

TAX LEVELS AND TAX STRUCTURES, 1990-2021

Table 3.5. Taxes on income and profits (1000) as percentage of GDP

| | 2000 | 2005 | 2010 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|----------------------------------------|------|------|------|------|------|------|------|------|------|------|
| Armenia | .. | .. | 4.4 | 8.4 | 9.1 | 8.1 | 8.8 | 9.0 | 9.1 | 8.4 |
| Australia ¹ | 17.6 | 17.6 | 14.3 | 15.8 | 15.8 | 16.8 | 17.2 | 16.4 | 16.8 | .. |
| Bangladesh | 1.7 | 1.9 | 3.2 | 4.0 | 3.6 | 3.6 | 3.4 | 3.3 | 3.8 | .. |
| Bhutan | 5.9 | 4.9 | 9.0 | 7.6 | 6.8 | 7.2 | 6.9 | 6.2 | 5.4 | 6.7 |
| Cambodia | .. | 0.9 | 0.6 | 3.4 | 3.6 | 4.2 | 4.4 | 5.0 | 5.8 | 5.6 |
| China | .. | .. | 4.6 | 5.7 | 5.8 | 5.9 | 6.0 | 5.5 | 5.4 | 5.5 |
| Cook Islands | .. | .. | 10.6 | 9.4 | 9.1 | 9.9 | 10.9 | 8.8 | 10.3 | 8.3 |
| Fiji | .. | .. | 7.1 | 6.1 | 7.1 | 7.6 | 6.6 | 6.0 | 5.2 | 5.0 |
| Georgia | 3.0 | 4.2 | 8.1 | 9.6 | 9.7 | 9.0 | 8.9 | 8.8 | 8.6 | 8.0 |
| Indonesia | 3.8 | 5.8 | 5.2 | 5.2 | 5.4 | 4.8 | 5.1 | 4.9 | 3.8 | 4.2 |
| Japan ¹ | 8.8 | 8.7 | 7.9 | 9.4 | 9.3 | 9.5 | 10.1 | 9.7 | 10.1 | .. |
| Kazakhstan | 8.3 | 13.2 | 9.5 | 6.0 | 5.6 | 5.8 | 6.4 | 6.0 | 5.0 | 5.9 |
| Kyrgyzstan | 2.1 | 3.5 | 4.0 | 3.7 | 3.5 | 3.4 | 3.5 | 3.6 | 3.8 | 4.3 |
| Korea ¹ | 6.0 | 6.3 | 6.3 | 7.2 | 7.7 | 8.1 | 9.1 | 9.0 | 8.6 | 9.9 |
| Lao PDR | .. | .. | 2.6 | 2.9 | 2.6 | 2.5 | 2.4 | 2.4 | 1.9 | 2.3 |
| Malaysia | 7.7 | 9.4 | 9.1 | 9.0 | 8.3 | 8.0 | 8.6 | 8.5 | 7.5 | 8.0 |
| Maldives | .. | 0.4 | 0.6 | 5.0 | 4.8 | 4.5 | 4.0 | 4.1 | 6.3 | 3.3 |
| Mongolia | .. | .. | 10.0 | 5.1 | 4.4 | 5.8 | 6.4 | 6.8 | 5.9 | 7.4 |
| Nauru | .. | .. | .. | 9.4 | 8.7 | 16.2 | 22.7 | 33.8 | 32.5 | 26.6 |
| New Zealand ¹ | 19.5 | 22.7 | 16.3 | 17.3 | 17.5 | 17.4 | 18.1 | 17.2 | 19.1 | 19.3 |
| Pakistan | .. | .. | .. | 3.6 | 3.8 | 3.9 | 3.3 | 3.2 | 3.1 | 3.4 |
| Papua New Guinea | 9.6 | 17.3 | 11.8 | 9.9 | 8.1 | 7.5 | 7.7 | 7.2 | 6.6 | 6.8 |
| Philippines | 5.9 | 5.8 | 5.6 | 6.5 | 6.5 | 6.7 | 6.2 | 6.4 | 6.4 | 6.0 |
| Samoa | .. | 4.2 | 4.8 | 5.2 | 5.2 | 5.1 | 5.5 | 5.5 | 5.9 | 6.0 |
| Singapore | 8.0 | 5.9 | 5.6 | 5.8 | 5.9 | 6.7 | 6.0 | 6.3 | 6.7 | 6.3 |
| Solomon Islands | .. | .. | 5.8 | 6.9 | 6.3 | 6.7 | 6.2 | 5.7 | 5.5 | 5.6 |
| Thailand | 4.9 | 6.6 | 6.4 | 6.6 | 6.2 | 5.9 | 6.0 | 6.1 | 5.7 | 5.8 |
| Tokelau | .. | .. | 9.0 | 7.7 | 8.0 | 9.4 | 8.6 | 10.3 | 10.6 | 11.1 |
| Vanuatu | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Viet Nam | .. | 8.8 | 6.4 | 4.9 | 4.5 | 4.7 | 4.9 | 4.9 | 4.6 | 5.3 |
| Africa (31) average ² | .. | .. | 5.5 | 6.0 | 5.8 | 5.8 | 5.9 | 6.1 | 6.2 | .. |
| Asia-Pacific (29) average ³ | .. | .. | 6.9 | 7.0 | 6.9 | 7.3 | 7.6 | 7.8 | 7.8 | 7.7 |
| LAC average ⁴ | 4.0 | 5.0 | 5.5 | 5.7 | 5.5 | 5.4 | 5.7 | 5.7 | 5.6 | 5.7 |
| OECD average ^{1,5} | 11.4 | 11.2 | 10.2 | 10.9 | 10.9 | 11.2 | 11.3 | 11.3 | 11.3 | .. |

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2022), *Revenue Statistics 2022*.
2. Represents an unweighted average for the 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
3. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. Data for 2020 are used for Australia and Japan in the calculation as data for 2021 are not available.
4. Represents an unweighted average for the 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
5. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.