending 30th June. The year Y is calculated as the sum of Q3(Y) to Q2(Y+1).
2. Data are on a fiscal year basis ending 31st March. The year Y is calculated as the sum of Q2(Y) to Q1(Y+1).
3. Data are on a fiscal year basis ending 30th September. The year Y is calculated as the sum of Q4(Y-1) to Q3(Y).
4. 2021: Data are provisional.

Table 3.19. Total tax revenue in millions of US dollars at market exchange rates

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	1 868	2 230	2 244	2 399	2 605	3 048	2 833	3 150
Australia	117 291	225 719	346 463	344 314	365 268	397 957	401 214	379 582	424 220	..
Bangladesh	4 018	5 884	13 171	23 680	25 788	29 562	30 409	29 363	36 478	..
Bhutan	42	85	232	298	296	349	345	261	217	290
Cambodia	..	496	821	2 824	3 158	3 756	4 586	5 865	5 082	4 784
China ¹	..	..	1 081 334	2 005 970	1 961 783	2 135 984	2 364 009	3 154 303	2 948 831	3 749 420
Cook Islands	..	54	66	82	88	101	113	93	59	75
Fiji	..	..	680	1 105	1 140	1 296	1 312	1 221	741	650
Georgia	452	1 330	2 731	3 530	3 712	3 948	4 122	4 208	3 531	4 206
Indonesia	14 213	38 642	85 766	104 245	111 934	117 917	124 842	129 724	107 010	129 056
Japan	1 224 625	1 235 070	1 545 057	1 386 433	1 504 546	1 537 453	1 594 730	1 616 775	1 649 178	..
Kazakhstan	3 643	14 590	35 169	28 652	20 478	26 711	30 416	30 294	24 057	30 744
Kyrgyzstan	160	386	852	1 276	1 329	1 484	1 678	1 721	1 358	1 752
Korea	120 547	202 441	256 154	347 879	371 149	411 689	460 420	449 659	456 264	540 942
Lao PDR	..	..	860	1 810	1 894	1 883	1 970	1 978	1 698	1 798
Malaysia	13 180	22 219	35 287	43 776	42 357	42 697	44 898	45 476	38 653	43 923
Maldives	..	133	231	794	861	955	1 026	1 072	713	956
Mongolia	..	..	1 819	2 244	2 129	2 461	3 157	3 391	2 826	3 763
Nauru	..	..	..	18	16	32	42	56	56	57
New Zealand	17 340	40 073	46 955	56 778	60 856	64 909	67 383	65 127	78 233	85 887
Pakistan	..	..	..	36 083	38 040	42 644	40 689	34 828	36 289	43 222
Papua New Guinea	491	1 247	2 417	3 302	3 025	3 168	3 269	3 339	2 969	3 268
Philippines	12 769	15 677	29 566	49 723	51 717	55 129	60 328	68 058	64 552	71 171
Samoa	..	100	134	204	197	206	223	215	201	214
Singapore	14 865	15 433	30 691	40 476	42 488	48 057	49 081	49 587	44 507	55 647
Solomon Islands	..	..	171	302	298	334	379	321	290	287
Thailand	18 414	34 843	59 001	74 959	73 563	78 798	88 385	93 324	83 547	82 061
Tokelau	..	..	1	2	2	2	2	2	2	2
Vanuatu	44	67	111	126	122	151	166	158	142	102
Viet Nam	..	10 894	28 580	43 023	46 297	51 020	55 847	62 800	61 200	67 371

Note: .. Not available

This table is produced based on total tax revenues in local currency from Chapter 4 and exchange rate data from Table 3.20.

1. 2007 to 2018: The figures for China do not include revenue from social security contributions as detailed data were not available.


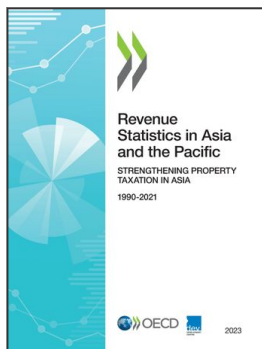
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Table 3.20. Exchange rates used, national currency per US dollar

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	539.53	457.69	373.66	477.92	480.49	482.72	482.99	480.45	489.01	503.77
Australia	1.73	1.31	1.09	1.33	1.35	1.31	1.34	1.44	1.45	1.33
Bangladesh	52.14	64.33	69.18	77.70	78.26	79.12	82.12	84.03	84.79	84.81
Bhutan	43.64	43.58	46.65	62.04	66.35	66.43	65.16	70.53	72.47	73.72
Cambodia	3 840.75	4 097.04	4 188.75	4 060.49	4 053.47	4 045.30	4 046.86	4 061.58	4 108.98	4 154.17
China	8.28	8.20	6.77	6.23	6.65	6.76	6.62	6.91	6.90	6.45
Cook Islands	2.20	1.42	1.39	1.43	1.44	1.41	1.45	1.52	1.54	1.41
Fiji	2.13	1.69	1.92	2.10	2.10	2.07	2.09	2.16	2.17	2.07
Georgia	1.98	1.81	1.78	2.27	2.37	2.51	2.53	2.82	3.11	3.22
Indonesia	8 421.78	9 708.00	9 088.49	13 391.17	13 305.63	13 382.56	14 230.93	14 143.23	14 534.49	14 293.37
Japan	107.77	110.22	87.78	121.04	108.79	112.17	110.42	109.01	106.78	109.75
Kazakhstan	142.13	132.88	147.36	221.73	342.13	326.00	344.71	382.75	412.95	425.91
Kyrgyzstan	47.78	41.03	45.96	64.46	69.91	68.87	68.84	69.78	77.23	84.58
Korea	1 130.36	1 024.33	1 156.46	1 130.95	1 160.77	1 131.00	1 100.16	1 165.36	1 180.27	1 143.95
Lao PDR	8 217.50	10 551.43	8 259.59	8 132.19	8 128.29	8 249.74	8 406.38	8 688.24	9 057.93	9 753.11
Malaysia	3.80	3.79	3.22	3.91	4.14	4.30	4.03	4.14	4.20	4.14
Maldives	11.77	12.80	12.80	15.41	15.41	15.41	15.41	15.41	15.41	15.41
Mongolia	1 076.44	1 205.25	1 357.90	1 970.31	2 145.53	2 439.78	2 467.05	2 663.54	2 813.29	2 849.32
Nauru	1.73	1.31	1.09	1.33	1.35	1.31	1.34	1.44	1.45	1.33
New Zealand	2.20	1.42	1.39	1.43	1.44	1.41	1.45	1.52	1.54	1.41
Pakistan	51.77	59.36	83.92	101.44	104.35	104.81	110.03	136.41	158.25	160.23
Papua New Guinea	2.78	3.10	2.72	2.77	3.13	3.19	3.29	3.39	3.46	3.46
Philippines	44.19	55.09	45.11	45.50	47.49	50.40	52.66	51.80	49.62	49.26
Samoa	3.12	2.73	2.54	2.42	2.61	2.54	2.57	2.62	2.70	2.57
Singapore	1.72	1.66	1.36	1.38	1.38	1.38	1.35	1.36	1.38	1.34
Solomon Islands	5.09	7.53	8.07	7.92	7.95	7.89	7.95	8.17	8.21	8.21
Thailand	40.19	40.27	31.70	34.26	35.29	33.93	32.32	31.05	31.29	31.98
Tokelau	2.20	1.42	1.39	1.43	1.44	1.41	1.45	1.52	1.54	1.41
Vanuatu	137.87	110.53	99.70	107.00	109.31	107.77	108.53	115.57	104.10	112.94
Viet Nam	14 166.28	15 854.78	19 131.32	21 923.26	22 365.60	22 715.85	23 020.47	23 227.17	23 228.83	22 934.39

Source: OECD National Accounts data for Australia, the Cook Islands, Indonesia, Japan, Korea, Nauru and New Zealand; IMF's *World Economic Outlook* (April 2023) for Armenia, Bangladesh, Bhutan, Cambodia, China, Fiji, Georgia, Kazakhstan, Kyrgyzstan, Lao PDR, Malaysia, Maldives, Mongolia, Nauru, Pakistan, Papua New Guinea, Philippines, Samoa, Singapore, Solomon Islands, Thailand, Viet Nam and Vanuatu.

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