

## *Chapter 3*

# **Tax levels and tax structures, 1990-2015**



### 3.1. Comparative tables, 1990-2015

In all of the following tables (..) indicates not available. The main series in this volume cover the years 1990 to 2015.

Figures referring to 1991-96 in Table 3.1 and figures relating to 1990-96, 1998-99, 2001-04 and 2006-08 in Tables 3.4 to 3.19 have been omitted because of lack of space. Complete series are available on line at <http://stats.oecd.org/>.



Table 3.1. **Total tax revenue as percentage of GDP, 1990-2015**

	1990	1997	1998	1999	2000	2001	2002	2003	2004	2005
Indonesia <sup>1</sup>	..	9.1	7.4	9.3	8.6	11.9	12.3	12.9	13.2	13.5
Kazakhstan	..	..	12.3	15.9	19.8	22.2	20.5	22.7	21.7	25.5
Malaysia <sup>2</sup>	19.1	20.2	17.2	16.3	14.6	18.9	18.9	17.0	16.6	16.1
Philippines	..	16.7	15.5	15.8	15.8	15.6	15.0	15.0	14.6	15.2
Singapore	..	..	..	..	15.5	15.1	13.1	12.7	12.3	12.1
OECD Average <sup>3</sup>	32.0	33.6	33.7	33.9	34.0	33.5	33.2	33.2	33.1	33.6
Japan <sup>3</sup>	28.5	26.8	26.4	25.9	26.6	26.8	25.8	25.3	26.1	27.3
Korea <sup>3</sup>	18.8	19.4	19.4	19.7	21.5	21.8	21.9	22.7	22.0	22.5
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Indonesia <sup>1</sup>	13.0	13.3	14.2	11.9	11.4	12.2	12.5	12.5	12.2	11.8
Kazakhstan	26.1	26.1	27.6	21.2	23.8	24.5	23.9	22.6	21.1	15.5
Malaysia <sup>2</sup>	15.7	15.4	15.7	16.1	14.4	15.8	16.6	16.3	15.9	15.3
Philippines	16.5	16.3	16.2	15.0	14.8	15.1	15.8	16.2	16.7	17.0
Singapore	12.3	13.5	13.9	13.1	13.0	13.3	13.9	13.5	13.9	13.6
OECD Average <sup>3</sup>	33.7	33.8	33.2	32.4	32.6	33.0	33.4	33.8	34.2	34.3
Japan <sup>3</sup>	28.1	28.5	28.5	27.0	27.6	28.6	29.4	30.3	32.0	..
Korea <sup>3</sup>	23.6	24.8	24.6	23.8	23.4	24.2	24.8	24.3	24.6	25.3

.. Not available

1. The figures exclude social security contributions. 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.

2. The data are estimated for 2015 (social security contributions and property taxes).

3. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr).

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Table 3.2. **Tax revenue of main headings as percentage of GDP, 2015**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Indonesia <sup>1</sup>	5.2	..	0.0	0.3	5.2	1.1
Kazakhstan	6.0	0.6	1.1	0.6	7.2	0.0
Malaysia <sup>2</sup>	9.1	0.3	0.0	0.5	4.9	0.5
Philippines	6.9	2.4	0.0	0.5	6.6	0.6
Singapore <sup>3</sup>	6.1	0.0	0.0	1.8	4.3	1.4
OECD Average <sup>4,5</sup>	11.6	9.1	0.4	1.9	11.0	0.2
Japan <sup>6</sup>	10.4	12.7	0.0	2.6	6.8	0.1
Korea <sup>5</sup>	7.6	6.7	0.1	3.1	7.1	0.6

.. Not available

1. The figures exclude social security contributions. 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.

2. The data are estimated for 2015 (social security contributions and property taxes).

3. There are no social security contributions in Singapore.

4. Represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for 2014 are used for headings 2000, 3000, 4000, 5000 and 6000.

5. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

6. Data for 2014 are used for heading 2000 (social security contributions).

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Table 3.3. **Tax revenue of main headings as percentage of total taxation, 2015**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Indonesia <sup>1</sup>	44.2	..	0.0	2.1	44.3	9.3
Kazakhstan	38.8	3.8	7.3	3.6	46.5	0.0
Malaysia <sup>2</sup>	59.6	1.6	0.0	3.6	31.8	3.4
Philippines	40.3	14.0	0.0	2.8	39.1	3.8
Singapore <sup>3</sup>	44.7	0.0	0.0	13.0	31.7	10.6
OECD Average <sup>4,5,6</sup>	33.7	26.2	1.1	5.6	32.6	0.7
Japan <sup>5,6</sup>	31.8	39.7	0.0	8.5	19.8	0.3
Korea <sup>6</sup>	30.3	26.6	0.3	12.4	28.0	2.4

.. Not available

1. The figures exclude social security contributions. 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.

2. The data are estimated for 2015 (social security contributions and property taxes).

3. There are no social security contributions in Singapore.

4. Represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group.

5. Data for 2014 are used for all the headings.

6. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr).

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Table 3.4. **Taxes on income and profits (1000) as percentage of GDP**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	4.3	4.1	6.3	5.7	5.2	5.5	5.4	5.3	5.2	5.2
Kazakhstan	..	8.3	13.2	10.1	9.5	9.4	9.1	8.1	7.8	6.0
Malaysia	9.8	7.7	9.4	10.6	9.1	10.8	11.5	11.2	10.9	9.1
Philippines	6.1	6.1	6.1	5.8	5.8	6.3	6.5	6.7	6.6	6.9
Singapore	..	8.2	6.1	6.2	5.8	5.9	6.2	5.8	6.1	6.1
OECD Average <sup>1</sup>	11.6	12.0	11.7	10.9	10.8	11.0	11.2	11.4	11.5	11.6
Japan <sup>1</sup>	9.9	9.3	9.2	8.0	8.3	8.6	9.1	9.9	10.2	10.4
Korea <sup>1</sup>	5.1	6.2	6.6	6.8	6.6	7.3	7.4	7.1	7.2	7.6

.. Not available

1. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.


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Table 3.5. **Taxes on income and profits (1000) as percentage of total taxation**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	47.2	47.7	46.8	47.8	45.8	45.2	43.2	42.5	42.5	44.2
Kazakhstan	..	41.7	51.7	47.9	40.0	38.5	38.2	36.0	37.2	38.8
Malaysia	48.6	52.7	58.3	65.6	63.4	67.9	69.1	68.6	68.6	59.6
Philippines	36.6	38.6	39.9	38.8	39.2	41.7	41.4	41.1	39.8	40.3
Singapore	..	52.8	50.3	47.0	44.7	44.7	44.7	43.1	44.2	44.7
OECD Average <sup>1</sup>	34.2	34.9	34.5	33.5	33.2	33.5	33.7	33.8	33.7	..
Japan <sup>1</sup>	37.0	34.8	33.8	29.5	30.2	30.2	31.1	32.5	31.8	..
Korea <sup>1</sup>	26.2	28.8	29.2	28.5	28.0	30.1	29.9	29.3	29.1	30.3

.. Not available

1. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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Table 3.6. **Social security contributions (2000) as percentage of GDP**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia <sup>1</sup>	..	..	..	..	..	..	..	..	..	..
Kazakhstan	..	0.0	0.2	0.5	0.6	0.5	0.6	0.6	0.6	0.6
Malaysia <sup>2</sup>	0.0	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3
Philippines	1.4	2.1	1.9	1.9	1.9	1.9	2.0	2.1	2.2	2.4
Singapore <sup>3</sup>	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OECD Average <sup>4</sup>	8.7	8.6	8.5	8.9	8.8	8.9	9.0	9.1	9.1	..
Japan <sup>4</sup>	9.2	9.4	10.1	11.0	11.3	11.9	12.2	12.4	12.7	..
Korea <sup>4</sup>	2.7	3.6	4.8	5.6	5.5	5.8	6.1	6.4	6.6	6.7

.. Not available

1. 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.

2. The data are estimated for 2015.

3. There are no social security contributions in Singapore.

4. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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Table 3.7. **Social security contributions (2000) as percentage of total taxation**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia <sup>1</sup>	..	..	..	..	..	..	..	..	..	..
Kazakhstan	..	0.0	0.7	2.5	2.5	2.2	2.5	2.5	2.7	3.8
Malaysia <sup>2</sup>	0.0	1.9	1.6	1.6	1.7	1.5	1.4	1.5	1.5	1.6
Philippines	8.1	13.1	12.5	12.9	12.7	12.7	12.9	12.7	13.5	14.0
Singapore <sup>3</sup>	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OECD Average <sup>4</sup>	25.1	24.8	25.3	26.8	26.6	26.4	26.4	26.3	26.2	..
Japan <sup>4</sup>	34.2	35.2	36.9	41.0	41.1	41.5	41.6	40.8	39.7	..
Korea <sup>4</sup>	14.2	16.7	21.2	23.4	23.3	24.0	24.7	26.4	26.9	26.6

.. Not available

1. 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.

2. The data are estimated for 2015.

3. There are no social security contributions in Singapore.

4. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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Table 3.8. **Taxes on property (4000) as percentage of GDP**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	0.4	0.3	0.7	0.5	0.5	0.4	0.3	0.3	0.2	0.3
Kazakhstan	..	0.8	0.6	0.6	0.6	0.5	0.5	0.4	0.5	0.6
Malaysia <sup>1</sup>	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5
Philippines	0.2	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5
Singapore	..	1.7	1.4	1.6	1.9	2.0	2.2	2.1	1.8	1.8
OECD Average <sup>2</sup>	1.7	1.8	1.8	1.7	1.7	1.8	1.8	1.9	1.9	..
Japan <sup>2</sup>	3.0	2.8	2.6	2.7	2.7	2.8	2.7	2.7	2.7	2.6
Korea <sup>2</sup>	2.5	2.7	2.7	2.8	2.6	2.7	2.6	2.5	2.7	3.1

.. Not available

1. The data are estimated for 2015.

2. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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Table 3.9. **Taxes on property (4000) as percentage of total taxation**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	4.2	3.7	5.2	4.6	4.7	3.1	2.7	2.1	1.8	2.1
Kazakhstan	..	4.1	2.4	3.0	2.4	1.9	2.0	2.0	2.3	3.6
Malaysia <sup>1</sup>	2.5	3.4	3.9	3.9	4.0	3.5	3.2	3.2	3.4	3.6
Philippines	0.9	3.1	3.4	3.1	2.9	3.0	3.1	3.0	2.8	2.8
Singapore	..	11.2	11.2	11.9	14.5	15.4	16.1	15.9	13.2	13.0
OECD Average <sup>2</sup>	5.3	5.5	5.5	5.5	5.5	5.5	5.5	5.6	5.6	..
Japan <sup>2</sup>	11.2	10.5	9.7	10.1	9.7	9.7	9.1	8.8	8.5	..
Korea <sup>2</sup>	12.7	12.4	11.9	11.6	11.3	11.4	10.6	10.3	11.0	12.4

.. Not available

1. The data are estimated for 2015.

2. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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Table 3.10. **Taxes on goods and services (5000) as percentage of GDP**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	4.3	3.9	5.4	4.8	4.7	5.2	5.6	5.7	5.4	5.2
Kazakhstan	..	6.9	9.0	8.5	11.9	13.1	12.6	12.4	11.1	7.2
Malaysia	8.9	5.6	5.4	4.2	3.9	3.7	3.8	3.7	3.6	4.9
Philippines	8.4	6.6	6.1	6.2	6.1	5.9	6.1	6.4	6.7	6.6
Singapore	..	4.8	4.1	4.5	4.5	4.4	4.2	4.2	4.3	4.3
OECD Average <sup>1</sup>	10.9	10.9	10.8	10.3	10.6	10.6	10.8	10.8	11.0	..
Japan <sup>1</sup>	4.6	5.1	5.3	5.1	5.1	5.3	5.3	5.3	6.3	6.8
Korea <sup>1</sup>	8.3	8.2	7.7	7.6	7.9	7.5	7.7	7.5	7.4	7.1

.. Not available

1. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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Table 3.11. **Taxes on goods and services (5000) as percentage of total taxation**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	47.6	44.7	39.9	40.4	41.8	42.9	44.8	45.4	44.4	44.3
Kazakhstan	..	34.9	35.1	40.2	50.2	53.4	52.8	54.8	52.7	46.5
Malaysia	44.0	38.4	33.4	25.9	27.3	23.6	22.7	22.8	22.8	31.8
Philippines	50.2	42.0	39.9	41.4	41.3	38.7	38.8	39.4	40.0	39.1
Singapore	..	31.1	34.0	34.5	34.4	32.8	30.5	30.8	31.3	31.7
OECD Average <sup>1</sup>	33.4	33.0	32.9	32.3	32.9	32.7	32.6	32.4	32.6	..
Japan <sup>1</sup>	17.2	19.3	19.4	19.1	18.7	18.4	18.0	17.6	19.8	..
Korea <sup>1</sup>	42.7	38.4	34.3	31.8	33.7	31.2	31.2	30.7	30.0	28.0

.. Not available

1. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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Table 3.12. **Taxes on general consumption (5110) as percentage of GDP**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	3.2	2.5	3.7	3.4	3.4	3.5	3.9	4.0	3.9	3.7
Kazakhstan	..	4.4	4.5	3.0	3.1	2.9	2.9	3.7	3.0	2.3
Malaysia	2.2	1.7	1.4	1.2	1.0	0.9	1.0	1.0	1.0	2.8
Philippines <sup>1</sup>	1.8	1.5	1.5	2.1	1.9	1.9	2.2	2.2	2.2	2.2
Singapore	..	1.3	1.8	2.5	2.5	2.5	2.5	2.5	2.6	2.5
OECD Average <sup>2</sup>	6.6	6.7	6.8	6.4	6.7	6.7	6.8	6.8	7.0	..
Japan <sup>2</sup>	1.9	2.4	2.6	2.6	2.6	2.7	2.7	2.8	3.9	4.4
Korea <sup>2</sup>	3.7	3.7	3.9	4.1	4.1	4.1	4.3	4.1	4.2	3.9

.. Not available

1. The data exclude revenue from VAT on imports. This revenue could not be distinguished from revenue from other import duties and is currently classified under heading 5120 (taxes on specific goods and services).

2. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	35.5	29.4	27.0	29.0	29.6	29.1	31.4	32.3	31.8	31.1
Kazakhstan	..	22.4	17.7	14.3	13.1	12.0	12.4	16.3	14.3	14.8
Malaysia	10.8	11.5	8.8	7.5	6.9	5.9	5.9	6.1	6.2	18.2
Philippines <sup>1</sup>	10.6	9.5	10.2	14.0	13.0	12.5	13.8	13.4	13.2	13.1
Singapore	..	8.3	14.9	18.9	19.6	18.9	18.0	18.6	18.9	18.6
OECD Average <sup>2</sup>	20.1	19.9	20.6	20.1	20.7	20.6	20.5	20.5	20.7	..
Japan <sup>2</sup>	7.2	9.1	9.5	9.6	9.6	9.4	9.2	9.2	12.2	..
Korea <sup>2</sup>	18.9	17.0	17.4	17.2	17.5	17.0	17.2	17.0	17.2	15.3

.. Not available

1. The data exclude revenue from VAT on imports. This revenue could not be distinguished from revenue from other import duties and is currently classified under heading 5120 (taxes on specific goods and services).

2. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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Table 3.14. **Taxes on specific goods and services (5120) as percentage of GDP**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	1.1	1.3	1.7	1.3	1.4	1.7	1.7	1.6	1.5	1.6
Kazakhstan	..	2.1	3.9	4.8	8.3	9.8	9.2	8.3	7.7	4.6
Malaysia	5.4	2.9	3.2	2.4	2.4	2.3	2.3	2.2	2.2	1.6
Philippines <sup>1</sup>	6.5	5.0	4.4	4.0	4.1	3.9	3.9	4.1	4.4	4.3
Singapore	..	2.0	1.6	1.4	1.3	1.3	1.2	1.2	1.3	1.4
OECD Average <sup>2</sup>	3.7	3.6	3.4	3.2	3.3	3.3	3.3	3.3	3.3	..
Japan <sup>2</sup>	2.1	2.1	2.1	2.0	2.0	2.0	2.0	2.0	1.9	1.9
Korea <sup>2</sup>	4.2	4.2	3.6	3.2	3.5	2.9	3.0	2.9	2.7	2.8

.. Not available

1. The data include revenues from VAT on imports, usually classified under heading 5110 (taxes on general consumption). This revenue could not be distinguished from revenue from other import duties.

2. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.


StatLink  <http://dx.doi.org/10.1787/888933544151>

Table 3.15. **Taxes on specific goods and services (5120) as percentage of total taxation**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	12.1	15.3	12.9	11.3	12.2	13.8	13.5	13.1	12.6	13.2
Kazakhstan	..	10.4	15.2	22.5	35.1	39.9	38.8	36.6	36.3	29.5
Malaysia	26.8	19.8	20.0	14.7	16.6	14.4	13.7	13.7	13.6	10.6
Philippines <sup>1</sup>	39.1	32.0	28.9	26.7	27.6	25.6	24.5	25.4	26.2	25.5
Singapore	..	13.0	13.5	10.5	10.3	9.8	8.9	8.9	9.5	10.0
OECD Average <sup>2</sup>	11.5	11.1	10.4	10.1	10.2	10.0	10.0	9.8	9.6	..
Japan <sup>2</sup>	7.9	8.0	7.7	7.3	7.2	7.1	6.9	6.7	6.0	..
Korea <sup>2</sup>	21.6	19.7	15.9	13.6	15.1	12.2	12.0	11.8	10.8	10.9

.. Not available

1. The data include revenues from VAT on imports, usually classified under heading 5110 (taxes on general consumption). This revenue could not be distinguished from revenue from other import duties.

2. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, [http://dx.doi.org/10.1787/rev\\_stats-2016-en-fr](http://dx.doi.org/10.1787/rev_stats-2016-en-fr), and are preliminary for 2015.

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Table 3.16. **Gross domestic product for tax reporting years at market prices, in billions of national currency units**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	627 696	1 389 770	2 774 281	5 606 203	6 864 133	7 831 726	8 615 705	9 546 134	10 569 705	11 531 717
Kazakhstan	1 672	2 600	7 591	17 008	21 816	29 380	31 015	35 999	39 676	40 884
Malaysia	282	356	544	713	821	912	971	1 019	1 107	1 157
Philippines	2 689	3 581	5 678	8 026	9 004	9 708	10 561	11 538	12 645	13 307
Singapore	149	165	212	280	322	347	361	379	390	408
OECD member countries										
Japan	521 295	510 835	505 349	473 996	480 528	474 171	474 404	482 401	489 558	500 535
Korea	530 347	635 185	919 797	1 151 708	1 265 308	1 332 681	1 377 457	1 429 445	1 486 079	1 558 592

Source: National statistical offices, CEIC for Indonesia, Kazakhstan, Malaysia, the Philippines and Singapore and OECD National Accounts data for Japan and Korea.

StatLink  <http://dx.doi.org/10.1787/888933544189>

Table 3.17. **Gross domestic product for tax reporting years at market prices, in millions of US Dollars at market exchange rates**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	217 906	165 612	285 864	538 639	755 392	892 401	918 104	912 590	890 555	861 256
Kazakhstan	22 166	18 292	57 124	115 309	148 047	200 379	207 999	236 635	221 416	184 388
Malaysia	100 007	93 790	143 536	202 372	255 192	298 180	314 760	323 445	338 234	296 400
Philippines	91 234	81 023	103 074	168 485	199 591	224 143	250 092	271 836	284 830	292 451
Singapore	100 103	95 784	127 436	192 447	236 552	275 729	289 334	302 595	308 169	296 884
OECD member countries										
Japan	4 308 348	4 737 202	4 588 525	5 065 603	5 475 432	5 948 938	5 943 896	4 942 730	4 625 123	4 136 570
Korea	557 962	561 792	898 041	903 338	1 095 096	1 203 539	1 223 389	1 305 518	1 411 196	1 377 689

Note: This table is produced based on GDP data in national currency from Table 3.16 and exchange rate data from Table 3.19.


StatLink  <http://dx.doi.org/10.1787/888933544208>

Table 3.18. **Total tax revenue in millions of US dollars at market exchange rates**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	19 906	14 264	38 654	63 897	85 782	108 615	114 616	113 930	108 323	101 714
Kazakhstan	..	3 621	14 590	24 445	35 169	49 189	49 614	53 445	46 682	28 652
Malaysia	20 195	13 647	23 122	32 577	36 752	47 192	52 351	52 796	53 634	45 421
Philippines	15 201	12 770	15 678	25 303	29 501	33 928	39 530	44 023	47 563	49 715
Singapore	..	14 857	15 435	25 180	30 709	36 649	40 128	40 885	42 707	40 482
OECD member countries										
Japan	1 152 932	1 262 348	1 252 471	1 365 456	1 509 557	1 702 089	1 748 801	1 500 043	1 482 010	..
Korea	108 274	120 547	202 441	214 634	256 154	290 720	303 158	317 220	347 014	347 878

.. Not available

Note: This table is produced based on total tax revenues from Chapter 4 and exchange rate data from Table 3.19.


StatLink  <http://dx.doi.org/10.1787/888933544227>

Table 3.19. **Exchange rates used, national currency per US dollar**

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	2 880.60	8 391.70	9 704.90	10 408.10	9 086.90	8 776.00	9 384.20	10 460.50	11 868.70	13 389.40
Kazakhstan	75.40	142.10	132.90	147.50	147.40	146.60	149.10	152.10	179.20	221.70
Malaysia	2.80	3.80	3.80	3.50	3.20	3.10	3.10	3.10	3.30	3.90
Philippines	29.50	44.20	55.10	47.60	45.10	43.30	42.20	42.40	44.40	45.50
Singapore	1.50	1.70	1.70	1.50	1.40	1.30	1.20	1.30	1.30	1.40
OECD member countries										
Japan	121.00	107.80	110.10	93.60	87.80	79.70	79.80	97.60	105.80	121.00
Korea	950.50	1 130.60	1 024.20	1 274.90	1 155.40	1 107.30	1 125.90	1 094.90	1 053.10	1 131.30

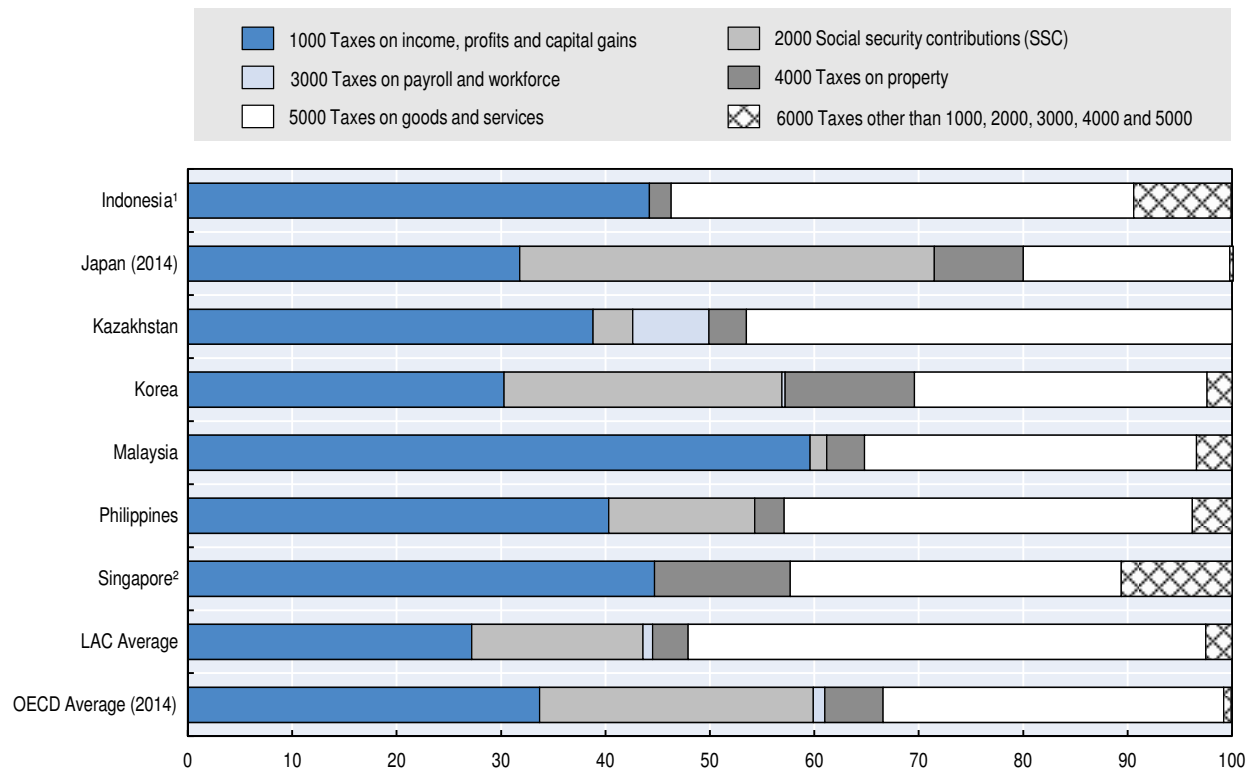
Source: National statistical offices, and CEIC for Indonesia, Kazakhstan, Malaysia, the Philippines and Singapore and OECD National Accounts data for Japan and Korea.

StatLink  <http://dx.doi.org/10.1787/888933544246>



### 3.2. Comparative figures

Figure 3.1. **Tax revenue of main headings as % of total tax revenue, 2015**



Note: Data for Korea, Japan and the OECD average are taken from *Revenue Statistics* (OECD, 2016a) and are preliminary for 2015 in Korea. Data for 2014 are used for the OECD average and for Japan as data for 2015 are not available.

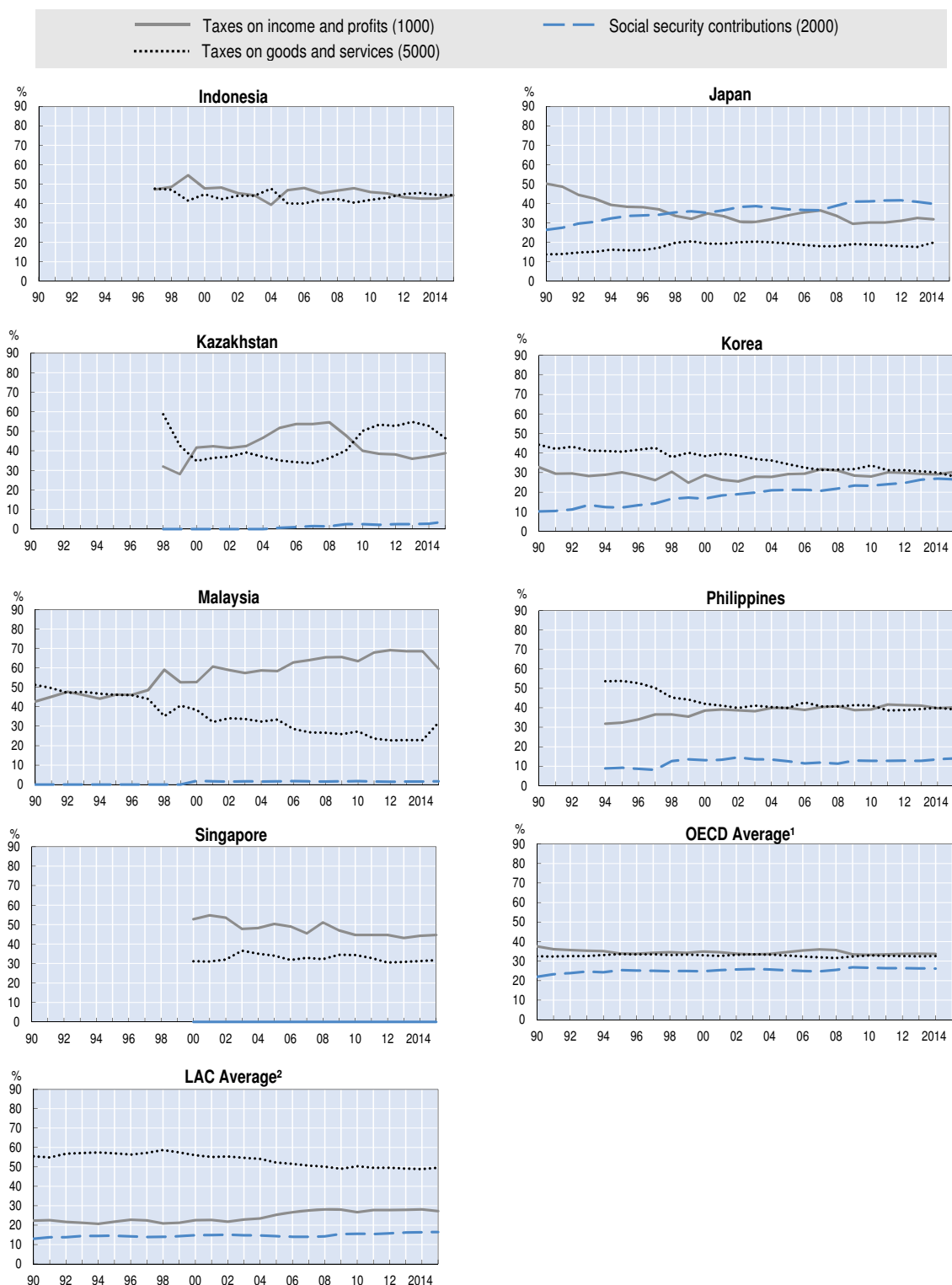
1. The figures for social security contributions (heading 2000) are not available but they are thought to be negligible as they relate only to the “Asuransi Kesehatan” – a health insurance programme for employees in for-profit state-owned enterprises.

2. There are no social security contributions in Singapore.

Source: Table 3.2.

StatLink  <http://dx.doi.org/10.1787/888933543790>



Figure 3.2. **Tax structures, 1990-2015**

Note: Data for Korea, Japan and the OECD average are taken from Revenue Statistics (OECD, 2016a) and are preliminary for 2015 in Korea.

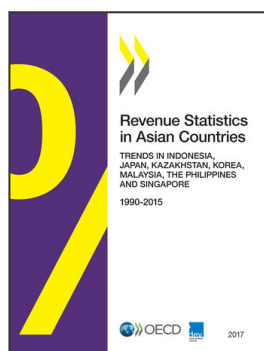
1. Represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group.

2. Represents the unweighted average for 24 LAC (Latin American and Caribbean) countries.

Source: OECD.Stats, Revenue Statistics - Asian Countries : Comparative tables.

StatLink <http://dx.doi.org/10.1787/888933543809>





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