

4 Country tables, tax revenues, 1990-2021

Country tax revenue tables, 1990-2021

In all of the following tables a (“..”) indicates not available. The main series in this volume cover the years 1990 to 2021.

Figures referring to 1998-99, 2001-06, 2008-09 and 2011-15 in Tables 4.1 to 4.29 have been omitted because of lack of space. Full time series can be accessed at <https://stats.oecd.org/> within the theme Public Sector, Taxation and Market Regulation/Taxation/Revenue Statistics Asian and Pacific Economies.

Table 4.1. Armenia: Details of tax revenue

Million AMD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	697 866	1 065 644	1 078 294	1 158 078	1 258 121	1 464 300	1 385 199	1 586 900
1000 Taxes on income, profits and capital gains	151 753	423 881	459 965	451 204	526 726	591 614	559 929	584 920
1100 Of individuals	73 940	320 221	332 779	341 227	356 639	410 348	411 165	426 317
1110 On income and profits
1120 On capital gains
1200 Corporate	77 813	103 660	127 187	109 977	170 087	181 266	148 763	158 603
1210 On profits
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	105 336	10 876	13 372	15 816	17 381	18 672	24 758	42 963
2100 Employees	105 336	10 876	13 372	15 816	17 381	18 672	24 758	42 963
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	0	0	0	0	0	0	0	0
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4110 Households
4120 Others
4200 Recurrent taxes on net wealth
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions
4500 Other non-recurrent taxes on property
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	394 444	619 606	591 702	665 153	747 330	834 264	776 501	915 966
5100 Taxes on production, sale, transfer, etc	374 410	587 201	558 393	628 029	709 468	788 405	743 055	849 060
5110 General taxes on goods and services	285 681	435 793	406 347	427 075	459 559	503 375	498 187	588 401
5111 Value added taxes	285 681	423 933	391 088	408 784	438 219	474 377	471 588	555 986
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	0	11 859	15 260	18 291	21 339	28 998	26 599	32 414
5120 Taxes on specific goods and services	88 729	151 408	152 045	200 954	249 910	285 029	244 868	260 659
5121 Excises	15 270	48 989	59 745	82 325	108 962	127 535	123 556	113 138
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	27 843	61 487	55 428	72 562	80 236	95 147	68 261	84 840
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	20 722	9 676	9 491	5 949	6 463	4 086	0	0
Patent payment	0	6 571	6 288	5 949	6 463	4 086	0	0
Flat-sum payment	20 722	3 105	3 203	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	24 895	31 256	27 381	40 118	54 249	58 261	53 051	62 682
Environmental tax and natural resource use payment	0	31 256	27 381	40 118	54 249	58 261	53 051	62 682
Flat-sum payment for tobacco products	24 895	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	20 035	32 405	33 310	37 125	37 862	45 860	33 446	66 905
5210 Recurrent taxes
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes
5300 Unallocable between 5100 and 5200

6000 Other taxes	..	..	46 333	11 282	13 255	25 905	-33 316	19 750	24 011	43 052
Other tax revenue	..	..	46 333	11 282	13 255	25 905	21 990	21 206	24 385	47 183
Transitional tax overpayments	..	..	0	0	0	0	-55 306	-1 456	-374	-4 132
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

Data are on a cash basis.

Category 'Personal income tax from individuals' includes the tax withheld by employers from the remuneration paid to employees.

Category 'Flat-sum payment for tobacco products' substitutes VAT, excise tax and customs duty for the products imported into the Republic of Armenia, and VAT and excise tax for the products manufactured in the Republic of Armenia.

Source: State Revenue Committee, Armenia.


StatLink  <https://stat.link/7xs0d4>

Table 4.2. Australia: Details of tax revenue

Million AUD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	214 753	298 028	356 747	460 729	484 020	526 007	557 151	548 914	590 730	..
1000 Taxes on income, profits and capital gains	124 427	175 695	202 184	261 345	277 446	308 737	334 829	324 826	348 274	..
1100 Of individuals	80 991	118 239	138 163	191 720	198 479	212 461	229 434	230 798	236 926	..
1110 On income and profits	80 991	118 239	138 163	191 720	198 479	212 461	229 434	230 798	236 926	..
1120 On capital gains	0	0	0	0	0	0	0	0	0	..
1200 Corporate	43 436	57 456	64 021	69 625	78 967	96 276	105 395	94 028	111 348	..
1210 On profits	43 436	57 456	64 021	69 625	78 967	96 276	105 395	94 028	111 348	..
Income tax on companies	42 221	56 284	62 549	67 794	76 991	94 294	103 296	91 918	109 819	..
Dividend and interest taxes	846	1 172	1 472	1 831	1 976	1 982	2 099	2 110	1 529	..
Other withholding taxes	369	..	..	..	..	..	..	..	..	..
1220 On capital gains	0	0	0	0	0	0	0	0	0	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	..
2100 Employees	0	0	0	0	0	0	0	0	0	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	9 624	13 464	18 492	23 354	23 799	25 520	26 923	25 701	26 383	..
4000 Taxes on property	18 825	25 680	33 498	49 168	52 066	52 942	53 114	53 982	59 509	..
4100 Recurrent taxes on immovable property	9 067	13 285	19 907	26 649	28 745	30 305	32 694	33 803	34 471	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
Estate duty central government	..	..	..	..	..	..	..	..	..	..
St. and loc. estate probate and succession	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	9 758	12 395	13 591	22 519	23 321	22 637	20 420	20 179	25 038	..
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	..
5000 Taxes on goods and services	61 877	83 189	102 573	126 862	130 709	138 808	142 285	144 405	156 564	..
5100 Taxes on production, sale, transfer, etc.	56 179	75 360	90 824	109 050	111 934	118 867	122 053	123 639	135 100	..
5110 General taxes	25 830	39 436	48 146	60 680	63 029	65 700	66 829	65 720	75 298	..
5111 Value added taxes	23 854	38 468	46 910	59 177	61 505	64 062	65 147	64 048	73 297	..
5112 Sales tax	1 976	968	1 236	1 503	1 524	1 638	1 682	1 672	2 001	..
5113 Other	0	0	0	0	0	0	0	0	0	..
5120 Taxes on specific goods and services	30 349	35 924	42 678	48 370	48 905	53 167	55 224	57 919	59 802	..
5121 Excise duties	19 768	22 796	26 689	22 541	22 773	23 673	24 486	24 065	25 856	..
Excises central government	19 019	21 927	25 803	21 625	21 895	22 763	23 488	23 116	24 503	..
Statutory corporate payments	295	273	452	405	335	346	435	480	819	..
Primary production charges	454	596	434	511	543	564	563	469	534	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	..
5123 Customs and import duties	4 606	4 988	5 828	14 046	14 196	15 690	15 944	19 507	18 123	..
Customs duties central government	4 606	4 988	5 828	14 046	14 196	15 690	15 944	19 507	18 123	..
5124 Taxes on exports	0	14	11	11	11	0	0	0	0	..
Customs duties on coal exports	..	0	0	0	0	..	..	..	..	..
Other	..	14	11	11	11	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	..
5126 Taxes on specific services	5 975	8 126	10 150	11 772	11 925	13 804	14 794	14 347	15 823	..
Taxes race meetings	301	353	373	265	233	265	411	596	795	..
Poker machines	2 074	2 846	3 125	3 684	3 717	3 881	3 986	3 202	3 935	..
Lotteries	890	1 013	1 141	1 362	1 286	1 330	1 632	1 676	1 813	..
Levies on fire insurance companies	574	812	1 232	786	803	812	806	932	1 115	..
Other	2 136	3 102	4 279	5 675	5 886	7 516	7 959	7 941	8 165	..

5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0	..
5200 Taxes on use of goods and perform activities	5 698	7 829	11 749	17 812	18 775	19 941	20 232	20 766	21 464	..	..
5210 Recurrent taxes	5 698	7 829	11 749	15 898	16 730	17 915	17 902	18 609	19 831	..	..
5211 Paid by households: motor vehicles	2 748	3 813	5 064	7 253	7 519	7 709	7 914	8 128	8 479	..	..
5212 Paid by others: motor vehicles	1 285	1 783	2 397	2 649	2 755	3 077	3 072	3 174	3 653	..	..
Fees on motor vehicle registry	778	1 099	1 499	1 530	1 596	1 838	1 864	1 975	2 201	..	..
Drivers licences	0	0	0	0	0	0	0	0	0	..	..
Stamp duty on vehicle registry	506	684	898	1 119	1 159	1 239	1 208	1 199	1 452	..	..
5213 Paid in respect of other goods	1 665	2 233	4 288	5 996	6 456	7 129	6 916	7 307	7 699	..	..
Broadcasting tv licences	210	290	150	128	0	52	52	37	14	..	..
Business franchise lic. tobac. fuel	227	2	0	1	0	1	0	0	0	..	..
Other taxes	1 129	1 939	4 136	5 846	6 433	7 040	6 819	7 265	7 675	..	..
Liquor taxes	97	3	1	22	23	36	45	5	10	..	..
Dog licenses	0	0	0	0	0	0	0	0	0	..	..
5220 Non-recurrent taxes	0	0	0	1 914	2 046	2 026	2 330	2 157	1 633	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are on a fiscal year basis beginning 1st July.

From 1998 taxes are recorded on an accrual basis; prior to that they were on a cash basis.

Direct taxes paid by public trading enterprises are excluded from receipts.

The figures for total tax revenue do not match the published totals in Taxation Revenue Australia. The latter is based on an accrual IMF GFS methodology and there are some differences between that and the OECD equivalent.

Heading 5213 includes radio and television licenses fees, though these are usually not regarded as a tax revenue in the OECD list.

Headings for non-wastable tax credits 1110 and 1210 include the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), film tax offset, and research and development tax offsets. The estimation of non-wastable credits into the expenditure and transfer components is in accordance with the OECD guidelines on the treatment and the data for this memorandum item has been provided by the Australian Taxation Office.

Source: Australian Bureau of Statistics.

Table 4.3. Bangladesh: Details of tax revenue

Million BDT

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	209 490	378 475	911 182	1 839 968	2 018 284	2 339 088	2 497 270	2 467 352	3 093 116	..
1000 Taxes on income, profits and capital gains	59 506	111 740	352 411	833 254	847 425	940 510	1 004 792	1 037 012	1 343 180	..
1100 Of individuals	19 638	26 413	98 932	253 798	209 198	206 378	247 706	248 090	339 550	..
1110 On income and profits	19 638	26 413	98 932	253 798	209 198	206 378	247 706	248 090	339 550	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	15 371	45 208	131 143	259 491	318 351	360 581	336 180	370 870	509 330	..
1210 On profits	15 371	45 208	131 143	259 491	318 351	360 581	336 180	370 870	509 330	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	24 498	40 119	122 336	319 964	319 876	373 551	420 906	418 052	494 300	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	..
4000 Taxes on property	0	0	0	0	0	0	0	0	0	..
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	149 984	266 735	558 771	1 006 714	1 170 859	1 398 578	1 492 478	1 430 341	1 749 936	..
5100 Taxes on production, sale, transfer, etc	149 984	266 735	558 771	1 006 714	1 170 859	1 398 578	1 492 478	1 430 341	1 749 936	..
5110 General taxes on goods and services	63 798	123 582	301 907	554 500	638 489	757 662	873 720	860 973	1 033 131	..
5111 Value added taxes	63 798	123 582	301 907	554 500	638 489	757 662	873 720	860 973	1 033 131	..
5112 Sales tax	0	0	0	0	0	0	0	0	0	..
5113 Other	0	0	0	0	0	0	0	0	0	..
5120 Taxes on specific goods and services	86 186	143 153	256 864	452 215	532 370	640 916	618 757	569 367	716 805	..
5121 Excises	33 694	62 292	136 974	261 913	311 106	377 759	364 795	324 463	408 880	..
Supplementary duty (SD)	33 694	62 292	136 974	261 913	311 106	377 759	364 795	324 463	408 880	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	..
5123 Customs and import duties	51 007	78 254	115 769	180 118	210 692	243 198	242 695	235 595	304 565	..
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	..
5126 Taxes on specific services	1 485	2 607	4 120	10 184	10 572	19 959	11 267	9 310	3 359	..
Travel tax	1 485	2 607	4 120	10 184	10 572	19 959	11 267	9 310	3 359	..
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	..
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	..
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are on a fiscal year basis ending 31st June. For example, the data for 2020 represent 1 July 2020 to 31 June 2021.

The data are on a cash basis.

Data for fiscal year 2021 are not available.

Source: National Board of Revenue of Bangladesh.

StatLink  <https://stat.link/omq6kb>

Table 4.4. Bhutan: Details of tax revenue

Million BTN

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 851	3 692	10 816	18 518	19 649	23 181	22 461	18 398	15 748	21 369
1000 Taxes on income, profits and capital gains	1 217	1 833	6 925	10 337	10 355	11 808	11 956	10 941	9 632	13 326
1100 Of individuals	66	113	705	1 764	953	1 335	1 543	2 291	1 367	1 964
1110 On income and profits	66	113	705	1 764	953	1 335	1 543	2 291	1 367	1 964
Salary income	..	..	..	1 617	696	1 111	1 270	..	..	..
Rental income	..	..	..	32	34	37	43	..	..	..
Dividends and interest	..	..	..	92	125	106	122	..	..	..
Other income	..	..	..	23	97	80	108	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	1 151	1 720	6 220	8 573	9 402	10 473	10 412	8 651	8 265	11 362
1210 On profits	1 151	1 720	6 220	8 573	9 402	10 473	10 412	8 651	8 265	11 362
Corporate income tax	920	1 363	5 110	7 430	8 149	9 014	9 022	7 512	7 225	10 064
Druk Holdings and Investments (DHI)	0	0	1 372	..	..	..	..	..	..	..
Druk Green Power Corporation Limited (DGPC)	0	778	1 953	..	..	..	..	..	..	..
Bhutan Power Corporation Limited (BPC)	0	0	346	..	..	..	..	..	..	..
Others	920	585	1 439	..	..	..	..	..	..	..
Business income tax	232	357	1 110	1 143	1 254	1 459	1 390	1 139	1 040	1 298
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	22	44	105	57	-80	-9	74	-32	14	-12
Health contribution	22	44	105	57	-80	-9	74	-32	14	-12
4000 Taxes on property	5	9	6	67	55	34	33	27	119	125
4100 Recurrent taxes on immovable property	5	9	6	4	3	7	7	5	9	9
4110 Households	5	9	6	4	3	7	7	5	9	9
4120 Others	0	0	0	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	63	52	28	25	22	110	116
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	596	1 801	3 760	8 056	9 318	11 348	10 399	7 462	5 983	7 930
5100 Taxes on production, sale, transfer, etc	596	1 801	3 760	7 765	8 974	10 953	9 978	7 117	5 579	7 473
5110 General taxes on goods and services	309	663	1 636	3 575	3 796	4 270	4 714	4 922	4 085	5 576
5111 Value added taxes	0	0	0	0	0	0	0	0	0	0
5112 Sales tax	309	663	1 636	3 575	3 796	4 270	4 714	4 922	4 085	5 576
Goods and commodities	..	..	..	1 979	1 710	1 315	1 370	1 486	2 468	3 573
Beer	..	..	..	767	952	1 137	1 212	1 438	1 024	1 202
Vehicles	..	..	..	0	0	540	643	757	321	0
Petroleum products	..	..	..	234	434	414	522	296	0	520
Hotels and restaurants	..	..	..	318	393	448	500	440	55	75
Telecom services	..	..	..	178	179	223	252	323	3	0
Cement	..	..	..	50	70	92	97	97	59	75
Aerated water	..	..	..	26	35	76	94	85	121	91
Entertainment services	..	..	..	23	23	26	25	0	34	40
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	287	1 138	2 124	4 190	5 178	6 683	5 264	2 196	1 494	1 898
5121 Excises	130	880	1 605	2 483	3 580	4 834	3 406	803	342	386
Distillery products	130	123	321	539	663	885	906	680	342	..

Excise duty refund from India	0	756	1 284	1 944	2 917	3 949	2 500	123	0	..
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	139	242	483	1 605	1 472	1 712	1 704	1 280	1 149	1 502
Customs duty on goods and commodities and customs service charge	..	..	..	597	563	773	678	468	555	510
Fuel	..	..	..	348	411	405	525	401	293	466
Motor vehicles	..	..	..	659	499	534	501	411	301	526
5124 Taxes on exports	13	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	5	16	35	103	126	137	154	112	4	9
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	291	344	395	422	345	404	457
5210 Recurrent taxes	..	..	..	259	303	323	351	290	331	379
5211 Paid by households: motor vehicles	..	..	..	172	198	214	238	193	196	245
5212 Paid by others: motor vehicles	..	..	..	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	..	87	105	110	114	97	135	134
5220 Non-recurrent taxes	..	..	..	32	41	72	70	54	74	77
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	11	5	20	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Note: Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Heading 1100: Figures for 2019, 2020 and 2021 include a small amount of fines and penalties which are not considered tax revenues by the OECD and could not be separated from other personal income tax revenues.

Heading 1200: Figures for 2019 and 2021 include a small amount of fines and penalties which are not considered tax revenues by the OECD and could not be separated from other corporate income tax revenues.

Heading 4110: Property taxes related to "SEZ/Protected Area/Special Area" have been added to this heading in this edition.

Source: Ministry of Finance, Bhutan.

Table 4.5. Cambodia: Details of tax revenue

Million KHR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	2 032 849	3 440 971	11 468 515	12 800 088	15 192 684	18 560 887	23 821 776	20 881 713	19 874 770
1000 Taxes on income, profits and capital gains	..	222 384	290 876	2 472 094	2 952 788	3 798 294	4 367 432	5 467 480	6 110 374	6 219 331
1100 Of individuals	..	50 421	197 724	753 929	835 720	1 031 691	1 106 117	1 296 595	1 343 255	1 334 585
1110 On income and profits	..	50 421	197 724	753 929	835 720	1 031 691	1 106 117	1 296 595	1 343 255	1 334 585
1120 On capital gains
1200 Corporate	..	171 963	93 153	1 718 165	2 117 068	2 766 603	3 261 315	4 170 885	4 767 119	4 884 746
1210 On profits	..	171 963	93 153	1 718 165	2 117 068	2 766 603	3 261 315	4 170 885	4 767 119	4 884 746
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	0	0	437 990	365 151	563 393	794 284	1 103 579	981 380	906 867
4100 Recurrent taxes on immovable property	95 025	91 568	108 472	134 017	161 581	153 965	161 847
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	342 964	273 583	454 921	660 267	941 997	827 415	745 019
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	1 804 697	3 146 690	8 550 924	9 476 106	10 823 127	13 388 678	17 234 748	13 769 113	12 728 646
5100 Taxes on production, sale, transfer, etc	..	1 804 697	2 095 323	8 353 361	9 242 602	10 552 076	13 083 945	16 866 195	13 337 004	12 285 114
5110 General taxes on goods and services	..	730 329	940 348	3 639 882	4 142 807	4 734 680	5 581 051	7 272 114	6 380 770	5 752 233
5111 Value added taxes	..	719 084	940 348	3 612 478	4 142 115	4 734 640	5 580 970	7 272 100	6 380 768	5 752 233
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	11 245	0	27 403	692	40	81	14	2	0
5120 Taxes on specific goods and services	..	1 074 368	1 154 975	4 713 480	5 099 795	5 817 395	7 502 894	9 594 081	6 956 234	6 532 881
5121 Excises	..	380 007	902 367	2 568 103	3 095 077	3 832 780	5 128 519	6 674 530	4 750 955	4 399 607
5122 Profits of fiscal monopolies	..	0	261	0	0	0	0	0	0	0
5123 Customs and import duties	..	551 280	0	1 808 836	1 957 120	1 920 676	2 303 136	2 848 269	2 174 133	2 087 208
5124 Taxes on exports	..	96 691	118 637	180 241	31 364	45 512	51 473	48 779	23 807	43 521
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	46 389	132 307	156 300	16 233	18 427	19 767	22 504	7 339	2 545
5127 Other taxes on internat. trade and transactions	..	0	1 404	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	1 051 366	197 563	233 504	271 052	304 733	368 553	432 110	443 532
5210 Recurrent taxes	1 051 366	197 563	233 504	271 052	304 733	368 553	432 110	443 532
5211 Paid by households: motor vehicles	1 032 930	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	18 436	197 563	233 504	271 052	304 733	368 553	432 110	443 532
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	5 768	3 405	7 508	6 044	7 870	10 494	15 970	20 845	19 926
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	5 768	3 405	7 508	6 044	7 870	10 494	15 970	20 845	19 926

Note: .. Not available

Year ending 31st December.

The data are on an accrual basis.

Local government revenue data are not available before 2012.

Heading 2000: Social security contribution data are not available.

Source: Ministry of Economy and Finance of Cambodia.


StatLink  <https://stat.link/z42kfa>

Table 4.6. China: Details of tax revenue

Billion CNY

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	7 321	12 492	13 035	14 437	15 640	21 791	20 349	24 180
1000 Taxes on income, profits and capital gains	1 896	3 958	4 315	4 899	5 484	5 416	5 446	6 293
1100 Of individuals	484	862	1 009	1 197	1 387	1 039	1 157	1 399
1110 On income and profits
1120 On capital gains
1200 Corporate	1 412	3 097	3 306	3 703	4 097	4 377	4 289	4 894
Enterprise income tax	1 284	2 713	2 885	3 212	3 532	3 730	3 643	4 204
Land appreciation tax	128	383	421	491	564	647	647	690
1210 On profits
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	5 999	4 922	6 910
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	5 999	4 922	6 910
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	540	1 153	1 099	1 208	1 321	1 386	1 505	1 691
4100 Recurrent taxes on immovable property	190	419	448	496	528	518	490	540
4110 Households	0	0	0	0	0	0	0	0
4120 Others	190	419	448	496	528	518	490	540
House property tax	89	205	222	260	289	299	284	328
Urban and town land use tax	100	214	226	236	239	220	206	213
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	351	734	651	712	793	868	1 015	1 150
Stamp tax on securities transactions	54	255	125	107	98	123	177	248
Other stamp duties	50	89	96	114	122	123	131	160
Deed tax	246	390	430	491	573	621	706	743
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	4 885	7 381	7 621	8 329	8 836	8 990	8 476	9 286
5100 Taxes on production, sale, transfer, etc	4 769	7 105	7 345	8 081	8 601	8 736	8 229	9 051
5110 General taxes on goods and services	3 730	5 397	5 688	6 284	6 734	6 581	6 170	6 720
5111 Value added taxes	2 614	3 466	4 538	6 284	6 734	6 581	6 170	6 720
Domestic VAT	2 109	3 111	4 071	5 638	6 153	6 235	5 679	6 352
Import VAT	1 049	1 253	1 278	1 597	1 688	1 512	1 391	1 660
Urban maintenance and construction tax	189	389	403	436	484	482	461	522
Refund of VAT for export	-733	-1 287	-1 215	-1 387	-1 591	-1 648	-1 361	-1 814
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	1 116	1 931	1 150	0	0	0	0	0
Business tax	1 116	1 931	1 150	0	0	0	0	0
5120 Taxes on specific goods and services	1 039	1 707	1 658	1 797	1 867	2 155	2 059	2 331
5121 Excises	794	1 348	1 302	1 362	1 420	1 684	1 627	1 822
Domestic excise tax	607	1 054	1 022	1 023	1 063	1 256	1 203	1 388
Import excise tax	0	0	0	0	0	69	62	72
Motor vehicles purchase tax	179	279	267	328	345	350	353	352
Leaf tobacco tax	8	14	13	12	11	11	11	12
Refund of excise tax for export	0	0	0	0	0	-2	-2	-2
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	203	256	260	300	285	289	256	281
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0

5126 Taxes on specific services	..	..	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	..	0	0	0	0	0	0	0	0
5128 Other taxes	..	..	42	103	95	135	163	182	175	229
Resources tax	..	..	42	103	95	135	163	182	175	229
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	116	276	276	248	235	254	246	235
5210 Recurrent taxes	..	..	24	61	68	77	83	88	95	102
Vehicle and vessel tax	..	..	24	61	68	77	83	88	95	102
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	92	214	208	170	152	166	152	132
Cultivated land use tax	..	..	89	210	203	165	132	139	126	107
Vessel tonnage tax	..	..	3	5	5	5	5	5	5	6
Environmental protection tax	..	..	0	0	0	0	15	22	21	20
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

The data are on a cash basis

Heading 2000: Social security contribution data for China include contributions from old-age insurance, medical insurance, unemployment insurance and employment injury insurance. The figures also include contributions to individual accounts, which are not considered as tax revenues by the OECD, as disaggregation is not available. Data are not available before 2019.

Heading 5111: In years prior to 2019, import VAT also includes import excise tax as they cannot be distinguished. Similarly, before 2019, refund of VAT for export also includes refund of excise tax for export as they cannot be distinguished. In both cases, the VAT portion accounts for the majority of combined revenues. The heading "Urban maintenance and construction tax" is a surtax of both VAT and excises, but it is not possible to distinguish revenues between the two sources. It is classified under heading 5111 as VAT is the main source of these revenues. A small portion of urban maintenance and construction tax should be attributed to the central government. This portion has been identified since 2019 but it is not possible to separate the central and local portions in previous years.

Heading 5128: A small portion of resources tax should be attributed to the central government. This portion has been identified since 2019 but it is not possible to separate the central and local portions in previous years.

Source: Ministry of Finance of China.

Table 4.7. Cook Islands: Details of tax revenue

Thousand NZD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	76 374	91 161	117 445	126 010	142 539	163 423	141 406	90 254	106 580
1000 Taxes on income, profits and capital gains	..	29 951	35 916	41 090	42 210	52 127	63 029	47 495	36 108	32 882
1100 Of individuals	..	19 370	26 277	27 696	26 055	30 039	38 432	30 025	19 396	26 228
1110 On income and profits	..	19 370	26 277	27 696	26 055	30 039	38 432	30 025	19 396	26 228
Net Income Tax	..	19 370	26 361	24 768	24 298	28 197	36 929	28 757	17 842	24 759
Withholding Tax	..	0	-84	2 928	1 757	1 842	1 504	1 268	1 554	1 469
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	10 582	9 638	13 394	16 155	22 089	24 596	17 470	16 712	6 654
1210 On profits	..	10 582	9 638	13 394	16 155	22 089	24 596	17 470	16 712	6 654
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	0	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	0	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4110 Households
4120 Others
4200 Recurrent taxes on net wealth
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions
4500 Other non-recurrent taxes on property
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	..	46 422	55 246	76 355	83 800	90 411	100 394	93 911	54 146	73 698
5100 Taxes on production, sale, transfer, etc	..	45 801	54 398	75 495	82 703	89 199	99 252	93 095	52 940	73 492
5110 General taxes on goods and services	..	30 268	37 444	54 708	58 140	63 330	72 958	68 579	36 574	57 105
5111 Value added taxes	..	30 258	37 381	54 659	58 124	63 330	72 958	68 579	36 574	57 105
VAT revenues (gross)	..	37 728	45 454	67 855	70 574	82 054	86 189	82 242	49 989	..
VAT refunds	..	-5 042	-4 365	-7 433	-7 796	-9 965	-3 697	-3 959	-8 571	..
VAT on Crown Appropriations	..	-2 428	-3 707	-5 763	-4 653	-8 759	-9 535	-9 704	-9 499	..
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	10	63	49	16	0	0	0	0	0
5120 Taxes on specific goods and services	..	15 533	16 955	20 787	24 564	25 869	26 294	24 516	16 366	16 387
5121 Excises	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	13 597	11 052	12 320	14 330	15 098	14 566	15 407	13 408	11 967
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	1 935	5 903	8 468	10 234	10 771	11 729	9 109	431	4 420
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	2 527	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	621	847	860	1 097	1 212	1 142	816	1 206	206
5210 Recurrent taxes	..	204	207	229	209	291	271	323	282	206
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	204	207	229	209	291	271	323	282	206
5220 Non-recurrent taxes	..	417	640	631	888	922	871	493	924	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0

6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Source: Ministry of Finance and Economic Management of the Cook Islands.

StatLink  <https://stat.link/r9s8dz>

Table 4.8. Fiji: Details of tax revenue

Million FJD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 304	2 318	2 387	2 679	2 739	2 637	1 607	1 346
1000 Taxes on income, profits and capital gains	426	598	730	845	769	712	509	443
1100 Of individuals	184	211	222	231	224	202	182	165
1110 On income and profits	184	187	198	200	177	182	163	144
PAYE	184	159	167	167	146	152	137	125
Social responsibility tax	0	8	11	10	8	7	6	4
Fringe benefit tax	0	20	21	24	22	23	19	15
1120 On capital gains	0	24	23	31	47	20	20	21
1200 Corporate	242	386	508	614	545	510	326	277
1210 On profits	242	386	508	614	545	510	326	277
Company Tax	161	291	348	445	385	358	232	195
Dividend and Withholding	73	85	105	121	120	119	93	68
Provisional tax	11	10	49	59	61	68	32	15
Other income taxes	30	45	44	49	57	49	33	45
Income tax refunds	-34	-45	-38	-60	-78	-83	-63	-46
1220 On capital gains of corporates	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	0	71	78	78	92	79	42	0
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	71	78	78	92	79	42	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	878	1 650	1 580	1 757	1 879	1 846	1 057	903
5100 Taxes on production, sale, transfer, etc	877	1 648	1 578	1 755	1 877	1 844	1 056	903
5110 General taxes on goods and services	526	958	774	864	882	892	518	479
5111 Value added taxes	496	893	653	744	789	804	496	478
VAT revenues (gross)	646	1 204	943	987	1 049	1 014	733	678
VAT refunds	-150	-311	-290	-243	-259	-210	-237	-200
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	31	65	121	121	93	88	22	0
5120 Taxes on specific goods and services	350	690	804	890	995	952	538	424
5121 Excises	88	145	246	313	394	370	185	134
Environmental levy	0	0	67	108	161	166	55	20
Import excises	20	43	47	54	61	41	13	4
Domestic excises	81	106	134	154	174	167	125	112
Other excises	5	2	2	2	2	2	1	0
Rebates	-17	-6	-5	-5	-4	-6	-9	-3
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	252	392	398	419	441	420	305	281
5124 Taxes on exports	9	10	10	10	9	8	8	8
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	143	150	148	150	154	39	2
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0

5128 Other taxes	..	..	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	..	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	..	2	2	2	2	2	2	2	1
5210 Recurrent taxes	..	..	2	1	1	2	2	2	2	1
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	2	1	1	2	2	2	2	1
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

The resource tax and the tourist VAT refund registration fee (about 0.9% of GDP in 2021) are not included in tax revenues. These revenues are considered as non-tax revenue in accordance with the OECD classification, as set out in the Interpretative Guide in Annex A.

Source: Revenue and Customs Service of Fiji.


StatLink  <https://stat.link/tvkgb8>

Table 4.9. Georgia: Details of tax revenue

Million GEL

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	894	2 412	4 868	8 011	8 786	9 909	10 445	11 860	10 979	13 550
1000 Taxes on income, profits and capital gains	189	501	1 778	3 248	3 470	3 676	3 984	4 349	4 246	4 791
1100 Of individuals	108	291	1 202	2 223	2 414	2 919	3 247	3 483	3 327	3 776
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	80	210	576	1 025	1 056	757	737	866	919	1 015
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	145	429	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	145	429	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	429	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	0	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	46	60	192	290	363	395	441	474	434	511
4100 Recurrent taxes on immovable property	46	60	192	290	363	395	441	474	434	511
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	474	1 418	2 834	4 445	4 426	5 645	5 966	6 825	6 227	8 128
5100 Taxes on production, sale, transfer, etc	464	1 408	2 834	4 445	4 426	5 645	5 966	6 825	6 227	8 128
5110 General taxes on goods and services	289	987	2 203	3 506	3 286	4 123	4 427	5 239	4 533	6 173
5111 Value added taxes	289	987	2 203	3 506	3 286	4 123	4 427	5 239	4 533	6 173
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	175	421	631	940	1 140	1 523	1 539	1 586	1 694	1 955
5121 Excises	95	286	548	822	1 009	1 421	1 452	1 498	1 615	1 865
Tobacco	..	82	248	377	555	650	669	724	785	878
Alcoholic beverages	..	21	41	71	79	74	74	72	67	86
Petroleum	..	83	96	95	129	265	275	275	257	295
Diesel	..	27	49	82	87	203	226	224	199	235
Kerosene and other oil products	..	5	8	10	9	17	18	20	21	26
Natural gas for cars	..	0	5	21	13	30	35	31	22	21
Motor cars engine volume	..	42	60	117	111	109	123	118	140	185
Other excises	..	26	41	49	27	73	32	34	124	138
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	53	124	70	69	70	72	73	79	74	86
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	11	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	13	49	61	30	14	9	5	4
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	14	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	10	10	0	0	0	0	0	0	0	0
5210 Recurrent taxes	10	10	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	9	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	10	1	0	0	0	0	0	0	0	0

5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	40	3	64	27	527	193	54	212	73	120
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Heading 2000: social security contributions in Georgia were collected by social security funds before 2005 and by the Budgetary Central Government between 2005 and 2007. Social security contributions were abolished in 2008.

Source: Ministry of Finance, Georgia.

StatLink  <https://stat.link/1xebgz>

Table 4.10. Indonesia: Details of tax revenue

Billion IDR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	119 697	375 136	779 484	1 395 962	1 489 357	1 578 033	1 776 622	1 834 711	1 555 331	1 844 652
1000 Taxes on income, profits and capital gains	57 073	175 541	357 046	602 308	666 212	646 793	749 977	772 266	594 033	706 176
1100 Of individuals	..	59 733	62 221	132 761	209 879	149 726	163 346	179 370	168 150	172 551
1110 On income and profits	..	..	59 540	128 550	205 754	145 606	156 783	172 444	162 111	164 904
1120 On capital gains	..	..	2 682	4 211	4 124	4 120	6 563	6 927	6 039	7 647
1200 Corporate	..	115 808	294 824	469 547	456 334	497 067	586 631	592 895	425 883	533 625
1210 On profits	..	..	287 843	434 471	426 922	486 885	577 541	585 031	419 083	524 283
1220 On capital gains	..	..	6 981	35 076	29 412	10 182	9 090	7 865	6 800	9 342
1300 Unallocable between 1100 and 1200	57 073	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	..	..	7 715	47 220	54 401	63 643	79 631	91 024	97 548
2100 Employees	..	..	..	1 590	1 829	2 121	2 494	2 814	1 825	2 469
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	3 505	4 108	4 650	5 322	5 926	3 791	7 207
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	2 620	41 283	47 630	55 827	70 891	85 409	87 871
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	4 456	19 649	40 537	33 826	24 253	21 854	24 901	26 744	26 038	18 924
4100 Recurrent taxes on immovable property	3 525	16 217	28 581	29 250	19 443	16 770	19 445	21 146	20 954	14 834
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	931	3 432	11 956	4 576	4 809	5 083	5 456	5 598	5 085	4 090
Tax on acquisition of land and buildings	931	3 432	11 956	4 576	4 809	5 083	5 456	5 598	5 085	4 090
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	53 547	149 791	325 685	603 869	592 291	674 209	743 395	745 592	663 844	821 114
5100 Taxes on production, sale, transfer, etc	53 547	149 791	325 685	603 869	592 291	674 209	743 395	745 592	663 844	821 114
5110 General taxes	35 232	101 296	230 605	424 288	413 295	481 707	537 924	532 116	450 813	551 900
5111 Value added taxes	35 232	101 296	218 133	410 391	396 042	463 528	520 390	515 972	441 773	538 735
5112 Sales tax	0	0	12 472	13 897	17 253	18 179	17 534	16 144	9 041	13 165
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	18 315	48 495	95 080	179 581	178 996	192 502	205 470	213 476	213 031	269 214
5121 Excises	11 287	33 256	66 166	144 641	143 525	153 288	159 589	172 422	176 309	195 518
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	6 697	14 921	20 017	31 213	32 472	35 066	39 117	37 527	32 443	39 123
5124 Taxes on exports	331	318	8 898	3 727	2 999	4 147	6 765	3 527	4 278	34 573
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	4 621	30 155	56 216	148 244	159 380	180 775	194 707	210 479	180 392	200 890
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4 621	30 155	56 216	148 244	159 380	180 775	194 707	210 479	180 392	200 890
Other local level	3 784	28 105	56 177	147 829	157 166	180 101	194 190	208 938	179 170	199 263
Other non local level	837	2 050	39	416	2 214	674	517	1 541	1 221	1 627

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Revenue data in 2016 and 2017 include revenues from the "Tax Amnesty" policy which will not be repeated in the following year.

Revenue data since 2008 have been updated based on more detailed classification provided by the government.

Heading 2000: Social security contribution data are obtained from BPJS Kesehatan and BPJS Ketenagakerjaan. The government of Indonesia does not consider social security contributions as part of tax revenues.

Heading 2100: Includes Death Benefit (JK), a life insurance with payment for participants upon the death of their wives/husbands/children or for families upon the death of participants.

Heading 2200: Includes Work Accident Insurance (JKK) which provides protection against the risks of work-related accidents, and Unemployment Insurance (JKP) which provides cash stipends and training to the unemployed. JKP was introduced in 2020.

Heading 2400: Includes Pension Insurance (JP), and mandatory contributions from BPJS Health for formal workers. Data in 2015 only include Pension Insurance (JP). Contributions from the BPJS Health since 2018 have been estimated.

Source: Fiscal Policy Agency, Ministry of Finance; BPJS Kesehatan (Social Security Administrator for Health); BPJS Ketenagakerjaan (Employees Social Security System).


StatLink  <https://stat.link/5tvugn>

Table 4.11. Japan: Details of tax revenue

Billion JPY

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	136 236	137 943	132 484	163 533	164 970	171 805	175 564	175 380	177 308	109 883
1000 Taxes on income, profits and capital gains	47 398	46 631	40 034	50 969	50 448	52 658	56 083	53 994	53 934	57 047
1100 Of individuals	28 677	25 222	24 663	30 847	30 670	32 325	33 492	32 947	33 189	33 753
1110 On income and profits	28 677	25 222	24 663	30 847	30 670	32 325	33 492	32 947	33 189	33 753
Income tax	18 789	16 702	12 984	18 178	17 978	19 276	20 316	19 571	19 591	20 448
Prefectural inhabitants tax	3 621	2 606	4 699	5 252	5 128	5 376	4 863	4 840	4 955	4 900
Municipal inhabitants tax	6 044	5 699	6 795	7 224	7 365	7 471	8 106	8 325	8 427	8 185
Enterprise tax	223	216	184	194	198	203	207	211	216	220
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	18 721	21 408	15 372	20 122	19 778	20 333	22 591	21 046	20 745	23 293
1210 On profits	18 721	21 408	15 372	20 122	19 778	20 333	22 591	21 046	20 745	23 293
Corporation tax	11 747	13 274	8 968	10 832	10 332	11 995	12 318	10 797	11 235	12 887
Prefectural inhabitants tax	879	979	777	859	763	762	835	821	548	482
Municipal inhabitants tax	2 176	2 457	1 954	2 324	2 392	2 224	2 427	2 395	1 813	1 883
Enterprise tax	3 918	4 698	2 253	3 510	4 395	3 991	4 243	4 385	4 082	4 503
Local special corporate tax	0	0	1 420	2 081	1 782	1 858	2 088	2 044	978	0
Local corporate tax	0	0	0	516	629	654	681	604	1 418	1 704
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	47 968	50 848	54 461	64 465	66 622	68 616	70 588	71 993	71 550	..
2100 Employees	19 830	20 982	23 593	28 224	29 312	30 348	31 243	31 954	31 839	..
2110 On a payroll basis	19 830	20 982	23 593	28 224	29 312	30 348	31 243	31 954	31 839	..
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2200 Employers	22 456	23 154	24 674	29 479	30 540	31 648	32 664	33 488	33 245	..
2210 On a payroll basis	22 456	23 154	24 674	29 479	30 540	31 648	32 664	33 488	33 245	..
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2300 Self-employed or non-employed	5 683	6 712	6 194	6 763	6 771	6 620	6 681	6 552	6 465	..
2310 On a payroll basis	5 683	6 712	6 194	6 763	6 771	6 620	6 681	6 552	6 465	..
2320 On an income tax basis	0	0	0	0	0	0	0	0	0	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	14 294	13 327	12 878	13 400	13 772	14 073	14 196	14 340	14 328	14 337
4100 Recurrent taxes on immovable property	10 414	10 116	10 225	10 005	10 165	10 323	10 386	10 612	10 719	10 503
Prefectural property tax	11	16	5	2	3	4	11	8	9	7
Municipal property tax	9 041	8 862	8 961	8 755	9 077	9 025	9 083	9 286	9 380	9 190
City planning tax	1 318	1 233	1 256	1 244	1 262	1 277	1 291	1 318	1 330	1 305
Special landholding tax	43	4	3	3	7	1	0	0	0	0
Water and land utilization tax	0	0	0	0	0	0	0	0	0	0
Land value tax	1	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1 782	1 566	1 250	1 968	2 131	2 292	2 333	2 301	2 315	2 555
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
Inheritance tax	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
Tax on gifts	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	2 099	1 646	1 403	1 426	1 476	1 458	1 477	1 427	1 294	1 280
Bourse tax	0	0	0	0	0	0	0	0	0	0
Securities transaction	0	0	0	0	0	0	0	0	0	0
Bank of Japan note issue tax	0	0	0	0	0	0	0	0	0	0
Stamp revenues	1 532	1 169	1 024	1 050	1 079	1 052	1 073	1 023	920	894
Real property acquisition tax	567	477	379	377	397	407	404	404	374	386
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	26 227	26 786	24 730	34 286	33 711	36 031	34 252	34 599	37 053	38 045
5100 Taxes on production, sale, transfer, etc.	23 180	23 722	22 160	31 871	31 254	33 582	31 754	32 046	34 433	35 451
5110 General taxes	12 350	13 135	12 675	22 400	21 931	22 249	22 496	23 148	26 395	27 064
5111 Value added taxes	12 350	13 135	12 675	22 400	21 931	22 249	22 496	23 148	26 395	27 064
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0

5120 Taxes on specific goods and services	10 830	10 588	9 485	9 470	9 323	11 333	9 258	8 898	8 038	8 387
5121 Excise duties	9 837	9 571	8 622	8 351	8 316	10 241	8 121	7 891	7 167	7 486
Liquor tax	1 816	1 585	1 389	1 338	1 320	1 304	1 275	1 247	1 134	1 176
Sugar excises	0	0	0	0	0	0	0	0	0	0
Local gasoline tax	296	311	294	264	261	256	251	244	220	228
Gasoline tax	2 769	2 908	2 750	2 465	2 434	2 396	2 348	2 281	2 058	2 128
Liquefied petroleum gas tax	28	29	24	18	17	17	15	14	9	8
Aviation fuel tax	104	105	89	66	66	67	68	65	11	56
Commodity tax	0	0	0	0	0	0	0	0	0	0
Playing-card tax	0	0	0	0	0	0	0	0	0	0
Prefectural tobacco tax	282	275	256	153	149	141	139	140	134	143
Municipal tobacco tax	865	845	788	936	911	862	850	854	817	875
Timber delivery tax	0	0	0	0	0	0	0	0	0	0
Mineral product tax	2	2	2	2	2	2	2	2	2	2
Electricity and gas tax	0	0	0	0	0	0	0	0	0	0
Diesel oil tax	1 208	1 086	918	925	933	949	958	945	910	930
Vehicle acquisition tax	464	453	192	137	146	190	198	104	0	0
Promotion of power resources development tax	375	359	349	316	320	326	322	316	311	305
Petroleum and coal tax	489	493	502	630	702	691	701	638	608	606
Tobacco tax	876	887	908	954	914	864	861	874	840	912
Special tobacco tax	264	233	163	148	141	134	125	124	112	113
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
Monopoly profits	..	..	..	..	..	..	..	..	..	..
5123 Customs and import duties	877	930	786	1 049	939	1 024	1 071	941	820	846
Customs duty	877	930	786	1 049	939	1 024	1 071	941	820	846
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	116	87	77	70	68	67	66	66	52	56
Travel tax	0	0	0	0	0	0	0	0	0	0
Admission tax	0	0	0	0	0	0	0	0	0	0
Local entertainment tax	0	0	0	0	0	0	0	0	0	0
Golf course utilization tax	81	62	55	48	46	45	43	43	39	41
Meal and lodging tax	0	0	0	0	0	0	0	0	0	0
Special local consumption tax	12	0	0	0	0	0	0	0	0	0
Bathing tax	23	24	22	23	22	23	22	23	12	14
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3 047	3 064	2 570	2 416	2 457	2 450	2 498	2 553	2 620	2 594
5210 Recurrent taxes	3 027	3 043	2 548	2 393	2 435	2 427	2 475	2 530	2 599	2 574
Automobile tax	1 765	1 753	1 616	1 543	1 535	1 541	1 550	1 588	1 623	1 619
Light vehicle tax	125	152	178	200	238	249	258	269	285	292
Motor vehicle tonnage tax	1 134	1 136	753	649	660	637	665	671	690	661
Hunter licence tax	2	0	0	0	0	0	0	0	0	0
Hunting tax	1	3	2	1	1	1	1	1	1	1
Mine lot tax	1	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	20	21	21	22	22	22	23	23	21	20
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	348	351	381	413	418	427	445	454	444	454
6100 Paid solely by business	324	297	330	361	366	371	378	387	385	393
Business office tax	324	297	330	361	366	371	378	387	385	393
6200 Other	24	54	52	52	52	56	67	68	60	62
Taxes not in local tax law	24	54	52	52	52	56	65	67	60	62
Other	0	0	0	0	0	0	2	1	0	0

Note: .. Not available

Data are on a fiscal year basis beginning 1st April.

From 1990, data are on accrual basis.

The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000): in principle accrual basis, Central government taxes: accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes: accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May).

Heading 2000 includes some unidentifiable voluntary contributions.

Heading 2300: Includes contributions to the National pension, National Health Insurance and the Farmer's pension fund.

Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.
Source: Tax Bureau, Ministry of Finance.


StatLink  <https://stat.link/nia2tq>

Table 4.12. Kazakhstan: Details of tax revenue

Million KZT

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	517 777	1 938 712	5 182 379	6 352 963	7 006 053	8 707 756	10 484 416	11 594 940	9 934 305	13 094 122
1000 Taxes on income, profits and capital gains	214 545	1 001 587	2 072 357	2 467 977	2 610 413	3 128 907	3 972 562	4 204 258	3 500 145	4 971 175
1100 Of individuals	51 016	122 999	312 332	598 807	691 778	750 212	838 394	876 324	929 588	1 134 136
1110 On income and profits	51 016	122 999	312 332	598 807	691 778	750 212	838 394	876 324	929 588	1 134 136
From non-foreign citizens	51 016	122 999	276 089	566 974	688 023	744 662	831 567	869 181	923 762	1 125 119
From foreign citizens	0	0	36 243	31 832	3 755	5 550	6 828	7 143	5 826	9 017
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	163 529	878 588	1 760 025	1 869 170	1 918 635	2 378 695	3 134 167	3 327 934	2 570 557	3 837 039
1210 On profits	163 529	878 588	1 760 025	1 869 170	1 918 635	2 378 695	3 134 167	3 327 934	2 570 557	3 837 039
From non-oil companies	163 529	508 771	847 057	1 236 561	1 445 066	1 545 293	1 703 353	1 975 134	2 045 260	2 835 075
From oil companies	0	369 817	0	0	0	0	0	0	0	0
From oil companies to National Fund	0	0	912 968	632 609	473 569	833 402	1 430 814	1 352 800	525 297	1 001 965
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	13 758	131 041	240 590	264 710	297 615	330 852	369 835	526 657	726 163
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	13 758	131 041	240 590	264 710	297 615	330 852	369 835	526 657	726 163
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	99 082	197 300	253 830	464 674	530 440	576 607	618 505	696 635	727 139	841 279
The social tax	99 082	197 300	253 830	464 674	530 440	576 607	618 505	696 635	727 139	841 279
4000 Taxes on property	21 013	45 996	124 632	226 853	227 862	257 012	298 617	322 481	309 811	347 658
4100 Recurrent taxes on immovable property	20 504	44 526	122 146	224 752	226 815	255 868	298 455	322 481	309 811	347 658
4110 Households	3 230	2 865	4 402	10 164	11 906	3 922	22 374	29 386	29 289	31 293
4120 Others	17 274	41 661	117 744	214 588	214 909	251 946	276 082	293 095	280 522	316 366
Uniform land tax	235	351	762	833	944	1 004	1 036	1 055	399	134
Property tax	13 699	35 157	104 745	200 710	200 685	236 542	269 534	292 040	280 122	316 232
Land tax	3 340	6 153	12 238	13 045	13 281	14 401	5 512	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	509	1 470	2 486	2 101	1 047	1 143	161	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	179 452	680 033	2 600 514	2 952 727	3 372 218	4 437 419	5 259 064	6 000 743	4 868 250	6 207 711
5100 Taxes on production, sale, transfer, etc	168 678	637 765	2 497 709	2 816 629	3 238 137	4 285 158	5 080 971	5 799 325	4 698 929	5 995 253
5110 General taxes	115 159	343 926	677 229	943 051	1 495 682	1 664 699	2 034 314	2 693 127	2 532 524	2 807 691
5111 Value added taxes	115 159	343 926	677 229	943 051	1 495 682	1 664 699	2 034 314	2 693 127	2 532 524	2 807 691
Domestic VAT	75 625	68 319	197 358	203 247	525 318	532 864	800 800	1 221 658	1 078 752	972 016
Domestic VAT to National Fund	0	0	0	0	0	0	0	0	0	0
VAT on imported goods	39 534	255 621	435 869	667 404	860 801	1 017 876	1 124 959	1 338 188	1 325 816	1 710 973
Other VAT	0	19 986	44 002	72 399	109 563	113 959	108 554	133 281	127 956	124 702
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	53 519	293 839	1 820 480	1 873 579	1 742 455	2 620 458	3 046 657	3 106 198	2 166 406	3 187 562
5121 Excises	19 285	33 416	61 423	161 068	205 231	255 994	311 856	343 409	432 653	468 483
Alcohol	12 939	9 821	15 691	36 345	40 712	58 793	79 874	75 013	81 047	92 392
Tobacco	5 182	5 976	22 903	98 346	121 403	137 791	163 140	195 093	218 874	232 546
Petroleum product	1 164	14 962	20 966	26 216	42 042	58 146	67 504	71 761	127 499	141 039
Automobiles	0	2 636	1 864	931	0	0	0	0	0	0
Others	0	21	0	-770	1 075	1 265	1 338	1 542	5 234	2 506
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	18 471	62 249	354 487	189 522	266 484	296 905	331 629	372 223	344 453	434 881

5124 Taxes on exports	0	940	492 870	920 175	807 011	1 154 883	1 586 728	1 647 138	763 976	1 454 320
Taxes on exports	..	940	22 060	692 855	688 122	904 476	1 099 662	1 215 970	603 666	1 054 575
Taxes on exports to National Fund	..	0	470 810	227 320	118 889	250 408	487 066	431 168	160 311	399 745
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	5 149	14 566	24 798	25 856	27 144	43 076	38 673	27 142	28 827
Telecommunication	..	3 890	5 535	8 151	8 124	8 286	8 596	9 281	10 020	10 886
Placement of outdoor advertisements	..	1 259	3 723	6 076	5 855	5 510	5 615	6 047	5 095	5 962
Gambling business	..	0	3 693	9 231	10 518	11 746	26 846	21 003	11 628	11 955
Others	..	0	1 614	1 340	1 359	1 602	2 018	2 341	399	25
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	15 763	192 086	897 133	578 015	437 873	885 532	773 369	704 755	598 180	801 051
Production of useful minerals of non-oil sector companies	15 763	108 453	122 128	118 073	159 276	259 183	308 717	365 225	333 013	449 863
Production of useful minerals of oil sector companies	0	83 633	0	0	0	0	0	0	0	0
Production of useful minerals of oil sector co. to National Fund	0	0	775 005	459 942	278 597	626 350	464 652	339 530	265 167	351 188
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	10 774	42 268	102 806	136 098	134 081	152 261	178 093	201 419	169 321	212 458
5210 Recurrent taxes	5 901	7 099	26 327	42 319	46 879	59 981	67 191	73 032	59 601	73 307
5211 Paid by households: motor vehicles	3 930	4 877	21 565	34 466	38 572	51 271	57 814	63 210	49 564	61 939
5212 Paid by others: motor vehicles	1 971	2 199	4 697	7 812	8 307	8 710	9 377	9 823	10 037	11 368
5213 Paid in respect of other goods	0	23	65	41	0	0	0	0	0	0
5220 Non-recurrent taxes	4 873	35 169	76 478	93 779	87 202	92 280	110 902	128 386	109 720	139 151
Emissions into the environment	0	25 523	57 982	63 379	67 216	72 529	87 126	100 810	85 593	110 934
Others	4 873	9 646	18 497	30 399	19 985	19 752	23 776	27 577	24 127	28 216
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	3 684	37	6	141	410	10 198	4 816	988	2 303	136
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	3 684	37	6	141	410	10 198	4 816	988	2 303	136

Note: .. Not available

Year ending 31st December.

Data are on a cash basis.

The share of the Republic of Kazakhstan under production sharing contracts of oil companies, the bonuses of oil and non-oil sector companies, the levy for the use of the radio-frequency spectrum, the payment to compensate for historic costs as well as certain other items are classified as non-tax revenues according to the OECD Interpretative Guide, but are considered as tax revenues in Kazakhstan.

Headings 1210, 5124 and 5128: These categories include revenues that are paid to the National Fund of the Republic of Kazakhstan. This fund was created in 2000 as a stabilisation fund and includes revenues levied from oil and gas companies.

Heading 2000: Social security contribution data since 2017 have included contributions to compulsory social health insurance. Social security contribution revenues are not considered as tax revenues in Kazakhstan but are considered as tax revenues under the OECD Interpretative Guide, subject to certain criteria.

Heading 4120: The uniform land tax is a presumptive tax for farmers and peasants' households. Such payers are not obliged to pay personal income tax, land tax, environmental fees, transport tax, property tax and other mandatory payments to the budget. The uniform land tax is levied on the value of land in use.

Source: Ministry of Finance of the Republic of Kazakhstan.

Table 4.13. Korea: Details of tax revenue

Billion KRW

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	136 295	207 345	295 968	393 559	430 752	465 470	506 548	523 985	538 450	619 084
1000 Taxes on income, profits and capital gains	39 254	60 609	82 905	119 151	134 503	149 420	172 976	174 040	166 564	205 574
1100 Of individuals	19 950	27 570	42 098	67 600	75 711	83 121	93 274	91 714	101 286	126 210
1110 On income and profits	18 569	23 118	33 935	55 744	62 028	67 987	75 251	75 613	77 630	89 503
Income tax	0	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	0	3 127	4 425	4 561	4 125	4 517	4 982	5 577	5 830	6 863
Wages and salaries income tax	0	10 382	15 517	27 055	30 994	34 034	38 000	38 466	40 905	47 231
Other income tax	0	2 082	2 986	4 467	5 346	5 333	5 975	6 640	6 645	7 321
Global income tax	16 128	4 607	6 369	12 784	14 348	16 049	17 483	16 778	16 073	15 990
Defence tax on income tax	0	0	0	0	0	0	0	0	0	0
Education tax on income tax	0	0	0	0	0	0	0	0	0	0
Rural dev. tax on interest, bus. Inc. & cap. gains relief	156	116	179	105	109	104	111	139	225	326
Inhabitant tax on income tax (local)	2 285	2 804	4 459	6 772	7 106	7 950	8 700	8 013	7 952	11 772
1120 On capital gains	1 381	4 452	8 163	11 856	13 683	15 134	18 023	16 101	23 656	36 707
Capital gains tax	1 381	4 452	8 163	11 856	13 683	15 134	18 023	16 101	23 656	36 707
1200 Corporate	19 271	33 039	40 807	51 551	58 792	66 299	79 702	82 326	65 278	79 364
1210 On profits	19 271	33 039	40 807	51 551	58 792	66 299	79 702	82 326	65 278	79 364
Corporation tax - withholding	8 577	5 682	9 095	12 317	11 986	11 990	13 174	14 168	13 179	14 928
Corporation tax - final returns	9 302	24 123	28 173	32 713	40 130	47 187	57 763	58 006	42 335	55 468
Defence tax on corporation tax	0	0	0	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	1 142	2 696	3 094	6 217	6 270	6 785	8 307	9 729	9 293	8 343
Rural development tax corporate income	251	538	445	304	406	337	458	423	471	625
Excess profit tax	0	0	0	0	0	0	0	0	0	0
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
Capital gains tax	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	33	0	0	0	0	0	0	0	0	0
Business income tax	0	..	..	..	..	..	..	..	..	..
Real estate income tax	0	..	..	..	..	..	..	..	..	..
Defence tax on real estate & business income	0	..	..	..	..	..	..	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	30	..	..	..	..	..	..	..	..	..
Inhabitant tax before 1990 (local)	0	..	..	..	..	..	..	..	..	..
Farm land tax (local)	3	..	..	..	..	..	..	..	..	..
Inhabitant tax on farm land tax (local)	0	..	..	..	..	..	..	..	..	..
2000 Social security contributions	22 759	43 902	69 090	104 693	112 658	119 676	128 660	140 071	150 854	162 209
2100 Employees	8 578	17 632	28 213	44 281	48 077	51 125	55 257	60 682	65 384	70 297
Veterans' relief fund	0	0	0	0	0	0	0	0	0	0
Soldiers' annuity fund	0	0	0	0	0	0	0	0	0	0
Unemployment assurance	598	1 016	1 358	3 076	3 251	3 418	3 666	4 027	4 895	5 159
National welfare pension fund	4 325	7 746	11 004	15 821	16 862	17 864	19 090	20 630	21 722	22 879
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	2 066	6 060	11 783	19 868	21 470	22 814	24 920	27 911	30 184	33 453
Teachers' pensions	279	520	868	1 125	1 410	1 507	1 595	1 678	1 780	1 818
Government employees pensions	1 144	2 004	2 878	3 876	4 533	4 934	5 371	5 796	6 134	6 302
Military personal pensions	166	286	322	515	551	588	615	640	669	686
2110 On a payroll basis	8 578	17 632	28 213	44 281	48 077	51 125	55 257	60 682	65 384	70 297
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	9 409	18 486	30 856	47 846	51 190	54 063	58 712	63 780	67 676	72 773
Ind. works' insurance fund	1 876	3 182	4 632	6 062	6 283	6 429	7 346	7 539	7 088	7 498
Soldiers' annuity fund	0	0	0	0	0	0	0	0	0	0
Pneumoconiosis fund	0	0	0	0	0	0	0	0	0	0
Unemployment insurance	1 449	2 164	2 860	5 499	5 790	6 082	6 517	7 063	8 024	8 398
Veterans' relief fund	0	0	0	0	0	0	0	0	0	0
National welfare pension fund	4 340	7 759	11 052	15 895	16 928	17 922	19 155	20 631	21 722	22 879
Social benefit fund	0	0	0	0	0	0	0	0	0	0
Health Insurance	1 547	4 997	11 718	19 493	21 074	22 397	24 346	27 110	29 288	32 373
Teachers' pensions	197	384	594	897	1 115	1 233	1 348	1 437	1 554	1 625
Government employees pensions	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	9 409	18 486	30 856	47 846	51 190	54 063	58 712	63 780	67 676	72 773
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	4 772	7 784	10 021	12 566	13 391	14 488	14 691	15 609	17 794	19 139
2310 On a payroll basis	0	0	0	0	0	0	0	0	0	0
2320 On an income tax basis	4 772	7 784	10 021	12 566	13 391	14 488	14 691	15 609	17 794	19 139
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..

3000 Taxes on payroll and workforce	258	514	714	1 122	1 293	1 376	1 492	1 597	1 607	1 755
Workshop tax on workforce (local)	258	514	714	1 122	1 293	1 376	1 492	1 597	1 607	1 755
Vocational training promotion fund	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16 846	24 697	33 516	48 625	49 820	54 406	58 811	59 732	76 512	93 263
4100 Recurrent taxes on immovable property	3 385	5 030	9 270	12 486	13 095	14 319	15 589	17 750	20 044	24 486
Property tax (local)	728	2 588	4 817	9 294	9 930	10 662	11 532	12 677	13 773	14 974
City planning tax on urban real estate (local)	815	1 352	2 465	0	0	0	0	0	0	0
Community facilities tax (local)	341	446	650	1 351	1 450	1 513	1 626	1 681	1 777	1 841
Tax on excessive land holdings (local)	0	0	0	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	1 282	2	0	0	0	0	0	0	0	0
Rural dev. tax on local agg. land holdings tax	81	3	0	0	0	0	0	0	0	0
Tax on excessively increased land value	0	0	0	0	0	0	0	0	0	0
Comprehensive real estate tax	0	441	1 029	1 399	1 294	1 652	1 873	2 671	3 601	6 130
Rural dev. tax on comprehensive real estate tax	0	91	208	267	240	302	356	505	680	1 172
4110 Households	0	0	0	0	0	0	0	0	0	0
4120 Others	138	107	101	175	181	190	202	216	213	369
Workshop tax on property (local)	138	107	101	175	181	190	202	216	213	369
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	989	1 873	3 076	5 044	5 350	6 785	7 359	8 329	10 375	15 006
4310 Estate and inheritance taxes	449	702	1 203	1 944	1 995	2 342	2 832	3 154	3 904	6 945
Inheritance tax	449	702	1 203	1 944	1 995	2 342	2 832	3 154	3 904	6 945
Defence tax on inheritance tax	0	0	0	0	0	0	0	0	0	0
4320 Gift taxes	540	1 171	1 873	3 100	3 355	4 443	4 527	5 175	6 471	8 061
Gift tax	540	1 171	1 873	3 100	3 355	4 443	4 527	5 175	6 471	8 061
Defence tax on gift tax	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	11 935	17 796	21 170	31 095	31 375	33 302	35 863	33 653	46 093	53 771
Registration tax (local)	4 528	6 784	7 370	1 831	1 708	1 608	1 718	1 837	2 053	2 155
Registration tax	0	0	0	0	0	0	0	0	0	0
Defence tax on registration tax	0	0	0	0	0	0	0	0	0	0
Rural dev. tax on local acquisition tax	246	471	632	969	954	1 028	993	947	1 164	1 343
Rural dev. tax on local registration tax	66	64	144	1	0	0	0	0	0	0
Securities transactions tax	2 736	2 370	3 667	4 670	4 468	4 508	6 241	4 473	8 759	10 256
Rural dev. tax on securities transaction tax	823	958	2 010	1 861	1 637	1 775	2 217	1 635	3 616	5 340
Acquisition tax (local)	3 148	6 649	6 825	20 810	21 702	23 487	23 813	23 915	29 536	33 717
Stamp tax	388	500	522	953	906	896	881	846	965	960
4500 Non-recurrent taxes	537	-2	0	0	0	0	0	0	0	0
Asset revaluation tax	537	-2	..	..	..	..	..	..	..	..
4510 On net wealth	0	0	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	0	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	52 271	71 041	99 769	110 326	121 197	129 065	133 095	135 276	131 353	143 100
5100 Taxes on production, sale, transfer, etc.	50 023	69 069	96 573	103 254	113 644	121 293	125 207	127 551	123 219	134 745
5110 General taxes	23 212	36 118	51 800	60 162	68 229	74 361	77 471	82 174	81 452	89 022
5111 Value added taxes	23 212	36 118	51 800	60 162	68 229	74 361	77 471	82 174	81 452	89 022
Value added tax	23 212	36 118	51 800	60 162	68 229	74 361	77 471	82 174	81 452	89 022
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Business tax	..	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	26 811	32 951	44 773	43 092	45 415	46 932	47 736	45 377	41 767	45 723
5121 Excise duties	18 155	24 888	31 340	31 857	34 762	35 779	36 218	34 691	33 013	35 792
Commodity tax	0	0	0	0	0	0	0	0	0	0
Defence tax on commodity tax	0	0	0	0	0	0	0	0	0	0
Liquor tax	1 963	2 601	2 878	3 228	3 209	3 035	3 261	3 504	3 008	2 673
Defence tax on liquor tax	0	0	0	0	0	0	0	0	0	0
Education tax on liquor tax	516	693	724	808	813	745	788	844	733	608
Textile tax	0	0	0	0	0	0	0	0	0	0
Petroleum tax	0	0	0	0	0	0	0	0	0	0
Transport tax on petrol products	8 404	10 288	13 970	14 055	15 303	15 553	15 335	14 563	13 938	16 598
Education tax on transport tax	1 247	1 543	2 133	2 154	2 289	2 320	2 304	2 190	2 041	2 497
Electricity and gas tax	0	0	0	0	0	0	0	0	0	0
Special excise tax	2 985	4 399	5 066	8 001	8 881	9 861	10 451	9 719	9 218	9 364
Defence tax on special excise tax	0	0	0	0	0	0	0	0	0	0
Education tax on special excise tax	498	579	501	515	463	602	545	455	440	435
Rural development on special excise tax	37	45	24	61	60	60	56	58	57	59
Tobacco sales tax (local)	0	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	2 251	2 448	2 875	3 035	3 744	3 603	3 478	3 358	3 578	3 558
Motor fuel tax (local)	254	2 292	3 169	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
Monopoly profit	..	..	..	..	..	..	..	..	..	..

5123 Customs and import duties	5 936	6 530	11 046	8 907	8 434	8 938	9 213	8 250	7 413	8 629
Customs duties	5 800	6 317	10 666	8 495	8 045	8 529	8 815	7 882	7 059	8 227
Defence tax on customs duties	0	0	0	0	0	0	0	0	0	0
Special customs duties	0	0	0	0	0	0	0	0	0	0
Tonnage tax	0	0	0	0	0	0	0	0	0	0
Education tax on imports	99	173	336	390	366	382	370	345	341	388
Rural dev. tax on customs exemptions	37	40	44	22	23	27	28	23	13	14
Previous year receipts	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2 720	1 533	2 387	2 328	2 219	2 215	2 305	2 436	1 341	1 302
Telephone tax	1 457	0	0	0	0	0	0	0	0	0
Defence tax on telephone tax	0	0	0	0	0	0	0	0	0	0
Entertainment tax	0	0	0	0	0	0	0	0	0	0
Defence tax on entertainment tax	0	0	0	0	0	0	0	0	0	0
Entertainment tax (local)	0	0	0	0	0	0	0	0	0	0
Travel tax	0	0	0	0	0	0	0	0	0	0
Admission tax	0	0	0	0	0	0	0	0	0	0
Defence tax on admission tax	0	0	0	0	0	0	0	0	0	0
Education tax on banking & insurance	473	537	951	1 004	951	959	1 092	1 277	1 138	1 175
Horse race tax (local)	566	692	1 068	1 089	1 060	1 051	1 016	970	169	106
Rural dev. tax on horse race tax	84	147	215	235	208	205	197	189	34	21
Butchery tax (local)	51	47	58	0	0	0	0	0	0	0
Regional development tax (local)	89	110	95	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	2 248	1 972	3 196	7 072	7 553	7 772	7 888	7 725	8 134	8 355
5210 Recurrent taxes	2 248	1 972	3 196	7 072	7 553	7 772	7 888	7 725	8 134	8 355
License tax (local)	241	70	76	0	0	0	0	0	0	0
Automobile tax (local)	2 007	1 902	3 120	7 072	7 553	7 772	7 888	7 725	8 134	8 355
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	4 907	6 582	9 974	9 642	11 281	11 527	11 514	13 269	11 560	13 183
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	4 907	6 582	9 974	9 642	11 281	11 527	11 514	13 269	11 560	13 183
Unallocable tax revenue	0	0	0	0	0	0	0	0	0	0
Previous year tax	1 474	2 111	4 449	3 435	4 147	4 389	4 430	5 873	4 165	5 147
Previous year tax (local)	474	633	654	392	868	715	540	719	259	437
Unallocable defence tax	-3	-9	0	0	0	0	0	0	0	0
Education tax on local taxes	2 962	3 847	4 871	5 815	6 266	6 423	6 544	6 677	7 136	7 599

Note: .. Not available

Year ending 31st December.

Data are on cash basis.

Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teachers pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.

Heading 2200: From 2007, this includes long-term care insurance.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

Table 4.14. Kyrgyzstan: Details of tax revenue

Million KGS

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	7 639	15 843	39 157	82 234	92 929	102 184	115 483	120 064	104 906	148 168
1000 Taxes on income, profits and capital gains	1 371	3 489	8 746	15 899	16 673	17 940	19 738	22 268	22 732	31 942
1100 Of individuals	754	1 744	4 407	9 514	10 594	11 110	11 474	12 862	12 151	15 325
1110 On income and profits	754	1 744	4 407	9 514	10 594	11 110	11 474	12 862	12 151	15 325
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	573	1 283	1 932	4 111	3 659	4 301	5 504	6 465	8 356	13 601
1210 On profits	573	1 283	1 932	4 111	3 659	4 301	5 504	6 465	8 356	13 601
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	44	462	2 408	2 274	2 419	2 529	2 760	2 941	2 226	3 016
Single tax for small businesses	0	0	131	178	211	202	229	272	237	359
Patent based tax	0	125	1 493	2 097	2 208	2 327	2 531	2 669	1 988	2 646
Tax on special funds of budgetary organisations	0	0	784	0	0	0	0	0	0	0
Others	44	337	0	0	0	0	0	0	0	11
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	179	319	1 264	1 597	1 698	1 818	1 966	2 107	2 019	2 258
4100 Recurrent taxes on immovable property	179	319	1 264	1 597	1 698	1 818	1 966	2 107	2 019	2 258
Real estate tax	0	0	465	643	708	766	838	878	897	1 021
Land tax	179	319	799	954	990	1 052	1 128	1 229	1 123	1 236
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	6 089	11 997	29 145	64 736	74 556	82 423	93 778	95 655	80 151	111 967
5100 Taxes on production, sale, transfer, etc	5 609	11 483	28 744	64 047	73 759	81 616	92 649	94 591	79 162	110 883
5110 General taxes on goods and services	3 797	8 631	22 707	46 606	50 891	55 617	64 033	62 678	52 862	76 594
5111 Value added taxes	2 976	7 089	14 602	33 221	39 297	45 131	52 786	50 912	39 461	63 634
VAT on domestic products	1 237	1 337	4 232	9 173	11 942	12 560	11 885	12 092	10 654	15 355
VAT on imported products	1 739	5 751	10 370	24 047	27 355	32 571	40 901	38 820	28 807	48 280
5112 Sales tax	0	0	3 699	7 508	6 014	4 034	4 283	4 216	3 782	4 930
5113 Other	821	1 542	4 406	5 876	5 580	6 452	6 964	7 550	9 619	8 030
Road tax	0	0	48	2	0	0	0	0	0	0
Deductions for the prevention and liquidation of emergency situations	589	937	-6	1	0	0	0	0	0	0
Tax on gross income from Kumtor	0	0	4 364	5 874	5 580	6 452	6 964	7 550	9 619	8 030
Others	232	605	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 812	2 852	6 037	17 441	22 868	25 999	28 616	31 913	26 300	34 288
5121 Excises	1 518	1 150	1 689	7 757	9 059	9 506	10 296	9 945	8 994	11 371
Excises on domestic products	1 052	489	521	1 229	1 459	1 763	1 767	1 275	977	1 104
Excises on imported products	466	660	1 169	6 528	7 314	7 744	8 529	8 670	8 017	10 267
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	275	1 664	4 342	9 682	13 803	16 474	18 300	21 965	17 296	22 896
5124 Taxes on exports	0	0	6	2	7	19	19	3	10	21
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	18	38	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0

5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	480	514	401	689	797	807	1 129	1 064	989	1 085
5210 Recurrent taxes	480	514	401	689	797	807	844	843	784	823
5211 Paid by households: motor vehicles	35	42	401	577	675	688	727	737	680	697
5212 Paid by others: motor vehicles	435	472	0	112	122	119	116	106	104	126
5213 Paid in respect of other goods	10	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	285	221	204	261
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	37	2	2	3	2	1	34	3	2 002
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	37	2	2	3	2	1	34	3	2 002

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

The figures refer to state government revenues which included both central and local government revenues.

Data are classified according to the OECD Interpretative Guide, which differs from the national classification. The totals shown for tax and non-tax revenue are therefore different from the totals presented on the website of the National Statistical Committee.

Heading 2000: Data for social security contributions are not available.

Source: National Statistical Committee of Kyrgyzstan.

StatLink  <https://stat.link/umlfd>

Table 4.15. Lao PDR: Details of tax revenue

Billion LAK

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	7 101	14 719	15 393	15 532	16 565	17 185	15 377	17 540
1000 Taxes on income, profits and capital gains	1 613	3 347	3 375	3 582	3 692	3 856	3 179	4 227
1100 Of individuals	482	1 140	1 624	1 603	1 619	1 646	1 451	1 494
1110 On income and profits	482	1 140	1 624	1 603	1 619	1 646	1 451	1 494
1120 On capital gains	0	0	0	0	0	0	0	0
1200 Corporate	1 131	2 206	1 751	1 980	2 073	2 209	1 728	2 733
1210 On profits	1 131	2 206	1 751	1 980	2 073	2 209	1 728	2 733
1220 On capital gains of corporates	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	76	130	105	113	188	201	188	169
4100 Recurrent taxes on immovable property	76	130	105	113	188	201	188	169
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	5 412	11 242	11 913	11 837	12 684	13 128	12 010	13 144
5100 Taxes on production, sale, transfer, etc	4 720	9 834	10 524	10 172	11 718	12 059	10 000	11 967
5110 General taxes on goods and services	2 033	4 988	4 688	4 934	5 201	5 389	4 706	5 801
5111 Value added taxes	400	4 744	4 688	4 934	5 201	5 389	4 706	5 801
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	1 633	244	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 687	4 846	5 836	5 238	6 516	6 670	5 295	6 166
5121 Excises	1 749	3 253	4 124	4 234	4 743	4 972	3 602	4 288
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	855	1 382	1 655	971	1 059	967	1 070	1 182
5124 Taxes on exports	70	205	49	29	38	45	15	23
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	12	6	7	4	676	686	608	673
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	692	1 408	1 389	1 665	966	1 068	2 009	1 178
5210 Recurrent taxes	692	1 408	1 389	1 665	966	1 068	2 009	1 178
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	692	1 408	1 389	1 665	966	1 068	2 009	1 178
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available
Year ending 31st December.

The data are on a cash basis.

Heading 2000: Detailed data on revenues from social security contributions were not available.

Revenues from the natural resource tax are not included in this table. Although considered to be tax revenues by Lao PDR, these revenues are considered to be non-tax revenue under the OECD classification, as set out in the Interpretative Guides in Annex A and B.

Source: Ministry of Finance, Lao PDR.

StatLink  <https://stat.link/d3sj5e>

Table 4.16. Malaysia: Details of tax revenue

Million MYR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	50 083	84 141	113 573	170 962	175 325	183 537	181 064	188 328	162 346	181 959
1000 Taxes on income, profits and capital gains	27 339	51 040	75 058	105 751	103 967	110 260	123 953	128 307	106 572	123 477
1100 Of individuals	7 015	8 649	17 805	26 321	27 566	28 945	32 605	38 680	38 953	27 051
1110 On income and profits	7 015	8 649	17 805	26 321	27 566	28 945	32 605	38 680	38 953	27 051
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	19 923	40 962	55 156	75 275	72 127	76 226	86 556	84 534	62 837	91 399
1210 On profits	19 923	40 962	55 156	75 275	72 127	76 226	86 556	84 534	62 837	91 399
Company income tax	13 905	26 381	36 266	63 679	63 625	64 465	66 474	63 751	50 065	79 829
Petroleum income tax	6 010	14 566	18 713	11 559	8 422	11 761	20 082	20 783	12 772	11 570
Offshore business activity tax	8	15	15	37	81	0	0	0	0	0
Levy on Electricity	0	0	162	0	0	0	0	0	0	0
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	402	1 429	2 097	4 155	4 274	5 089	4 792	5 093	4 782	5 028
Cooperatives income tax	87	63	378	80	90	74	171	189	59	142
Withholding income tax	0	1 110	1 268	2 316	2 562	3 266	3 117	3 061	2 993	3 035
Other income tax	0	20	21	30	43	51	37	43	43	47
Real property gains tax	247	236	303	1 729	1 492	1 697	1 467	1 800	1 687	1 803
Exit levy	41	0	0	0	0	0	0	0	0	0
Windfall levy on crude palm oil	0	0	0	0	0	0	0	0	0	0
Windfall levy on crude palm kernel oil	26	0	0	0	0	0	0	0	0	0
Levy on fresh fruit bunch	0	0	127	1	87	0	0	0	0	0
2000 Social security contributions	990	1 382	2 008	2 838	3 216	3 561	4 301	4 783	5 012	5 195
2100 Employees	218	304	439	..	..	..	..	..	..	..
2110 On a payroll basis	218	304	439	..	..	..	..	..	..	..
2120 On an income tax basis	0	0	0	..	..	..	..	..	..	..
2200 Employers	772	1 079	1 569	..	..	..	..	..	..	..
2210 On a payroll basis	772	1 079	1 569	..	..	..	..	..	..	..
2220 On an income tax basis	0	0	0	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	2 838	3 216	3 561	4 301	4 783	5 012	5 195
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	2	5	..	1	3	0	0	0	0	0
4100 Recurrent taxes on immovable property	0	0	..	0	0	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	..	0	0	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	5	..	1	3	..	..	..	..	..
4310 Estate and inheritance taxes	2	5	..	1	3	..	..	..	..	..
Estate Duty	2	5	..	1	3	..	..	..	..	..
4320 Gift taxes	0	0	..	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	..	0	0	..	..	..	..	..
4500 Other non-recurrent taxes on property	0	0	..	0	0	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	..	0	0	..	..	..	..	..
5000 Taxes on goods and services	19 910	29 216	32 268	56 353	62 415	63 952	46 729	48 823	44 822	46 649
5100 Taxes on production, sale, transfer, etc	17 990	27 051	30 218	53 669	59 649	61 148	43 810	45 843	41 887	43 588
5110 General taxes on goods and services	5 968	7 709	8 171	32 235	41 309	44 337	24 207	15 385	14 767	13 598
5111 Value added taxes	0	0	0	27 012	41 206	44 290	20 236	0	0	0
5112 Sales tax	5 968	7 709	8 171	5 223	103	47	3 971	15 385	14 767	13 598
Sales tax on local goods	3 894	5 403	4 886	3 207	..	46	1 095	6 445	6 494	4 907
Sales tax on imported goods	2 074	2 306	3 285	2 016	..	2	2 876	8 940	8 273	8 691
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	10 245	17 511	19 624	18 862	15 854	14 266	16 986	27 038	25 411	29 018

5121 Excises	3 803	9 322	11 770	11 890	11 705	10 112	10 779	10 511	9 856	10 241
Excise duties on domestic goods	3 803	8 641	9 350	7 999	7 721	5 519	4 918	5 131	4 719	4 554
Malt beer (domestic)	..	..	..	..	..	..	1 696	1 861	1 619	1 479
Cigarettes (domestic)	..	..	..	..	..	..	234	66	37	0
Vehicles (domestic)	..	..	..	..	..	..	2 483	2 443	2 373	2 868
Other products (domestic)	..	..	..	..	..	..	505	760	690	207
Excise duties on imported goods	0	680	2 420	3 891	3 984	4 593	5 861	5 380	5 136	5 687
Cigarettes (imported)	..	..	..	..	..	..	2 681	2 522	2 748	2 927
Vehicles (imported)	..	..	..	..	..	..	2 803	2 466	2 023	2 286
Other products (imported)	..	..	..	..	..	..	378	392	365	473
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	3 599	3 385	1 966	2 732	2 905	2 784	2 897	2 733	2 346	2 645
Import duty on vehicles	..	..	..	..	..	..	562	479	426	492
Import duty on motors, machines and spare parts	..	..	..	..	..	..	681	675	517	642
Import duty on alcoholic beverages	..	..	..	..	..	..	100	99	74	0
Import duty on steel and metal products	..	..	..	..	..	..	305	298	241	265
Import duty on other products	..	..	..	..	..	..	1 248	1 182	1 089	1 245
5124 Taxes on exports	1 032	2 085	1 810	1 039	980	1 355	1 725	1 126	746	2 057
Export duty on crude petroleum	..	..	..	..	..	..	1 513	1 091	634	614
Export duty on other products	..	..	..	..	..	..	212	35	112	1 443
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1 701	2 582	3 926	3 038	103	15	1 473	12 499	12 074	12 019
Service tax	1 701	2 582	3 926	3 038	103	15	1 473	12 283	12 006	12 018
Other taxes on specific services	0	0	0	0	0	0	0	216	68	1
5127 Other taxes on internat. trade and transactions	110	137	151	163	160	0	113	169	389	2 057
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	1 777	1 831	2 423	2 572	2 486	2 545	2 617	3 420	1 709	971
5200 Taxes on use of goods and to perform activities	1 920	2 165	2 050	2 684	2 766	2 805	2 919	2 979	2 936	3 061
5210 Recurrent taxes	1 918	2 163	2 047	2 681	2 763	2 805	2 919	2 979	2 936	3 061
5211 Paid by households: motor vehicles	1 909	2 147	1 992	2 630	2 714	2 805	2 919	2 979	2 936	3 061
Motor vehicle licences	1 909	2 147	1 992	2 630	2 714	2 805	2 919	2 979	2 936	3 061
5212 Paid by others: motor vehicles	9	15	18	3	3	0	0	0	0	0
Commercial vehicle licences	9	14	17	3	3	..	..	..	..	..
Tour vehicle licences	0	1	1	0	0	..	..	..	..	..
5213 Paid in respect of other goods	0	1	38	48	46	0	0	0	0	0
Petroleum Permits	0	1	1	2	2	..	..	..	..	..
Bank Licences Fees	0	0	37	46	44	..	..	..	..	..
5220 Non-recurrent taxes	2	2	2	3	3	0	0	0	0	0
Environment Pollution Licences	2	2	2	3	3	..	..	..	..	..
Film rental tax	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 841	2 499	4 240	6 018	5 724	5 764	6 081	6 416	5 939	6 639
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	1 841	2 499	4 240	6 018	5 724	5 764	6 081	6 416	5 939	6 639
Share transfer tax	0	0	0	0	0	0	0	0	0	0
Stamp duties	1 799	2 460	4 192	5 974	5 688	5 665	5 924	6 213	5 506	6 340
Other direct taxes	42	38	48	45	37	99	157	203	433	299

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Heading 2000: Starting from 2015, Social Security Contribution data is given as a lump sum.

Heading 5111: Starting from 2015, VAT (GST, Goods and Services Tax) is sourced from the IMF's Government Finance Statistics dataset.

GST was abolished by the government in 2018 and replaced by sales tax and service tax.

Heading 5121: Excises on motorbike and scooter are identified and placed under "Vehicles (domestic)" in this edition. They were previously classified under "Other products (domestic)".

Heading 5124: The surge in revenues from "Export duty on other products" in 2021 was attributed to significant increase of export duty on crude palm oil.

Source: Ministry of Finance of Malaysia; Social Security Organisation of Malaysia (PERKESO).

Table 4.17. Maldives: Details of tax revenue

Million MVR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	1 699	2 962	12 232	13 265	14 720	15 818	16 512	10 989	14 731
1000 Taxes on income, profits and capital gains	..	66	203	3 186	3 240	3 327	3 275	3 513	3 654	2 739
1100 Of individuals	..	0	0	0	0	0	0	0	83	217
1110 On income and profits	..	0	0	0	0	0	0	0	83	217
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	66	203	3 186	3 240	3 327	3 275	3 513	3 571	2 522
1210 On profits	..	66	203	3 186	3 240	3 327	3 275	3 513	3 571	2 522
Business profit tax	..	0	0	2 674	2 216	2 107	2 078	2 210	2 134	1 106
Bank profit tax	..	66	203	513	492	650	564	614	954	675
Withholding tax	..	0	0	0	532	570	633	688	484	741
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	0	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	3	13	33	24	96	40	31	1	7
4100 Recurrent taxes on immovable property	..	0	0	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	..	3	13	33	24	96	40	31	1	7
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	1 630	2 745	9 013	10 001	11 297	12 504	12 968	7 333	11 985
5100 Taxes on production, sale, transfer, etc	..	1 591	2 689	8 935	9 911	11 198	12 395	12 845	7 214	11 852
5110 General taxes on goods and services	..	0	0	6 054	6 249	6 882	7 689	7 748	4 307	7 733
5111 Value added taxes	..	0	0	6 054	6 249	6 882	7 689	7 748	4 307	7 733
Tourism Goods and Services Tax	..	0	0	4 150	3 921	4 199	4 783	4 903	2 220	5 248
Goods and Services Tax	..	0	0	1 904	2 328	2 683	2 906	2 845	2 087	2 486
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	1 591	2 689	2 880	3 663	4 316	4 706	5 097	2 908	4 119
5121 Excises	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	1 246	2 056	2 346	2 487	2 799	3 149	3 412	2 264	2 843
5124 Taxes on exports	..	0	0	0	15	114	102	103	9	0
Remittance tax	..	0	0	0	15	114	102	103	9	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	345	633	534	1 161	1 402	1 455	1 582	635	1 276
Green tax	..	0	0	37	623	696	811	851	352	802
Airport service charge	..	0	36	497	538	706	645	731	283	473
Tourism tax	..	345	597	1	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	39	57	78	90	99	108	123	119	133
5210 Recurrent taxes	..	29	55	75	87	97	106	121	115	127
5211 Paid by households: motor vehicles	..	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	26	47	62	76	84	92	107	103	113

5213 Paid in respect of other goods	..	3	8	12	11	13	14	13	12	14
5220 Non-recurrent taxes	..	10	2	3	3	2	2	2	4	6
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	0	0	0	0	0	0	0	0	0

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Data for 2005 and 2006 have been added in this edition.

Source: Ministry of Finance, Maldives.

StatLink  <https://stat.link/cpgafs>

Table 4.18. Mongolia: Details of tax revenue

Billion MNT

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	2 470	4 421	4 567	6 005	7 788	9 033	7 951	10 722
1000 Taxes on income, profits and capital gains	975	1 171	1 043	1 613	2 091	2 556	2 227	3 317
1100 Of individuals	161	482	523	651	814	895	829	1 106
1110 On income and profits	161	482	523	651	814	895	829	1 106
1120 On capital gains	0	0	0	0	0	0	0	0
1200 Corporate	814	689	520	962	1 277	1 661	1 399	2 212
1210 On profits	814	689	520	962	1 277	1 661	1 399	2 212
Corporate tax income revenue	391	689	520	962	1 277	1 661	1 399	2 212
Windfall profit tax	423	0	0	0	0	0	0	0
1220 On capital gains of corporates	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	323	972	1 058	1 259	1 569	1 787	1 487	2 171
2100 Employees	170	438	465	535	541	701	523	848
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	129	447	494	578	640	776	464	790
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	24	87	99	146	388	310	500	533
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	47	117	125	157	169	222	228	288
4100 Recurrent taxes on immovable property	33	60	54	62	67	110	120	143
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	14	58	72	94	102	112	108	131
4210 Individual	0	0	0	0	0	0	0	0
4220 Corporate	14	58	72	94	102	112	108	131
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	14
5000 Taxes on goods and services	1 125	2 161	2 341	2 976	3 960	4 469	4 009	4 945
5100 Taxes on production, sale, transfer, etc	1 048	1 990	2 129	2 686	3 671	4 182	3 768	4 652
5110 General taxes on goods and services	579	1 050	1 141	1 619	2 196	2 486	2 209	2 837
5111 Value added taxes	579	1 050	1 141	1 619	2 196	2 486	2 209	2 837
Domestic VAT	208	485	558	734	898	1 088	1 053	1 230
Import VAT	423	672	684	1 032	1 412	1 633	1 504	1 902
VAT refunds	-51	-107	-102	-148	-114	-235	-348	-295
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	469	941	989	1 067	1 475	1 696	1 559	1 815
5121 Excises	276	604	641	532	768	880	794	844
Alcoholic drinks (excluding beer)	93	210	222	153	175	197	174	190
Beer	17	28	27	27	29	32	28	40
Tobacco	11	32	33	126	123	142	150	154
Vehicles	55	44	27	89	214	232	172	203
Fuel and gasoline	100	291	332	137	227	277	270	257
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	193	321	328	512	682	790	741	943
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	16	19	23	25	26	24	28
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	77	171	212	290	289	286	241	293
5210 Recurrent taxes	74	157	192	253	247	237	209	245
5211 Paid by households: motor vehicles	10	29	32	36	38	41	46	53

5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	63	128	160	218	208	196	163	192
5220 Non-recurrent taxes	..	..	3	14	20	37	42	49	32	48
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	0	0	0	0	0	0	0	0

Note: .. Not available

Year ending December 31st.

The data are on a cash basis.

Heading 4600: Livestock tax is added under heading 4600 in this edition. It was implemented in 2021 and it is a local tax levied on the ownership of livestock located in the territory of Mongolia.

Source: Ministry of Finance of Mongolia.

StatLink  <https://stat.link/0vimk2>

Table 4.19. Nauru: Details of tax revenue

Thousand AUD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	24 106	21 459	42 087	56 565	80 022	81 014	76 050
1000 Taxes on income, profits and capital gains	12 593	12 590	27 320	39 731	62 927	63 468	55 419
1100 Of individuals	0	0	0	0	0	0	0
1110 On income and profits	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0
1210 On profits	0	0	0	0	0	0	0
1220 On capital gains of corporates	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	12 593	12 590	27 320	39 731	62 927	63 468	55 419
Employment Services Tax	12 593	10 131	8 657	17 531	19 935	19 518	15 573
Business Tax	0	2 459	18 663	22 200	42 992	43 950	39 846
2000 Social security contributions	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4110 Households
4120 Others
4200 Recurrent taxes on net wealth
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions
4500 Other non-recurrent taxes on property
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	11 513	8 869	14 767	16 834	17 094	17 546	20 631
5100 Taxes on production, sale, transfer, etc	10 747	8 200	14 011	15 750	15 953	16 446	19 251
5110 General taxes on goods and services	0	0	0	0	0	0	0
5111 Value added taxes	0	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	10 747	8 200	14 011	15 750	15 953	16 446	19 251
5121 Excises	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	8 271	5 121	12 055	10 000	11 604	13 105	16 588
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	2 476	3 079	1 955	5 750	4 349	3 341	2 663
DCA Departure tax	579	615	259	1 747	811	0	0
DCA Pax levy	991	689	289	1 846	949	0	0
Telecom tax	906	1 775	1 407	2 158	2 589	3 341	2 663
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	766	670	757	1 084	1 142	1 100	1 380
5210 Recurrent taxes	228	286	334	455	700	479	457
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	32	44	93	124
5213 Paid in respect of other goods	228	286	334	423	656	386	333
5220 Non-recurrent taxes	538	384	423	629	442	621	922
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available

Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

Source: Nauru Revenue Office.

StatLink  <https://stat.link/hagct3>

Table 4.20. New Zealand: Details of tax revenue

Million NZD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	39 765	59 358	62 310	81 499	86 535	92 593	99 849	99 620	115 600	121 447
1000 Taxes on income, profits and capital gains	23 861	37 379	33 494	44 723	48 109	51 489	56 220	54 913	65 298	69 270
1100 Of individuals	17 126	24 373	23 519	30 297	31 844	35 004	37 514	39 574	44 494	49 559
1110 On income and profits	17 126	24 373	23 519	30 297	31 844	35 004	37 514	39 574	44 494	49 559
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	4 914	9 957	7 609	11 407	13 461	13 584	15 559	12 415	17 819	17 522
1210 On profits	4 914	9 957	7 609	11 407	13 461	13 584	15 559	12 415	17 819	17 522
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1 821	3 049	2 366	3 019	2 804	2 901	3 147	2 924	2 985	2 189
NRWT	760	1 096	467	733	594	619	651	570	470	507
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	0	0	0	0	0	0	0	0	0
Interest	990	1 879	1 704	1 660	1 468	1 530	1 659	1 528	999	716
Dividends	71	74	195	626	742	752	837	826	1 516	966
Other	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	2 112	2 911	4 119	5 046	5 257	5 533	5 835	6 138	6 361	6 904
4100 Recurrent taxes on immovable property	2 049	2 825	4 031	4 962	5 178	5 426	5 730	6 037	6 273	6 813
Local govt rates and services	2 049	2 825	4 031	4 962	5 178	5 426	5 730	6 037	6 273	6 813
Land tax	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	3	2	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	0	0	0	..	..	..	..	..	..	..
4320 Gift taxes	2	3	2	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	61	83	86	84	79	107	105	101	88	91
Instrument duty	51	75	82	84	79	107	105	101	88	91
Cheque duty	10	8	4	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	13 792	19 054	24 692	31 728	33 162	35 570	37 792	38 567	43 940	45 266
5100 Taxes on production, sale, transfer, etc.	12 887	17 822	23 107	29 584	30 916	33 210	35 262	35 996	41 122	42 517
5110 General taxes	9 885	14 133	19 143	24 587	25 847	27 951	29 521	30 259	35 397	37 210
5111 Value added taxes	9 885	14 133	19 143	24 587	25 847	27 951	29 521	30 259	35 397	37 210
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
Motor vehicles	..	..	..	..	..	..	..	..	..	..
Other sales tax	..	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 002	3 689	3 964	4 997	5 069	5 259	5 741	5 737	5 725	5 307

5121 Excise duties	2 148	2 305	1 782	2 280	2 222	2 204	2 613	2 460	2 111	1 823
On alcoholic beverages	436	516	622	672	684	699	722	710	780	805
Beer	201	264	207	262	265	265	274	268	308	318
Wine	100	154	181	216	218	227	225	221	229	236
Spirits	135	98	234	194	201	207	223	221	243	251
Tobacco	764	834	220	362	352	399	483	485	45	2
Motor vehicles	0	0	0	0	0	0	0	0	0	0
Refined sugar	0	0	0	0	0	0	0	0	0	0
CA petroleum fuels	810	852	872	1 185	1 137	1 057	1 201	1 075	1 084	811
NRF fuel excise	0	0	0	0	0	0	0	0	0	0
Local petroleum fuels	27	30	32	33	25	23	181	167	179	179
CA mileage tax	0	0	0	0	0	0	0	0	0	0
NRF mileage tax	0	0	0	0	0	0	0	0	0	0
Road user charges	0	0	0	0	0	0	0	0	0	0
Energy resources levy	111	73	36	28	24	26	26	23	23	26
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	648	1 083	1 916	2 442	2 550	2 738	2 814	3 001	3 292	3 226
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	206	301	266	275	297	317	314	276	322	258
Lottery (national)	167	256	253	260	281	301	299	266	314	256
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	39	45	13	15	16	16	15	10	8	2
Film hire tax	0	0	0	0	0	0	0	0	0	0
Domestic air travel tax	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	..	..	..	..	..	..	..	..	..
Foreign travel tax	..	..	..	..	..	..	..	..	..	..
International departure tax	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	905	1 232	1 585	2 144	2 246	2 360	2 530	2 571	2 818	2 749
5210 Recurrent taxes	905	1 232	1 585	2 144	2 246	2 360	2 530	2 571	2 818	2 749
Motor vehicle registration	181	221	172	214	223	227	227	226	231	238
Heavy traffic fees	532	731	1 016	1 381	1 469	1 551	1 673	1 716	1 930	1 853
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	192	280	397	549	554	582	630	629	657	658
Local authority fees and charges	192	280	397	549	554	582	630	629	657	658
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	14	5	2	7	1	2	2	1	7
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	14	5	2	7	1	2	2	1	7

Note: .. Not available

For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.

From 1993, data are on accrual basis.

Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of tax liability paid out to taxpayers is not identifiable.

Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.

Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.

Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.

Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.

Source: Statistics New Zealand.

Table 4.21. Pakistan: Details of tax revenue

Million PKR

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	3 660 418	3 969 248	4 469 282	4 477 136	4 751 049	5 742 821	6 925 347
1000 Taxes on income, profits and capital gains	1 191 602	1 343 197	1 536 636	1 445 594	1 524 252	1 731 860	2 280 470
1100 Of individuals
1110 On income and profits
1120 On capital gains
1200 Corporate
1210 On profits
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	1 191 602	1 343 197	1 536 636	1 445 594	1 524 252	1 731 860	2 280 470
2000 Social security contributions	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	39 344	45 203	68 305	77 422	68 799	55 217	70 888
Other taxes on property	3 860	7 036	5 551	7 026	9 651	0	0
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	35 484	38 167	62 754	70 396	59 148	55 217	70 888
Stamp duties	35 484	38 167	62 754	70 396	59 148	55 217	70 888
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 337 870	2 498 665	2 782 433	2 857 677	3 050 890	3 831 206	4 433 346
5100 Taxes on production, sale, transfer, etc	2 318 793	2 477 383	2 758 310	2 832 827	3 032 911	3 804 427	4 397 127
5110 General taxes on goods and services	1 453 437	1 494 052	1 715 170	1 667 768	1 829 790	2 283 831	2 887 576
5111 Value added taxes	1 453 437	1 494 052	1 715 170	1 667 768	1 829 790	2 283 831	2 887 576
Sales tax	1 323 685	1 323 261	1 491 310	1 464 887	1 596 821	1 990 186	2 531 856
Sales tax on services	129 752	170 791	223 860	202 881	232 969	293 645	355 720
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	865 356	983 331	1 043 140	1 165 059	1 203 121	1 520 596	1 509 551
5121 Excises	459 176	487 313	434 815	479 662	576 743	755 412	500 053
Excise duty	197 461	205 205	214 431	242 865	258 113	285 290	329 874
Petroleum levy	149 290	166 697	178 874	206 308	293 681	424 654	127 529
Petroleum levy on LPG	0	0	2 122	3 714	3 247	3 507	3 659
Gas infrastructure development cess	79 771	42 149	15 176	21 471	9 346	19 438	18 619
Natural gas development surcharge	32 654	73 262	24 212	5 304	12 356	22 523	20 372
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	406 180	496 018	608 325	685 397	626 378	765 184	1 009 498
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	19 077	21 282	24 123	24 850	17 979	26 779	36 219
5210 Recurrent taxes	19 077	21 282	24 123	24 850	17 979	26 779	36 219
5211 Paid by households: motor vehicles	19 077	21 282	24 123	24 850	17 979	26 779	36 219
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0

5213 Paid in respect of other goods	..	..	..	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	..	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	..	91 602	82 183	81 908	96 443	107 108	124 538	140 643	140 643
6100 Paid solely by business	..	..	..	0	0	0	0	0	0	0	0
6200 Other	..	..	..	91 602	82 183	81 908	96 443	107 108	124 538	140 643	140 643

Note: .. Not available

Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Heading 1000: The figures refer to total direct taxes, consisting primarily of income tax and Workers Welfare Fund, both of which are classified as taxes on income and profits according to the OECD Revenue Statistics Interpretative Guide.

Heading 4000: Other taxes on property data are not available separately after 2019. They are included in other local tax revenues classified under heading 6200.

Heading 5121: Excise duty is levied by both federal government and provincial governments. The segregation is not available before 2020, therefore excise duty is attributed entirely to the federal government during this period as the federal portion accounts for the majority according to current segregation.

Source: Pakistan Bureau of Statistics.

StatLink  <https://stat.link/qh3lay>

Table 4.22. Papua New Guinea: Details of tax revenue

Million PGK

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 366	3 869	6 573	9 142	9 476	10 102	10 766	11 311	10 271	11 307
1000 Taxes on income, profits and capital gains	936	2 615	4 562	5 956	5 286	5 474	6 119	6 070	5 668	6 356
1100 Of individuals	552	842	1 553	3 037	2 844	3 094	3 102	3 212	3 517	3 468
1110 On income and profits	552	842	1 553	3 037	2 844	3 094	3 102	3 212	3 517	3 468
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	384	1 772	3 009	2 919	2 441	2 380	3 017	2 858	2 151	2 888
1210 On profits	384	1 772	3 009	2 919	2 441	2 380	3 017	2 858	2 151	2 888
Corporate Income Tax	262	518	1 201	2 375	2 094	1 950	1 933	1 697	1 554	1 690
Mining and Petroleum Tax	0	1 076	1 476	169	92	114	775	760	183	635
Royalty tax	2	3	6	11	27	26	26	26	30	30
Management tax	1	2	4	7	18	17	18	17	20	20
Dividend withholding tax	54	155	279	195	133	182	155	215	216	366
Interest withholding tax	64	18	42	162	79	91	111	128	135	127
Non-Resident Insurers Withholding Tax	0	0	0	0	0	0	0	15	13	20
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	2	2	0	14	11	9	2	1	1
4000 Taxes on property	44	47	65	51	79	42	100	47	43	1
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	44	47	65	51	79	42	100	47	43	1
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	386	1 205	1 944	3 134	4 097	4 575	4 538	5 192	4 560	4 948
5100 Taxes on production, sale, transfer, etc	386	1 205	1 944	3 134	4 097	4 575	4 538	5 192	4 560	4 948
5110 General taxes on goods and services	325	537	874	1 637	2 516	2 733	2 518	2 768	2 543	2 659
5111 Value added taxes	321	532	865	1 571	2 509	2 697	2 498	2 751	2 535	2 652
Goods and services tax (inland collection)	177	371	629	1 068	1 103	1 131	1 120	1 368	1 325	1 451
Goods and services tax (port collection)	144	161	236	503	873	1 299	1 089	1 106	982	1 104
Goods and services tax (refunds)	0	0	0	0	533	267	288	276	228	98
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	4	6	9	66	8	36	20	17	8	7
5120 Taxes on specific goods and services	61	667	1 070	1 497	1 581	1 842	2 020	2 424	2 016	2 289
5121 Excises	..	334	611	802	876	1 105	1 075	1 361	1 075	1 281
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	101	189	243	243	246	325	409	380	380
5124 Taxes on exports	..	136	174	316	294	297	392	398	399	399
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	61	95	97	136	168	193	228	256	163	229
Gaming taxes	58	92	93	126	164	179	205	227	158	228
Departure tax	3	3	4	9	4	14	23	29	5	1
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0

5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Total tax revenues are not available for 2000 and 2001 as the data are incomplete, and do not include customs revenues for these two years.

Corporate Income Tax: includes revenues from Non-Resident Insurers Withholding Tax until 2019.

Source: Department of Finance; PNG Custom Service; Internal Revenue Commission.


StatLink  <https://stat.link/wl56a7>

Table 4.23. Philippines: Details of tax revenue

Million PHP

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	564 322	863 579	1 333 696	2 262 535	2 456 162	2 778 684	3 176 982	3 525 101	3 203 316	3 505 520
1000 Taxes on income, profits and capital gains	217 797	344 954	523 186	910 286	990 968	1 105 874	1 126 014	1 257 602	1 156 254	1 159 792
1100 Of individuals	83 005	118 582	167 605	309 439	344 081	391 049	386 748	499 450	467 997	526 961
1110 On income and profits	78 228	113 549	158 325	292 548	325 446	367 166	359 901	473 098	448 714	497 319
1120 On capital gains	4 777	5 033	9 280	16 891	18 635	23 883	26 847	26 352	19 283	29 642
1200 Corporate	116 980	190 628	328 446	567 542	615 493	683 092	702 415	716 690	646 695	594 440
1210 On profits	114 871	188 876	324 595	559 522	605 727	676 031	692 067	706 474	641 242	585 261
1220 On capital gains of corporates	2 110	1 752	3 851	8 020	9 766	7 061	10 348	10 215	5 453	9 180
1300 Unallocable between 1100 and 1200	17 812	35 744	27 135	33 305	31 395	31 732	36 851	41 462	41 563	38 391
2000 Social security contributions	74 180	107 880	168 434	319 106	343 545	372 421	433 582	503 275	503 075	563 295
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	19 918	23 269	34 045	97 598	101 003	111 496	128 526	149 542	151 216	172 689
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	54 262	84 611	134 389	221 508	242 542	260 925	305 056	353 733	351 859	390 607
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	17 401	29 463	40 418	63 476	65 409	77 961	82 940	87 364	85 098	99 733
4100 Recurrent taxes on immovable property	14 947	25 697	33 224	48 484	49 973	61 583	66 041	70 049	70 863	78 196
Real property tax (local government)	14 947	25 697	33 224	48 484	49 973	61 583	66 041	70 049	70 863	78 196
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	480	1 017	1 981	5 636	6 638	7 467	7 155	7 219	4 854	9 910
4310 Estate and inheritance taxes	302	693	1 451	3 341	4 723	5 001	3 654	3 299	2 100	4 618
4320 Gift taxes	178	324	531	2 294	1 915	2 466	3 501	3 920	2 754	5 292
4400 Taxes on financial and capital transactions	1 974	2 749	5 213	9 356	8 798	8 910	9 744	10 095	9 380	11 627
Stock transactions (RA 7717)	1 974	2 749	5 213	9 356	8 798	8 910	9 744	10 095	9 380	11 627
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	237 243	344 362	549 889	884 133	962 763	1 118 976	1 365 047	1 496 801	1 306 842	1 486 869
5100 Taxes on production, sale, transfer, etc	234 202	337 155	540 594	872 833	949 396	1 103 612	1 349 435	1 481 146	1 295 206	1 469 562
5110 General taxes on goods and services	96 136	156 667	330 793	563 112	619 115	702 012	784 228	832 787	676 922	770 512
5111 Value added taxes	96 136	156 667	330 793	563 112	619 115	702 012	784 228	832 787	676 922	770 512
Domestic VAT	53 879	87 855	173 284	295 502	331 414	365 235	358 169	406 084	351 849	385 666
VAT on imports	42 257	68 813	157 509	267 610	287 701	336 776	426 059	426 703	325 073	384 846
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	138 066	180 487	209 802	309 721	330 281	401 600	565 207	648 359	618 284	699 050
5121 Excises	63 954	76 415	88 247	197 278	208 791	270 346	383 438	447 062	426 853	483 519
Domestic excises	61 677	61 816	67 203	158 319	163 505	209 493	290 612	317 267	296 169	317 689
Alcohol products	12 997	17 012	21 781	42 214	50 272	61 050	68 809	76 999	77 917	90 128
Tobacco products	17 427	23 709	31 730	99 505	95 055	125 910	136 005	147 633	149 651	176 486
Petroleum products	28 297	18 709	9 832	11 888	13 111	15 512	39 002	42 709	27 602	7 370
Automobiles	0	0	0	2 452	3 128	4 308	5 814	5 523	2 310	2 778
Mineral products	243	251	1 306	2 079	1 758	2 251	4 918	5 453	5 900	7 872
Others	2 712	2 134	2 555	182	181	462	36 064	38 952	32 789	33 054
Excises on imports	2 277	14 599	21 044	38 959	45 286	60 853	92 825	129 795	130 684	165 830
Alcohol products	..	1 307	2 807	1 324	1 520	1 888	2 293	2 746	2 011	2 349
Tobacco products	..	312	167	3	1	949	498	147	419	233
Petroleum products	..	9 606	9 260	13 159	10 866	15 696	43 964	85 709	100 281	136 541
Automobiles	..	2 711	8 114	24 027	32 391	41 485	41 446	34 006	19 273	18 263
Mineral products	..	0	101	224	264	282	1 338	3 006	4 316	4 651
Others	..	663	596	222	244	554	3 286	4 181	4 385	3 793
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	50 472	71 154	80 687	60 966	63 379	60 555	74 227	73 812	81 930	92 887
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0

5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	23 639	32 919	40 868	51 477	58 111	70 700	107 543	127 484	109 501	122 644
Banks and financial institutions	9 538	14 892	22 857	26 915	29 602	33 471	33 087	50 876	45 350	48 643
Travel tax (CHED/NCAA)	1 043	1 164	1 512	1 770	1 694	2 894	3 084	3 487	1 203	42
Immigration tax (BID)	47	40	59	72	87	115	165	241	69	36
Other	13 011	16 823	16 440	22 720	26 728	34 220	71 207	72 880	62 879	73 923
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	3 041	7 207	9 295	11 300	13 367	15 364	15 612	15 655	11 636	17 307
5210 Recurrent taxes	3 041	7 207	9 295	11 300	13 367	15 364	15 612	15 655	11 636	17 307
LTO-Motor Vehicle Users' Tax	3 041	7 207	9 295	11 300	13 367	15 364	15 612	15 655	11 636	17 307
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	17 702	36 921	51 768	85 534	93 475	103 452	169 400	180 059	152 046	195 831
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	17 702	36 921	51 768	85 534	93 475	103 452	169 400	180 059	152 046	195 831
Documentary Stamp Tax	16 170	29 431	42 629	72 073	80 151	85 916	139 168	145 970	124 521	156 734
DENR-Forest charges	175	84	239	128	136	164	192	250	322	493
Miscellaneous taxes	1 356	4 543	4 391	6 219	5 888	9 086	19 708	22 684	18 244	26 636
Other taxes (local government)	0	2 863	4 509	7 114	7 300	8 286	10 331	11 155	8 960	11 968

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Heading 5121: The category 'Others' cover excise taxes from sweetened beverages, cosmetic procedures, and non-essentials or miscellaneous goods.

Source: Department of Finance of the Philippines.

Table 4.24. Samoa: Details of tax revenue

Million WST

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	273	341	495	514	523	572	563	543	550
1000 Taxes on income, profits and capital gains	..	56	84	114	117	116	132	130	129	131
1100 Of individuals	..	52	46	64	69	68	68	69	69	73
1110 On income and profits	..	52	46	64	69	68	68	69	69	73
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	3	38	51	48	48	64	60	60	58
1210 On profits	..	3	38	51	48	48	64	60	60	58
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	..	0	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	2	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	..	..	..	..	..	..	..	..
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	..	0	..	..	..	..	..	..	..	..
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	0	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	..	2	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	216	257	380	397	408	440	434	414	419
5100 Taxes on production, sale, transfer, etc	..	216	257	380	397	408	440	434	414	419
5110 General taxes on goods and services	..	100	119	200	198	209	229	232	218	221
5111 Value added taxes
VAGST on Imports	..	82	..	..	..	..	..	..	..	..
VAGST on sales of goods and services	..	19	..	..	..	..	..	..	..	..
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	115	137	181	199	199	211	202	196	198
5121 Excises	..	72	95	120	134	127	133	132	127	125
Petroleum Levy	..	3	..	..	..	..	..	..	..	..
Import Excise	..	29	..	..	..	..	..	..	..	..
Domestic Excise	..	40	..	..	..	..	..	..	..	..
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	41	38	54	55	59	63	55	60	67
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	3	4	6	10	13	15	14	9	6
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022. The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

The data from 2009 were provided on the basis of the IMF's GFSM 2014 classification. Prior to this year, data were provided on a different basis. The differences between the two sets of data are indicated below for the relevant tax revenue categories.

Heading 1000: Income tax revenues from 2009 onwards are net of income tax refunds. Prior to 2009, the income tax revenue figures are gross of refunds

Heading 5111: VAGST revenues from 2009 onwards are net of aid, loan payments by Treasury and VAGST paid by Government departments.

Heading 5123: Import duty from 2009 onwards is net of aid and loan payments by Treasury.

Heading 5126: Data from 2009 include revenues from fisheries' licences. Fisheries' licences revenues are usually classified as non-tax revenues according to the OECD classification set out in Annex A of the Interpretative Guide, but could not be distinguished from other revenues from taxes on specific services.

Source: Bureau of Statistics of Samoa.

StatLink  <https://stat.link/bpg85n>

Table 4.25. Singapore: Details of tax revenue

Million SGD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	25 627	25 687	41 848	55 647	58 699	66 363	66 203	67 645	61 409	74 761
1000 Taxes on income, profits and capital gains	13 538	12 912	18 687	24 890	26 378	32 065	30 818	32 535	32 997	37 132
1100 Of individuals	3 543	3 425	6 470	9 235	10 526	10 724	11 706	12 368	12 748	14 223
1110 On income and profits	3 543	3 425	6 470	9 235	10 526	10 724	11 706	12 368	12 748	14 223
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	9 509	8 589	11 260	14 253	14 378	19 810	17 523	18 530	18 631	21 051
1210 On profits	9 509	8 589	11 260	14 253	14 378	19 810	17 523	18 530	18 631	21 051
From corporate profits	8 316	7 340	10 687	13 815	13 602	14 944	16 032	16 732	16 112	18 196
Statutory board contributions	1 192	1 249	573	438	776	4 866	1 491	1 798	2 519	2 855
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	486	898	957	1 402	1 474	1 532	1 590	1 637	1 618	1 859
Withholding taxes	486	898	957	1 402	1 474	1 532	1 590	1 637	1 618	1 859
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	2 863	2 876	6 080	7 224	7 638	9 345	9 256	8 961	7 024	11 435
4100 Recurrent taxes on immovable property	1 535	1 829	2 798	4 456	4 359	4 440	4 649	4 761	3 128	4 672
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	71	81	5	-1	0	0	0	0	0	1
4310 Estate and inheritance taxes	71	81	5	-1	0	0	0	0	0	1
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	1 257	967	3 277	2 769	3 278	4 905	4 607	4 199	3 896	6 762
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	7 967	8 722	14 376	17 657	18 638	18 933	19 499	19 466	17 782	20 916
5100 Taxes on production, sale, transfer, etc	5 462	7 289	12 525	15 897	16 490	16 781	16 876	17 047	15 442	18 691
5110 General taxes	2 121	3 815	8 198	10 345	11 078	10 960	11 137	11 164	10 346	12 628
5111 Value added taxes	2 121	3 815	8 198	10 345	11 078	10 960	11 137	11 164	10 346	12 628
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 341	3 474	4 327	5 552	5 412	5 821	5 739	5 883	5 096	6 063
5121 Excises	1 847	1 974	2 048	2 833	2 730	3 133	3 075	3 264	3 374	3 750
Liquors	..	368	470	638	640	663	678	678	742	759
Tobacco	..	713	889	1 205	986	1 174	1 122	1 160	1 476	1 356
Petroleum Products	..	373	419	584	596	827	784	986	874	1 109
Motor Vehicles	..	518	267	399	502	463	486	435	282	328
Compressed Natural Gas Unit Duty	..	0	0	2	1	1	0	0	0	0
Others	..	3	5	5	5	5	6	5	1	1
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1 494	1 501	2 279	2 719	2 682	2 688	2 664	2 620	1 722	2 313
Betting duty	1 494	1 501	2 279	2 719	2 682	2 688	2 664	2 620	1 722	2 313
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	2 506	1 432	1 851	1 760	2 148	2 153	2 623	2 419	2 341	2 424
5210 Recurrent taxes	2 506	1 432	1 851	1 760	2 148	2 153	2 623	2 419	2 133	2 226
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..

5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	208	198
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	1 259	1 177	2 706	5 876	6 045	6 019	6 629	6 683	3 606	5 278	5 278
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0	0
6200 Other	1 259	1 177	2 706	5 876	6 045	6 019	6 629	6 683	3 606	5 278	5 278

Note: .. Not available

Data are on a fiscal year basis ending 31st March. For example, the data for 2021 represent 1 April 2021 to 31 March 2022.

The data are on a cash basis.

For some headings, components may not sum up to the total due to rounding issues.

Heading 2000: There are no social security contributions in Singapore.

Heading 4100: Recurrent taxes on immovable property includes tax levied on all private properties, as well as properties owned by statutory boards.

Heading 5123: Customs and import duties are included in heading 5121 as disaggregation is not available.

Heading 5220: This heading includes carbon tax. Singapore started the collection of carbon tax in fiscal year 2020.

Source: Ministry of Finance of Singapore.

StatLink  <https://stat.link/tbvjdj3>

Table 4.26. Solomon Islands: Details of tax revenue

Million SBD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 376	2 392	2 367	2 632	3 013	2 623	2 382	2 361
1000 Taxes on income, profits and capital gains	418	719	690	780	794	757	690	714
1100 Of individuals	280	437	411	491	505	509	406	412
1110 On income and profits	280	437	411	491	505	509	406	412
1120 On capital gains	0	0	0	0	0	0	0	0
1200 Corporate	137	283	278	289	288	248	284	302
1210 On profits	137	283	278	289	288	248	284	302
Dividend Withholding Tax (WHT)	41	118	106	114	86	43	71	119
Non-resident WHT	43	71	68	66	59	71	74	48
Resident WHT	53	94	105	110	143	134	138	135
1220 On capital gains of corporates	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	8	19	17	14	16	15	12	11
4100 Recurrent taxes on immovable property	0	0	0	0	0	0	0	0
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	8	19	17	14	16	15	12	11
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	951	1 654	1 660	1 838	2 204	1 852	1 680	1 636
5100 Taxes on production, sale, transfer, etc	944	1 638	1 643	1 821	2 188	1 834	1 660	1 618
5110 General taxes on goods and services	458	721	682	773	867	750	703	759
5111 Value added taxes	0	0	0	0	0	0	0	0
5112 Sales tax	458	721	682	773	867	750	703	759
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	486	917	961	1 047	1 321	1 084	957	859
5121 Excises	106	144	163	173	233	198	221	202
Tobacco	59	89	95	109	139	122	139	130
Beer	34	49	61	63	93	55	52	71
Spirits	12	6	7	2	0	18	23	0
Other	0	0	0	0	0	4	6	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	136	214	215	243	295	261	256	0
5124 Taxes on exports	245	560	582	631	794	624	481	384
Export duty on minerals	2	1	2	1	1	2	0	2
Export duty on shells	1	1	0	0	1	0	1	1
Export duty on fish	2	1	1	2	1	2	1	1
Export duty on timber/log	240	469	579	627	790	618	477	377
Export duty on other products	0	88	1	1	1	2	2	3
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	7	16	17	17	16	18	19	19

5210 Recurrent taxes	..	..	7	16	17	17	16	18	19	19
5211 Paid by households: motor vehicles	..	..	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	..	..	7	16	17	17	16	18	19	19
5220 Non-recurrent taxes	..	..	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	..	0	0	0	0	0	0	0	0
6000 Other taxes	..	..	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

Figures exclude tax revenues collected by sub-national governments as the data are not available.

Some revenues (e.g. customs fees, penalties) amounting to about 2,35 million in 2021 are considered as non-tax revenues according to the OECD classification, described in the interpretative guide in Annex A. The national classification of Solomon Islands classifies these revenues as tax revenues.

Source: Solomon Islands Ministry of Finance and Treasury.

StatLink  <https://stat.link/bd3u2y>

Table 4.27. Thailand: Details of tax revenue

Million THB

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	740 147	1 403 136	1 870 452	2 568 168	2 595 696	2 673 414	2 856 898	2 897 782	2 614 153	2 624 302
1000 Taxes on income, profits and capital gains	235 421	491 796	682 860	895 205	894 058	893 754	975 030	1 031 929	912 618	923 794
1100 Of individuals	87 420	138 383	187 687	268 290	283 003	275 928	281 123	298 444	297 266	295 286
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	148 001	353 413	495 173	626 915	611 055	617 826	693 907	733 486	615 352	628 508
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains of corporates	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	27 073	68 793	132 394	144 803	145 693	153 488	162 127	172 134	151 347	107 236
2100 Employees	12 704	33 926	0	66 027	68 574	70 993	75 249	79 418	69 116	46 626
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	14 369	33 926	127 844	70 103	72 714	74 681	78 656	83 320	73 280	50 670
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	941	4 549	8 674	4 405	7 814	8 222	9 396	8 951	9 940
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	16 283	32 602	24 666	68 157	60 364	73 946	78 533	78 277	37 135	35 790
4100 Recurrent taxes on immovable property	9 094	14 095	24 592	33 530	33 751	37 955	38 166	37 098	6 047	5 366
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	74	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	65	218	449	158	364
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	7 189	18 508	0	34 627	26 613	35 927	40 149	40 731	30 930	30 060
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	457 826	791 565	1 016 829	1 442 327	1 477 187	1 533 483	1 620 247	1 596 431	1 495 090	1 540 057
5100 Taxes on production, sale, transfer, etc	444 986	769 142	990 052	1 262 437	1 312 202	1 386 480	1 456 652	1 447 646	1 335 974	1 405 282
5110 General taxes on goods and services	171 113	343 678	388 856	535 121	558 192	584 342	633 623	596 676	552 496	625 344
5111 Value added taxes	169 425	314 592	388 856	535 121	558 192	584 342	633 623	596 676	552 496	625 344
5112 Sales tax	1 688	29 086	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	273 873	425 464	601 197	727 316	754 010	802 138	823 029	850 969	783 479	779 937
5121 Excises	180 884	294 687	478 257	559 388	589 363	642 966	662 141	683 725	635 347	621 703
5122 Profits of fiscal monopolies	5 310	5 985	4 879	8 106	5 148	7 116	174	928	643	3 124
5123 Customs and import duties	84 902	107 393	92 675	100 156	97 400	90 485	93 665	97 837	84 072	92 726
5124 Taxes on exports	2 329	3 888	168	202	103	81	143	209	133	260
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	448	13 300	25 218	59 463	61 996	61 490	66 905	68 270	63 283	62 125
5127 Other taxes on internat. trade and transactions	0	210	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	12 840	22 424	26 777	179 890	164 985	147 003	163 595	148 785	159 116	134 775
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	3 544	18 379	13 703	17 677	18 394	18 743	20 962	19 010	17 963	17 426
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Data are on a fiscal year basis ending 30th September. For example, the data for 2021 represents 1 October 2020 to 30 September 2021.

The data are on a cash basis.

Tax revenues submitted by the Ministry of Finance for 2000 - 2012 are based on data gathered by the IMF.

Source: Ministry of Finance in Thailand.

StatLink  <https://stat.link/47zgx9>

Table 4.28. Tokelau: Details of tax revenue

Thousand NZD

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	1 694	2 151	2 176	2 518	2 843	3 040	3 279	3 442
1000 Taxes on income, profits and capital gains	866	1 100	1 188	1 404	1 346	1 631	1 667	1 719
1100 Of individuals	866	1 100	1 188	1 404	1 346	1 631	1 667	1 719
1110 On income and profits
1120 On capital gains
1200 Corporate	0	0	0	0	0	0	0	0
1210 On profits
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	0	0	0	0	0
4100 Recurrent taxes on immovable property
4110 Households
4120 Others
4200 Recurrent taxes on net wealth
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions
4500 Other non-recurrent taxes on property
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	828	1 051	988	1 114	1 497	1 409	1 612	1 723
5100 Taxes on production, sale, transfer, etc	828	1 051	988	1 114	1 497	1 409	1 612	1 723
5110 General taxes on goods and services	0	0	0	0	0	0	0	0
5111 Value added taxes	0	0	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	828	1 051	988	1 114	1 497	1 409	1 612	1 723
5121 Excises	827	1 050	984	1 104	1 489	1 406	1 612	1 719
Duty On Tobacco	379	558	539	702	966	948	1 101	1 115
Duty On Liquor	222	288	251	200	266	240	288	332
Duty On General Goods : resale	226	204	194	202	257	218	223	272
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	1	4	10	8	3	0	4
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0
5210 Recurrent taxes
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available

Data are reported on a fiscal year basis beginning 1st July. For example, the data for 2021 represent the period from July 2021 to June 2022.
The data are on a cash basis.

Source: National Statistics Office of Tokelau.

StatLink  <https://stat.link/jkrz0o>

Table 4.29. Vanuatu: Details of tax revenue

Million VUV

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	6 098	7 362	11 089	13 477	13 324	16 249	17 976	18 254	14 732	11 543
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1110 On income and profits	0	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1210 On profits	0	0	0	0	0	0	0	0	0	0
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	196	267	485	402	383	488	566	648	495	299
4100 Recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..	..	..
4500 Other non-recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	5 902	7 095	10 603	13 075	12 941	15 761	17 410	17 606	14 237	11 244
5100 Taxes on production, sale, transfer, etc	5 902	7 095	8 829	10 898	10 708	13 024	14 713	14 598	12 269	10 068
5110 General taxes on goods and services	3 441	4 526	4 301	5 769	5 549	6 912	8 235	8 134	6 495	5 364
5111 Value added taxes	3 441	4 526	4 301	5 769	5 549	6 912	8 235	8 134	6 495	5 364
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 461	2 569	4 528	5 130	5 159	6 112	6 478	6 464	5 773	4 705
5121 Excises	76	154	1 882	2 180	2 219	2 578	2 784	2 830	2 633	2 142
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	2 385	2 415	2 646	2 950	2 940	3 534	3 694	3 635	3 140	2 563
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	0	0	0	0	0	0	0	0	0	0
5210 Recurrent taxes	..	..	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	1 774	2 177	2 233	2 737	2 697	3 008	1 968	1 176
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..

Note: .. Not available

Year ending December 31st.

Source: Department of Finance and Treasury of Vanuatu.

StatLink  <https://stat.link/z9riwg>

Table 4.30. Viet Nam: Details of tax revenue

Billion VND

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Total tax revenue	..	172 722	546 771	943 196	1 035 456	1 158 960	1 285 632	1 458 674	1 421 593	1 545 120
1000 Taxes on income, profits and capital gains	..	80 081	174 931	256 753	254 916	295 983	345 256	380 016	372 123	446 748
1100 Of individuals	..	4 234	26 276	56 723	65 239	78 783	94 364	109 406	115 150	127 655
1110 On income and profits	..	4 234	26 276	56 723	65 239	78 783	94 364	109 406	115 150	127 655
1120 On capital gains	..	0	0	0	0	0	0	0	0	0
1200 Corporate	..	75 847	148 655	200 030	189 677	217 200	250 892	270 610	256 973	319 093
1210 On profits	..	75 847	148 655	200 030	189 677	217 200	250 892	270 610	256 973	319 093
1220 On capital gains of corporates	..	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	0	0	0	0	0
2000 Social security contributions	80 855	217 755	256 391	290 861	331 611	406 947	433 147	432 030
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	80 855	217 755	256 391	290 861	331 611	406 947	433 147	432 030
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	0	0	0	0	0	0	0	0	0
4000 Taxes on property	..	647	1 452	1 537	1 479	1 726	1 901	2 060	2 073	2 035
4100 Recurrent taxes on immovable property	..	647	1 452	1 537	1 479	1 726	1 901	2 060	2 073	2 035
4110 Households	..	515	1 396	1 479	1 419	1 687	1 874	2 040	2 067	2 025
4120 Others	..	132	56	58	60	39	27	20	6	10
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	0	..	..	..	..	..	..	..	..
4320 Gift taxes	..	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	91 994	289 533	467 151	522 670	570 390	606 864	669 652	614 250	664 307
5100 Taxes on production, sale, transfer, etc	..	89 197	276 922	444 746	495 359	542 777	574 455	629 462	579 427	626 141
5110 General taxes on goods and services	..	45 878	155 022	251 758	269 627	314 508	344 063	362 691	340 068	375 649
5111 Value added taxes	..	45 878	155 022	251 758	269 627	314 508	344 063	362 691	340 068	375 649
Domestic VAT	..	31 424	98 739	181 770	192 562	212 518	228 840	247 100	241 262	249 539
VAT on imports	..	14 454	56 283	69 988	77 065	101 990	115 223	115 591	98 806	126 110
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	43 319	121 900	192 988	225 732	228 269	230 392	266 771	239 359	250 492
5121 Excises	..	43 319	121 900	192 988	225 732	228 269	230 392	266 771	239 359	250 492
Domestic excises	..	15 716	37 311	66 653	85 853	86 585	96 025	106 753	100 090	102 160
Environmental protection tax	..	3 943	10 521	27 020	43 632	44 666	47 050	63 075	60 631	58 592
Excise tax on imports	..	23 660	74 068	99 315	96 247	97 018	87 317	96 943	78 638	89 740
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	0	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and to perform activities	..	2 797	12 611	22 405	27 311	27 613	32 409	40 190	34 823	38 166
5210 Recurrent taxes	..	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes	..	2 797	12 611	22 405	27 311	27 613	32 409	40 190	34 823	38 166
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other

Note: .. Not available

Year ending 31st December.

The data are on a cash basis.

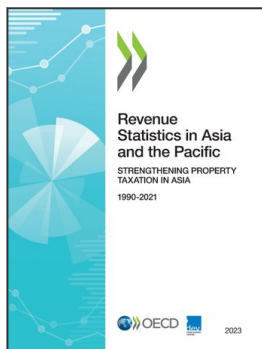
The figures include both central government and sub-national government revenues, but segregation is not available.

Heading 2000: The data consist of revenues from social insurance, health insurance and unemployment insurance. Compulsory contributions from employers and employees account for the majority of these revenues. The data also include a smaller amount of voluntary contributions and other revenues that are not considered as tax revenues according to the OECD classification described in the Interpretative Guide, as they cannot be distinguished from the total. Data are not available before 2010.

Heading 4110: This heading shows the revenues from the land and housing tax. A distinction between the amounts paid by households and the amounts paid by other taxpayers could not be made.

Source: General Statistics Office Viet Nam.

StatLink  <https://stat.link/26oq4x>



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