

TAX LEVELS AND TAX STRUCTURES, 1990-2020

Table 3.4. Tax revenue of main headings as percentage of total taxation, 2020

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods & services	6000 Other
Australia ^{1,2}	59.2	0.0	4.7	9.8	26.3	0.0
Bangladesh	42.0	0.0	0.0	0.0	58.0	0.0
Bhutan	61.2	0.0	0.1	0.8	38.0	0.0
Cambodia ³	29.3	0.0	0.0	4.7	65.9	0.1
China	26.8	24.2	0.0	7.4	41.7	0.0
Cook Islands	41.7	0.0	0.0	0.0	58.3	0.0
Fiji	31.7	0.0	0.0	2.6	65.8	0.0
Indonesia	38.2	5.9	0.0	1.7	42.7	11.6
Japan ^{1,2}	30.8	41.1	0.0	8.2	19.7	0.3
Kazakhstan	35.2	5.3	7.3	3.1	49.0	0.0
Kyrgyzstan ³	21.7	0.0	0.0	1.9	76.4	0.0
Korea ²	30.9	28.0	0.3	14.2	24.4	2.1
Lao PDR ³	20.7	0.0	0.0	1.2	78.1	0.0
Malaysia ⁴	66.0	2.6	0.0	0.0	27.8	3.7
Maldives	33.3	0.0	..	0.0	66.7	0.0
Mongolia	28.0	18.7	0.0	2.9	50.4	0.0
Nauru	78.3	0.0	0.0	0.0	21.7	0.0
New Zealand ²	55.2	0.0	0.0	5.9	38.8	0.0
Pakistan	30.2	0.0	0.0	1.0	66.7	2.2
Papua New Guinea	59.6	0.0	0.0	0.5	39.9	0.0
Philippines	36.1	15.7	0.0	2.7	40.8	4.7
Samoa	23.7	0.0	0.0	0.0	76.3	0.0
Singapore	53.7	0.0	0.0	11.4	29.0	5.9
Solomon Islands ⁵	29.0	0.0	0.0	0.5	70.5	0.0
Thailand	34.9	5.8	0.0	1.4	57.2	0.7
Tokelau	50.8	0.0	0.0	0.0	49.2	0.0
Vanuatu	0.0	0.0	0.0	3.4	96.6	0.0
Viet Nam	26.2	30.4	0.0	0.1	43.3	0.0
Africa (30) average ^{1,6}	38.4	7.2	0.9	1.9	51.9	1.1
Asia-Pacific (28) average ⁷	38.4	6.3	0.5	3.0	50.6	1.1
LAC average ⁸	26.9	18.4	1.0	3.5	48.4	1.6
OECD average ^{1,2,9}	34.0	25.9	1.3	5.5	32.6	0.5

.. Not available

1. Data for Australia, Japan, the Africa (30) average and the OECD average are for 2019.
2. 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 (2021), *Revenue Statistics 2021*.
3. Heading 2000: Data for social security contributions are not available.
4. Heading 2000: Data are estimated.
5. The social security contributions in the Solomon Islands are null as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Represents an unweighted average for the 30 African countries included in the publication *Revenue Statistics in Africa 2021*.
7. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) 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 2019 are used for Australia and Japan in the calculation as data for 2020 are not available. See the country tables in Chapter 4 for further information.
8. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2022*.
9. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2021*. Data for 2019 are used as a complete breakdown in 2020 is not available.