



OECD



REVENUE STATISTICS IN ASIAN & PACIFIC COUNTRIES

This is not an ADB material. The views expressed in this document are the views of the author/s and/or their organizations and do not necessarily reflect the views or policies of the Asian Development Bank, or its Board of Governors, or the governments they represent. ADB does not guarantee the accuracy and/or completeness of the material's contents, and accepts no responsibility for any direct or indirect consequence of their use or reliance, whether wholly or partially. Please feel free to contact the authors directly should you have queries.

Michelle Harding, Head, Tax Data & Statistical Analysis Unit
Centre for Tax Policy & Administration

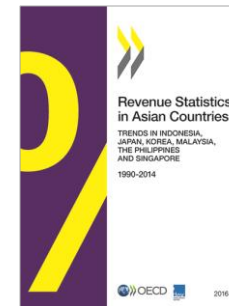
*ADB-OECD Workshop on Tax Policy for Domestic Resource
Mobilization Tokyo, 20-23 February 2018*





Four regional publications

- *OECD Revenue Statistics*
 - Published since 1965
 - 35 member countries covered
- *Revenue Statistics in Latin America & the Caribbean*
 - Published since 2011
 - 25 LAC countries covered, two of which are OECD members
- *Revenue Statistics in Asian & Pacific Countries*
 - Published since 2014
 - 7 countries covered, two of which are OECD members
 - Will include a number of Pacific countries from 2018
- *Revenue Statistics in Africa*
 - Published since 2016
 - 16 countries covered (& increasing)





A partnership



Pacific Islands Tax Administrators Association



Co-funded by the European Union



AFRICAN TAX
ADMINISTRATION FORUM
FORUM SUR
L'ADMINISTRATION
FISCALE AFRICAINE



In collaboration with :



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES



Co-funded by the European Union





A tool for policy-makers

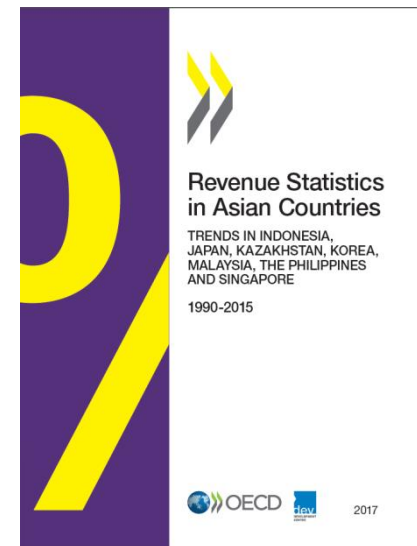
- Presents harmonised & comparable statistics for countries that can be used to inform decisions on the level & structure of taxes
 - Allows analysis of revenues of taxes over time & across countries
 - Provides information on taxes which is both consistent across countries & highly-detailed within countries
- A tool for policy analysis, for dialogue between countries, and for informing Ministers and Parliamentarians
- “Ready-to-go” tool & classification that responds to the objective of harmonisation of revenue statistics in various regions
- Uses an internationally-recognised classification of taxes that is harmonised across 80+ countries & with other major reporting standards (System of National Accounts, IMF’s Government Finance Statistics)



Free & online annual publication, data & an interactive tool to compare key indicators between countries

- **Electronic datasets** available for free through OECD.Stat
http://stats.oecd.org/index.aspx?DataSetCode=RS_ASI
- **Publications** <http://www.oecd.org/tax/revenue-statistics-in-asian-countries-2017-9789264278943-en.htm>
 - Trends analysis
 - Special features
 - Data tables (comparative & countries)
 - Interpretative guide
- **At a glance interactive tool**
 - “Compare your Country” tool to allow quick comparisons
<http://www.compareyourcountry.org/tax-revenues-asia>

Level of government	Total														
Revenue category	Total tax revenue														
Indicator	Tax revenue as percentage of GDP														
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
		A T	A T	A T	A T	A T	A T	A T	A T	A T	A T	A T	A T	A T	
Country	Unit														
Japan	Percentage	25.6	26.6	25.8	25.3	26.1	27.2	28.1	28.5	29.5	27	27.6	26.4	30.1	32
Korea	Percentage	21.5	21.9	21.9	22.7	22	22.5	22.6	24.9	24.9	23.9	23.4	24.2	24.3	24.6
OECD-Average	Percentage	34	35.5	35.2	35.2	35.1	35.6	35.7	35.8	35.2	32.4	32.6	31	32.4	32.2
Non-OECD Countries															
Indonesia	Percentage	6.6	11.9	12.3	12.9	13.2	13.5	13	13.3	14.2	11.9	11.4	12.2	12.5	12.2
Malaysia	Percentage	14.5	16.3	16.9	17	16.6	16.1	15.7	15.4	15.7	16.1	14.4	15.8	16.6	16.3
Philippines	Percentage	15.8	15.6	15	15	14.6	15.2	16.5	16.3	16.2	15	14.9	15.1	15.9	16.2
Singapore	Percentage	15.5	15.1	15.1	12.7	12.3	12.1	12.3	13.5	13.8	13.1	13	13.3	13.9	13.6











The levels in Asian countries, which are defined as the total tax revenue, including social security contributions as a percentage of gross domestic product (GDP), ranged from 12.2% in Indonesia to 32.2% in Japan in 2014. Japan and Korea, the two OECD countries included in the publication, have higher tax-to-GDP ratios (above 30%) than the remaining four countries, whose rates stand below 17%. Rates in all countries are lower than the OECD average of 34.2% in 2014.

Please cover over table headings for detailed indicator definition. Click on table headings to order countries on the selected indicator.

Country	Tax revenue as % of GDP 2014	Tax revenue as % of GDP 2015	Tax revenue as % of GDP 2016	Tax revenue as % of GDP 2017
Japan	32.2	32.2	32.2	32.2
Korea	30.1	30.1	30.1	30.1
Philippines	16.2	16.2	16.2	16.2
Indonesia	12.2	12.2	12.2	12.2
Singapore	13.6	13.6	13.6	13.6
Malaysia	16.3	16.3	16.3	16.3



Compare Your Country

Country	Select indicator	Select indicator	Select indicator	Select indicator
	Total tax revenue, % of GDP, 2015	Taxes on income & profits, % of GDP, 2015	Taxes on goods & services, % of GDP, 2015	Social security contributions, % of GDP, 2015
OECD 	34.3	11.6	-	-
Korea 	25.3	7.6	7.1	6.7
Philippines 	17	6.9	6.6	2.4
Kazakhstan 	15.5	6	7.2	0.6
Malaysia 	15.3	9.1	4.9	0.3
Singapore 	13.6	6.1	4.3	0
Indonesia 	11.8	5.2	5.2	-
Japan 	-	10.4	6.8	-

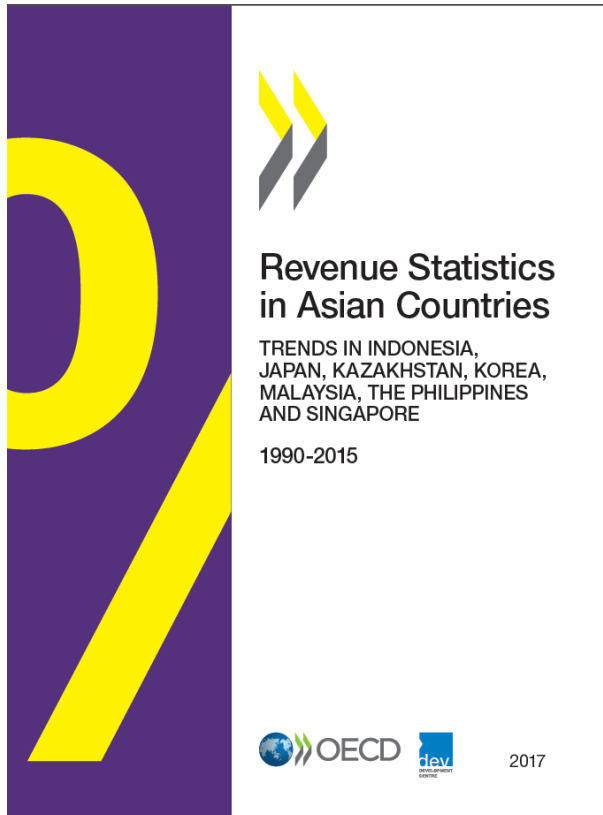


No financial cost & minimal resource cost

- **No financial cost & minimal resource cost** for countries to participate.
- Countries
 - provide existing statistical information on revenues to the OECD;
 - work with OECD statisticians to resolve classification differences by email or phone
- OECD statisticians
 - prepare country tables in consultation with countries
 - send the tables to countries for review once finalised;
 - use this revenue information to prepare the publication, website, & online tools



Revenue Statistics in Asian & Pacific Countries



Questions & queries can be directed to:

Michelle Harding

Head, Tax Data & Statistical Analysis

Michelle.Harding@oecd.org

Kensuke Tanaka

Head of the Asian Desk

Kensuke.TANAKA@oecd.org