

TAX LEVELS AND TAX STRUCTURES, 1990-2020

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

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	16.2	17.6	17.5	14.3	15.7	15.7	16.7	17.1	16.4	..
Bangladesh	..	2.0	2.9	3.8	4.8	4.3	4.2	4.0	3.8	4.4
Bhutan	4.6	5.9	5.0	9.0	7.6	6.8	6.8	6.5	6.3	5.5
Cambodia	..	..	1.4	0.6	3.4	3.6	4.2	4.4	5.0	5.9
China	..	..	4.6	4.6	5.7	5.8	5.9	6.0	5.5	5.4
Cook Islands	..	..	9.8	10.6	9.4	9.1	10.3	11.5	9.4	8.2
Fiji	..	..	..	7.1	6.1	7.1	7.6	6.6	6.0	5.2
Indonesia	3.6	3.8	5.5	5.2	5.2	5.4	4.8	5.1	4.9	3.8
Japan ¹	9.5	8.8	9.9	7.9	9.4	9.3	9.5	10.1	9.7	..
Kazakhstan	..	8.3	14.0	9.5	6.0	5.6	5.8	6.4	6.0	5.0
Kyrgyzstan	2.2	2.1	3.1	4.0	3.7	3.5	3.4	3.5	3.6	3.8
Korea ¹	5.0	6.0	7.5	6.3	7.2	7.7	8.1	9.1	9.1	8.7
Lao PDR	..	..	..	2.6	2.9	2.6	2.5	2.4	2.4	1.8
Malaysia	9.8	7.7	9.9	9.1	9.0	8.3	8.0	8.6	8.5	7.5
Maldives	..	..	0.7	0.6	5.0	4.8	4.5	4.0	4.0	6.3
Mongolia	..	..	13.1	10.0	5.1	4.4	5.8	6.4	6.8	5.9
Nauru	..	..	..	..	12.1	9.2	18.8	24.8	38.0	37.2
New Zealand ¹	20.3	19.5	21.3	16.3	17.3	17.4	17.4	18.1	17.3	17.8
Pakistan	..	..	..	..	3.6	3.8	3.9	3.3	3.2	3.1
Papua New Guinea	..	9.6	15.1	11.8	9.9	8.1	7.5	7.7	7.2	6.9
Philippines	6.4	5.9	6.3	5.6	6.5	6.5	6.7	6.2	6.4	6.4
Samoa	..	..	5.2	4.8	5.5	5.2	5.1	5.5	5.5	5.9
Singapore	..	8.0	6.0	5.6	5.8	5.9	6.7	6.0	6.4	6.9
Solomon Islands	..	..	3.5	5.7	7.0	6.3	6.7	6.3	5.9	5.4
Thailand	..	4.7	7.0	6.4	6.6	6.2	5.9	6.0	6.1	5.8
Tokelau	..	..	6.8	9.0	7.7	8.0	9.4	8.6	10.3	10.6
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam	..	..	9.0	8.1	6.1	5.7	5.9	6.2	6.3	6.0
Africa (30) average ²	..	..	..	5.7	6.1	6.0	6.0	6.1	6.3	..
Asia-Pacific (28) average ³	..	..	..	6.9	6.9	6.7	7.2	7.5	7.9	7.7
LAC average ⁴	3.6	4.1	5.7	5.5	5.9	5.7	5.7	6.0	6.0	5.9
OECD average ^{1,5}	11.0	11.5	11.7	10.2	10.9	10.9	11.2	11.3	11.3	..

.. 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 (2021), *Revenue Statistics 2021*.
2. Represents an unweighted average for the 30 African countries included in the publication *Revenue Statistics in Africa 2021*.
3. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. Data for 2019 are used for Australia and Japan in the calculation as data for 2020 are not available.
4. 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*.
5. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2021*.