

# TAX LEVELS AND TAX STRUCTURES, 1990-2020

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

|  | 1997 | 2000 | 2007 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|------|------|------|------|------|------|------|------|------|------|
| Australia <sup>1</sup>                 | 56.6 | 57.9 | 59.4 | 56.7 | 56.7 | 57.3 | 58.7 | 60.1 | 59.2 | ..   |
| Bangladesh                             | ..   | 28.4 | 33.6 | 38.7 | 45.3 | 42.0 | 40.2 | 40.2 | 42.0 | 43.4 |
| Bhutan                                 | 53.6 | 65.7 | 55.2 | 64.0 | 55.8 | 52.7 | 49.8 | 51.7 | 59.5 | 61.2 |
| Cambodia                               | ..   | ..   | 14.1 | 8.5  | 21.6 | 23.1 | 25.0 | 23.5 | 23.0 | 29.3 |
| China <sup>2</sup>                     | ..   | ..   | ..   | ..   | ..   | ..   | ..   | ..   | 24.9 | 26.8 |
| Cook Islands                           | ..   | ..   | 39.2 | 39.4 | 35.0 | 33.5 | 36.6 | 38.6 | 33.6 | 41.7 |
| Fiji                                   | ..   | ..   | ..   | 32.6 | 25.8 | 30.6 | 31.5 | 28.1 | 27.0 | 31.7 |
| Indonesia                              | 47.2 | 47.7 | 45.1 | 45.8 | 43.1 | 44.7 | 41.0 | 42.2 | 42.1 | 38.2 |
| Japan <sup>1</sup>                     | 37.0 | 34.8 | 36.4 | 30.2 | 31.2 | 30.6 | 30.7 | 31.9 | 30.8 | ..   |
| Kazakhstan                             | ..   | 41.4 | 53.7 | 40.0 | 38.8 | 37.3 | 35.9 | 37.9 | 36.3 | 35.2 |
| Kyrgyzstan                             | 17.8 | 17.9 | 16.6 | 22.3 | 19.3 | 17.9 | 17.6 | 17.1 | 18.5 | 21.7 |
| Korea <sup>1</sup>                     | 26.2 | 28.8 | 31.8 | 28.0 | 30.3 | 31.2 | 32.1 | 34.1 | 33.2 | 30.9 |
| Lao PDR                                | ..   | ..   | ..   | 22.7 | 22.7 | 21.9 | 23.1 | 22.3 | 22.4 | 20.7 |
| Malaysia                               | 49.8 | 54.6 | 66.6 | 66.1 | 61.9 | 59.3 | 60.1 | 68.5 | 68.1 | 66.0 |
| Maldives                               | ..   | ..   | 5.9  | 6.9  | 26.0 | 24.4 | 22.6 | 20.7 | 21.3 | 33.3 |
| Mongolia                               | ..   | ..   | 46.1 | 39.5 | 26.5 | 22.8 | 26.9 | 26.8 | 28.3 | 28.0 |
| Nauru                                  | ..   | ..   | ..   | ..   | 52.2 | 58.7 | 64.9 | 70.2 | 78.6 | 78.3 |
| New Zealand <sup>1</sup>               | 59.8 | 60.0 | 62.9 | 53.8 | 54.9 | 55.6 | 55.6 | 56.3 | 55.1 | 55.2 |
| Pakistan                               | ..   | ..   | ..   | ..   | 32.6 | 33.8 | 34.4 | 32.3 | 32.1 | 30.2 |
| Papua New Guinea                       | ..   | 71.7 | 73.0 | 69.4 | 65.2 | 61.4 | 60.9 | 61.3 | 57.6 | 59.6 |
| Philippines                            | 37.4 | 38.6 | 40.4 | 39.2 | 40.2 | 40.3 | 39.8 | 35.4 | 35.7 | 36.1 |
| Samoa                                  | ..   | ..   | 23.6 | 24.7 | 23.1 | 22.8 | 22.1 | 23.0 | 23.0 | 23.7 |
| Singapore                              | ..   | 52.8 | 45.4 | 44.7 | 44.7 | 44.9 | 48.3 | 46.6 | 48.1 | 53.7 |
| Solomon Islands                        | ..   | ..   | 23.1 | 30.3 | 30.1 | 29.1 | 29.6 | 26.3 | 28.8 | 29.0 |
| Thailand                               | ..   | 31.8 | 39.6 | 36.5 | 34.9 | 34.4 | 33.4 | 34.1 | 35.6 | 34.9 |
| Tokelau                                | ..   | ..   | 47.8 | 51.1 | 51.1 | 54.6 | 55.8 | 47.3 | 53.7 | 50.8 |
| Vanuatu                                | ..   | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  | 0.0  |
| Viet Nam                               | ..   | ..   | 45.1 | 32.0 | 27.2 | 24.6 | 25.5 | 26.9 | 26.1 | 26.2 |
| Africa (30) average <sup>3</sup>       | ..   | ..   | ..   | 38.9 | 39.0 | 37.9 | 38.0 | 38.0 | 38.4 | ..   |
| Asia-Pacific (28) average <sup>4</sup> | ..   | ..   | ..   | 36.9 | 36.9 | 36.7 | 37.1 | 37.2 | 37.3 | 38.4 |
| LAC average <sup>5</sup>               | 20.3 | 22.1 | 26.4 | 26.0 | 26.3 | 26.0 | 25.9 | 26.5 | 26.6 | 26.9 |
| OECD average <sup>1,6</sup>            | 33.1 | 33.9 | 35.2 | 32.2 | 33.2 | 32.8 | 33.6 | 34.0 | 34.0 | ..   |

.. 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. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Represents an unweighted average for the 30 African countries included in the publication *Revenue Statistics in Africa 2021*.
4. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. Data for China are not included in the calculation prior to 2019 as historic data for social security contributions are not available. Data for 2019 are used for Australia and Japan in the calculation of the average in 2020 as data for 2020 are not available.
5. 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*.
6. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2021*.