

## CHAPTER 3 TAX LEVELS AND TAX STRUCTURES, 1990-2016

**Table 3.2. Tax revenue of main headings as percentage of GDP, 2016**

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Australia <sup>1</sup>	15.9	0.0	1.4	3.0	7.5	0.0
Cook Islands	10.1	0.0	0.0	0.0	20.0	0.0
Fiji	7.2	0.0	0.0	0.8	16.1	0.0
Indonesia <sup>2</sup>	5.4	..	0.0	0.2	4.8	1.3
Japan <sup>1</sup>	9.4	12.4	0.0	2.6	6.3	0.1
Kazakhstan <sup>3</sup>	5.6	0.5	1.1	0.5	7.2	0.0
Korea <sup>1</sup>	8.2	6.9	0.1	3.0	7.4	0.7
Malaysia <sup>4</sup>	8.5	0.3	0.0	0.0	5.1	0.5
New Zealand <sup>1</sup>	17.6	0.0	0.0	1.9	12.1	0.0
Papua New Guinea	7.5	0.0	0.0	0.1	4.6	0.0
Philippines	6.9	2.4	0.0	0.5	6.6	0.6
Samoa	5.6	0.0	0.0	0.0	19.0	0.0
Singapore	6.1	0.0	0.0	1.8	4.3	1.4
Solomon Islands <sup>5</sup>	7.0	0.0	0.0	0.2	16.9	0.0
Thailand	6.2	1.0	0.0	0.4	10.3	0.1
Tokelau	8.0	0.0	0.0	0.0	6.7	0.0
Africa (21) average <sup>6</sup>	6.2	1.7	0.2	0.4	9.8	0.2
LAC average <sup>7</sup>	6.0	3.7	0.2	0.8	11.4	0.5
OECD average <sup>1,8</sup>	11.3	9.2	0.4	1.9	11.0	0.2

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (36) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2018), *Revenue Statistics*, <https://doi.org/10.1787/2522770x>.
2. 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.
3. The data are estimated for 2016 (social security contributions).
4. Figures do not include tax revenues from local governments (Quit Rent and Assessment tax), which are unavailable.
5. The social security contributions in the Solomon Islands are null as they do not meet social security criteria of the OECD classification set in Annex A of the Interpretative Guide. The data are estimated for 2008 (import duties).
6. Represents an unweighted average for the 21 African countries included in the publication *Revenue Statistics in Africa 2018*.
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 2018*.
8. Represents an unweighted average for the 36 OECD member countries included in the publication *Revenue Statistics 2018*.