

# TAX LEVELS AND TAX STRUCTURES, 1990-2018

**Table 3.6. Taxes on income and profits (1000) as percentage of total taxation**

	1997	2000	2007	2010	2013	2014	2015	2016	2017	2018
Australia <sup>1</sup>	56.6	57.9	59.3	56.5	56.8	57.8	56.6	57.2	58.8	..
Bhutan	..	..	..	64.0	62.5	57.5	56.1	53.0	49.8	51.7
China <sup>2</sup>	..	..	..	..	..	..	..	..	..	..
Cook Islands	..	..	39.2	39.4	32.3	25.6	35.0	33.5	36.6	38.6
Fiji	..	..	..	32.6	24.0	24.7	25.8	30.6	31.5	28.1
Indonesia	47.2	47.7	45.3	45.8	42.5	42.5	43.1	44.7	41.3	42.5
Japan <sup>1</sup>	37.0	34.8	36.4	30.2	32.5	31.8	31.2	30.6	30.7	..
Kazakhstan	..	41.4	53.7	40.0	36.0	37.2	38.8	37.3	36.0	38.3
Korea <sup>1</sup>	26.2	28.8	31.8	28.0	29.3	29.1	30.3	31.2	32.1	34.1
Malaysia	49.8	54.6	66.6	66.1	70.9	71.0	61.9	59.3	60.1	68.6
Mongolia	..	..	46.1	39.5	24.6	24.6	26.5	22.8	26.9	26.8
Nauru	..	..	..	..	..	0.0	52.2	58.7	64.9	70.2
New Zealand <sup>1</sup>	59.8	60.0	62.9	53.8	54.6	54.6	54.9	55.6	55.6	55.6
Papua New Guinea	..	..	73.0	69.4	67.0	67.3	65.2	61.4	60.9	61.3
Philippines	36.6	38.6	40.4	39.2	41.1	39.8	40.3	40.4	39.8	35.4
Samoa	..	..	23.6	24.7	24.2	24.4	23.1	22.8	22.1	23.0
Singapore	..	52.8	45.4	44.7	43.1	44.2	44.7	44.9	48.3	46.6
Solomon Islands	..	..	23.1	30.3	29.3	27.4	30.1	29.1	29.6	26.3
Thailand	..	31.8	39.6	36.5	38.0	36.6	34.9	34.4	33.4	34.1
Tokelau	..	..	47.8	51.1	57.7	48.1	51.1	54.6	55.8	47.3
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Africa (26) average <sup>3</sup>	..	..	..	36.0	39.0	37.9	36.8	36.1	36.2	..
LAC average <sup>4</sup>	21.9	22.7	27.4	26.9	27.9	28.0	27.4	27.2	27.2	27.8
OECD average <sup>1,5</sup>	34.0	34.8	35.9	32.8	33.4	33.3	33.6	33.2	34.0	33.3

.. 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 (2019), *Revenue Statistics 2019*.
2. Data for China are not included in this table as detailed data on revenue from social security contributions were not available.
3. Represents an unweighted average for the 26 African countries included in the publication *Revenue Statistics in Africa 2019*.
4. 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 2020*.
5. Represents an unweighted average for the 36 OECD member countries included in the publication *Revenue Statistics 2019*.