

TAX LEVELS AND TAX STRUCTURES, 1990-2015

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 ¹	5.2	..	0.0	0.3	5.2	1.1
Kazakhstan	6.0	0.6	1.1	0.6	7.2	0.0
Malaysia ²	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 ³	6.1	0.0	0.0	1.8	4.3	1.4
OECD Average ^{4,5}	11.6	9.1	0.4	1.9	11.0	0.2
Japan ⁶	10.4	12.7	0.0	2.6	6.8	0.1
Korea ⁵	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, and are preliminary for 2015.
6. Data for 2014 are used for heading 2000 (social security contributions).