

TAX LEVELS AND TAX STRUCTURES, 1990-2015

Table 3.15. Taxes on specific goods and services (5120) as percentage of total taxation

	1997	2000	2005	2009	2010	2011	2012	2013	2014	2015
Indonesia	12.1	15.3	12.9	11.3	12.2	13.8	13.5	13.1	12.6	13.2
Kazakhstan	..	10.4	15.2	22.5	35.1	39.9	38.8	36.6	36.3	29.5
Malaysia	26.8	19.8	20.0	14.7	16.6	14.4	13.7	13.7	13.6	10.6
Philippines ¹	39.1	32.0	28.9	26.7	27.6	25.6	24.5	25.4	26.2	25.5
Singapore	..	13.0	13.5	10.5	10.3	9.8	8.9	8.9	9.5	10.0
OECD Average ²	11.5	11.1	10.4	10.1	10.2	10.0	10.0	9.8	9.6	..
Japan ²	7.9	8.0	7.7	7.3	7.2	7.1	6.9	6.7	6.0	..
Korea ²	21.6	19.7	15.9	13.6	15.1	12.2	12.0	11.8	10.8	10.9

.. Not available

1. The data include revenues from VAT on imports, usually classified under heading 5110 (taxes on general consumption). This revenue could not be distinguished from revenue from other import duties.
2. The OECD average represents the unweighted average for OECD member countries. Japan and Korea are also part of the OECD (35) group. Data for Japan, Korea and the OECD average are taken from OECD (2016), Revenue Statistics 2016, http://dx.doi.org/10.1787/rev_stats-2016-en-fr, and are preliminary for 2015.