

Government Revenue Dataset (GRD)

Government Revenue Dataset (2021): country notes

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December 2021

Abstract: This technical note is part of a series of technical notes describing the construction of the Government Revenue Dataset (GRD). This document presents each of the country-specific notes that, until now, have been embedded in the GRD data files. They provide details on sources employed along with general notes, cautions and natural resource revenue- and social contributions-specific notes.

Key words: GRD, government revenue data, tax revenue data, domestic revenue mobilization, natural resource revenues

JEL classification: C82, H20, E00

Acknowledgements: We acknowledge research assistance from Antti Pelanteri and Sami Kotiranta. Any errors are our own.

Related publications:

McNabb, K., A. Opiel, and D. Chachu (2021a). ‘Government Revenue Dataset (2021): Source Selection’. WIDER Technical Note 2021/10. Helsinki: UNU-WIDER. <https://doi.org/10.35188/UNU-WIDER/WTN/2021-10>

Opiel, A., K. McNabb, and D. Chachu (2021b). ‘Government Revenue Dataset (2021): Variable Description’. WIDER Technical Note 2021/11. Helsinki: UNU-WIDER. <https://doi.org/10.35188/UNU-WIDER/WTN/2021-11>

Data: [Government Revenue Dataset](#)

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This study has been prepared within the UNU-WIDER project [GRD – Government Revenue Dataset](#). It is part of UNU-WIDER’s [Domestic Revenue Mobilization \(DRM\)](#) programme, which is financed through specific contributions by the Norwegian Agency for Development Cooperation (Norad).

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<https://doi.org/10.35188/UNU-WIDER/WTN/2021-21>

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Introduction

This technical note is the third in a series based on the UNU-WIDER Government Revenue Dataset (GRD) (UNU-WIDER 2021). The preceding notes have described in detail the variables contained within the GRD (Oppel et al. 2021) and the source selection procedures (McNabb et al. 2021). In this technical note, we present the in-depth country-specific notes that accompany the GRD. Whilst these have always been embedded in the GRD's Excel and Stata files, they are now contained herein, organized country by country in a more user-friendly format. The notes presented here correspond to the 'merged' version of the GRD (i.e. taking the best available data from Central or General Government). For users using only the General or Central versions of the dataset, we encourage that they consult the notes within the data files themselves.

The notes for each country are organized as follows:

Country name (Central / General)

The country name is followed by whether the data comes from the Central, or General Government level (see McNabb (2017) for a fuller discussion of how the different levels of government are treated within the GRD).

- **Sources**

'Source' lists the source of the raw data for a given country, and the years in which it is present.

- **General Notes**

'General Notes' captures and briefly summarizes information that pertains to certain inconsistencies or limitations of the data present. Where relevant, we also include details of our interpretation of the underlying data.

- **Caution Notes**

The 'Caution Notes' provide information where the data has been flagged as potentially unreliable. It details our reasoning for including the flag.

- **Resource Revenue Notes**

The 'Resource Revenue Notes' pertain to any relevant information regarding resource revenues for a given country. This includes our interpretation of the underlying figures, and often compares the figures present to those present in other datasets (particularly the Extractives Industries Transparency Initiative (EITI) summary tables).

- **Social Contributions Notes**

'Social Contributions Notes' detail our understanding of the data related to social contributions in the data. Most often, this shows where we have made assumptions over the presence, and magnitude, of social contributions (i.e. whether missing or zero).

A table of content comes next, to provide an overview and facilitate access to specific country notes.

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Afghanistan (Central Government)

Sources

1980-1989: IMF Country Report

1990-2001: N/A

2002: IMF Country Report

2003-2017: GFS

2018-2020: IMF Country Report

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1980-1989 all resource revenue is categorized as nontax revenue

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2009: 0.74% of GDP

2010: 0.05% of GDP

2011: 0.13% of GDP

2012: 0.50% of GDP

2013: 0.58% of GDP

2014: 0.13% of GDP

2015: 0.21% of GDP

2016: 0.17% of GDP

2017: 0.25% of GDP

2018: 0.36% of GDP

2019: 0.29% of GDP

Social Contributions Notes

1980-1989, 2002: Assumed zero

Albania (General Government)

Sources

1980-1988: N/A

1989-2004: IMF Country Report

2005-2019: GFS

2020: N/A

General Notes

1989: Subcomponents of Tot Revenue do not sum to total, due to inaccuracies in underlying source

1992-2004: GST = VAT + Excise

Caution

1989-1991: Transition from state-owned economy causing large fluctuations in revenue and tax ratios.

2017: There is a large, unexplained jump in CIT revenue for 2017, which is not mirrored in other sources. Exercise caution when employing this observation for empirical analysis

Resource Revenue Notes

1989-2019: Whilst Albania is a mid-level oil producer, it does not, historically, report oil revenues separately. However, data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2009: 0.28% of GDP

2010: 0.32% of GDP

2011: 0.71% of GDP

2012: 0.64% of GDP

2013: 1.29% of GDP

2014: 1.25% of GDP

2015: 1.19% of GDP

2016: 1.45% of GDP

2017: 2.24% of GDP

2018: 2.31% of GDP

Social Contributions Notes

N/A

Algeria (Central Government)

Sources

1980-2017: IMF Country Report

2018-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1980-2015: Based on comparisons with the GFS and the EY Global oil and tax guide 2015 (<http://www.ey.com/Publication/vwLUAssets/EY-2015-Global-oil-and-gas-tax-guide/%24FILE/EY-2015-Global-oil-and-gas-tax-guide.pdf>), it is now clear that much resource revenue is from taxes. (Previously the GRD assumed it was all nontax). The non-resource tax figures here remain valid, however we cannot confidently separate resource revenues into tax and nontax. Thus, we have removed the Nontax, Resource component of Nontax, and Taxes inclusive of resource revenue columns. The Total resource revenue, total non-resource revenue and all non-resource tax columns are all unaffected.

Social Contributions Notes

1980-2015 Assumed zero

Angola (Central Government)

Sources

1980-1984: N/A

1985-2020: IMF Country Report

General Notes

1992-2006: Caution Very difficult to figure out whether or not Trade is inflated by Sales tax/Vat, because the data from the CR's differs greatly from the GFS.

2014-2015: GDP calculated as (Revenue LCU /Revenue % of GDP)*100

Caution

1985-1986 There is a dramatic and unexplained shift in the composition of revenue, suggestive of inconsistency in reporting and the need for caution in employing the data for analysis.

Resource Revenue Notes

1985-1991: Resource revenue reported wholly under tax revenue

2007-2008: Calculated total resource revenue as equal to total resource tax, in line with previous years. However, the relevant IMF CR's make reference to nontax oil revenue. Caution is thus urged.

2013: Whilst all resource revenue here is treated as tax (in line with presentation in current IMF country reports), the GFS (which follows the CR totals quite closely but doesn't line up exactly) reports a large proportion of Nontax 'Rent', which is likely comprised mainly of natural resource earnings. Thus, caution is again urged here.

Social Contributions Notes

1985: Country Report 07/335 Pg75 suggests that Social Security Contributions have existed in some form since 1990, but in these years are likely small, thus we assume =0

1998: Country Report 07/335 Pg75 suggests that Social Security Contributions have existed in some form since 1990, so are treated as missing here

1999-2006: Taken SC figures from GFS and merged with CR data; the years for which we have both GFS and CR figures, the SC's line up closely.

Anguilla (Central Government)

Sources

1980-1999: N/A

2000-2014: GFS

2015-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

2006-2014: Assumed zero

Antigua and Barbuda (Central Government)

Sources

1980-1990: N/A

1991-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

2012-2014: Total revenue comes from GFS

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Armenia (General Government)

Sources

1980-1990: N/A

1991-2002: IMF Country Report

2003-2019: GFS

2020: N/A

General Notes

1991-1993: Converted data from Rubles to drams using conversion rate of 200 Rubles = 1 Dram
[As per footnote in CR 1994]

1995: GST calculated as VAT + Excise

1996-2001: Payroll taxes recategorized as Social contributions. $GST = VAT + Excise$. International Trade calculated as sum of Import and Export.

2002: Direct +Indirect are slightly lower than Total Tax. The reason is unclear, but all subcomponents from the CRS are included. (Direct = Property + Income); (Indirect = GST + Trade + Other); Presumptive income tax is included in Income, but not allocated to either Corp or Individuals. A 'Simplified Tax' is added to Other

2003-2008: The original GFS data does not report Other taxes, leading to an underestimate of Indirect Taxes and a lack of coherence between the Total, Direct and Indirect Tax numbers. We thus calculate other taxes as $Total Tax - Direct - Goods and Services - Trade$, and then calculate a revised figure for Indirect Taxes, which matches perfectly with data from the IMF CRs for earlier years.

Caution

1991-1993 Transition from state-owned economy causing large fluctuations in revenue and tax ratios.

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2016: 1.02% of GDP

2017: 1.59% of GDP

2018: 1.32% of GDP

Social Contributions Notes

1991-1993 Assumed zero

1994: Social actually listed as Payroll in this source, but the later figures match up

1995-2001 For 1996-2011 Payroll taxes were recorded, while after 2001 the same taxes were recorded as social contributions. In the central government data, the payroll taxes do not appear, so the correction here treats those payroll taxes as social contributions, and then separates them from other taxes in total taxes and revenue columns.

2013-2019 The data for 2013 onward displays an inconsistency with how social contributions are classed. They are clearly now bundled up in PIT. Thus, the PIT series is not consistent with previous years. We have also removed the 'excluding SC' columns for 2013-19, as they are also inconsistent with what comes before.

Argentina (General Government)

Sources

1980: N/A

1981-1988: IMF Country Report

1989: N/A

1990-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

1981-1989 divided by 10,000 to convert from Australes to Pesos so that data can be used in conjunction with the Common GDP Series

1985-1988 Added social contributions from IMF CR. They appear in another revenue table and fall under tax revenue (calculated from % of GDP).

Caution

N/A

Resource Revenue Notes

2018: 0.63% of GDP

Social Contributions Notes

N/A

Aruba (Central Government)

Sources

1980-1985: N/A

1986-2018: IMF Country Report

2019-2020: N/A

General Notes

1986-1991: Inconsistencies in classification (i) across country reports, and (ii) between country reports and Aruban MoF data, suggest that the disaggregated categories here are not entirely consistent across time. Some have thus been removed.

2007: Different classifications in this CR mean that in order to match old CR classification,

Direct= Income and Profit +Property+ Services+ Turnover; Indirect = Foreign Exchange + Commodities. We have not classified the subcomponents of Indirect because it is unclear where they should be classified

2008: BBO now (turnover tax) classed as indirect, in accordance with the most recent IMF Art IV report. Direct = (Income and profit + property + commodities + services). Indirect = (BBO + AZV Forex)

2009-2018: Turnover tax (in Dutch: *Belasting op Bedrijfsomzetten*, hereinafter BBO) is an indirect tax levied on the operating revenues realized by entrepreneurs. BBO (rate: 1.5%) <https://home.kpmg.com/xx/en/home/insights/2015/11/aruba--other-taxes-and-levies.html>

Caution Notes

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1986-1995: Set to missing, unclear if zero or not reported.

2008-2015: Missing

Australia (General Government)

Sources

1980-2019: OECD Tax Statistics

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1980-2019 Australia collects a small, but non-negligible amount of revenue from the mining sector (recent estimates place this at around 1% of GDP).

Social Contributions Notes

N/A

Austria (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N /A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Azerbaijan (Central Government)

Sources

1980-1993: N/A

1994-1996: GFS

1997-2015: IMF Country Report

2016: GFS

2017-2018: IMF Country Report

2019: GFS

2020: N/A

General Notes

1997-2002: Data has been adjusted to account for change in currency from old to new manats (with 5000 old manats being equivalent to 1 new manat) in order to align with the fact that the common GDP series uses new manats.

2005-2015: Resource taxes calculated as Total Oil Revenue - Nontax revenues from Oil Fund

Caution

1994-1996 Data fairly inconsistent with later years. Exclude from econometric analysis

Resource Revenue Notes

1994-1996: Data is mildly inflated by unreported resource revenues, but likely usable.

1997: Assumed that resource component of nontax is 1.7 percent of GDP (based on average 1998-2000).

1998-2000: Added Oil Component of Revenue (Table 14), calculated Non-Resource Component of Revenues. Added Resource Component of Taxes (sum of Oil sector Enterprise profits tax, VAT on petroleum products, and Excise petroleum taxes). Calculated Non-Resource Component of Taxes. Added Resource Component of Income Tax (equal to Oil Sector Enterprise profits tax). Calculated Non-resource component of income tax. Adjusted Valued Added Taxes and Excises to be exclusive of Resource Taxes (subtracted Petroleum taxes from each).

2001-2002 Assumed that non-resource component of nontax is 0.845% percent of GDP (equivalent to share in 2000). Given this assumption, added non-resource component of nontax and calculated resource component of nontax. Added Resource Revenue and calculated Non-Resource Revenue. Calculated Resource tax as Resource Revenue minus Resource Nontax. Calculated Non-Resource tax as Non-Resource Revenue minus Non-Resource Nontax.

2013: Non-resource Nontax includes Tax Credits for SOCAR energy subsidies

2017-2018: Resource Taxes are Total Oil Revenue - Oil Fun Revenues. Resource Taxes comprise AIOC profit tax, profit oil and SOCAR profit tax.

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2003: 3.56% of GDP

2004: 7.49% of GDP

2005: 1.62% of GDP

2006: 7.87% of GDP

2007: 8.55% of GDP

2008: 7.8% of GDP

2009: 3.87% of GDP

2010: 3.76% of GDP

2011: 4.74% of GDP

2012: 3.03% of GDP

2013: 26.3% of GDP;

2014: 24.14% of GDP

2015: 16.68% of GDP

Social Contributions Notes

N/A

Bangladesh (Central Government)

Sources

1980-2000: IMF Country Report

2001-2016: GFS

2017-2018: IMF Country Report

2019-2020: N/A

General Notes

1993-2004 VAT here includes import- and domestic.

2017: Taxes on international trade include excises; Other' is 'Non-NBR taxes'

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2018 Assumed zero

Bahamas, The (Central Government)

Sources

1980-1986: GFS

1987: N/A

1988-2019: GFS

2020: N/A

General Notes

1980-1986, 1988-2001 Direct + Indirect does not = taxes due to a tax refund

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-1986 Assumed zero

1988-2017 Assumed zero

Bahrain (Central Government)

1980-2011: GFS

2012: Bahrain Central Bank

2013-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

2005-2007, 2008-2011: Total Resource Revenue figure comes from the Bahrain Central Bank Economic Report.¹ The Total Revenue figures in this report match exactly with GFS, so able to insert the resource revenue figure here with a degree of confidence

Social Contributions Notes

N/A

¹ <http://www.cbb.gov.bh/assets/E%20R/Economic%20Report%202008-English.pdf> (page 63);
http://www.cbb.gov.bh/assets/E%20R/Economic_Report_2012-English.pdf (page 59).

Barbados (Central Government)

Sources

1980-2002: IMF Country Report

2003-2016: GFS

2017-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980, 1985, 1991-2002: Missing

Belarus (General Government)

Sources

1980-1990: N/A

1991-2002: IMF Country Report

2003-2019: GFS

2020: N/A

General Notes

1992-2002 Deleted Trade, General GST, GST, Indirect, Payroll, Nontax and Total Taxes. These figures were all incompatible with later GFS data, due to what appears to be a difference in how some revenues are classified between the two sources. This element of revenue appears to be spread between turnover and Other taxes, but in the CRs it isn't clear where to place this (it is merely labelled 'budgetary revenue') so it had previously been placed in Nontax here. This is clearly wrong, but there is no way of knowing how to correctly allocate this across the different subcategories of tax.

Caution

1991-1994 Transition from state-owned economy causing large fluctuations in revenue and tax ratios.

Resource Revenue Notes

2003-2015: There is evidence in the Article IV reports to suggest that Belarus earns customs duties from the export of crude oil.² This would explain the large year-on-year fluctuations seen in Trade Taxes. However, Belarus also levies export duties on a number of other products and as a result we cannot be sure that the export figure reported here is entirely resource revenue

Social Contributions Notes

N/A

Belgium (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Belize (Central Government)

Sources

1980-1989: IMF Country Report

1990-2017: GFS

² See also http://mfa.gov.by/en/foreign_trade/tariff_regulation/export/.

2018: IMF Country Report

2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-1989 There is a small value reported in GFS, but it is not reported in revenue tables in IMF CR and is substantively negligible and therefore social security has been treated as zero.

Benin (Central Government)

Sources

1980-2000: IMF Country Report

2001-2013: GFS

2014-2020: IMF Country Report

General Notes

1980-1992: Removed trade and sales disaggregates as the Art IV approach to reporting Sales changes in 1992. 1980-1991 it is included as a trade tax, but not broken out. So, trade was inflated by Sales collected at the border, which in later years is included under sales tax.

1993-2000: Sales Tax here is the sum of VAT on Domestic Goods and Services and VAT on International Trade and Transactions

2014: GFS BC data indicates presence of both Grants and SC, so have classed revenue as excluding both and taxes as excluding SC

2015-2016: Grants figure comes from Table 4 Memorandum items

Caution

1980-1983: % of GDP figures are extremely volatile for these years, suggesting the need for caution perhaps due to uncertain GDP figures.

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2000 Negligible, so treated as zero

2006 Social figures appear in 2006 - but they are not so large that they cause distortions or discontinuities with previous years of data

Bhutan (Central Government)

Sources

1980-1982: N/A

1983-2018: GFS

2019-2020: N/A

General Notes

2015-2018 Subcomponents of revenue do not sum to total revenue, but the figures presented here reflect those in the underlying source data

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Bolivia (General Government)

Sources

1980-1985: N/A

1986-2017: IMF Country Report

2018-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

2012-2015 GST = VAT + Excises

Caution

N/A

Resource Revenue Notes

2006-2015 Resource Taxes is listed in the Country Report as IDH + Royalties. Usually, Royalties would be classed as Nontax, but they are listed under 'Tax' in the CR, so we follow suit here, but urge caution in interpreting this figure as taxes.

Social Contributions Notes

1986-2017: Data from the OECD suggests the presence of social contributions. We have thus assumed all Art IV figures are inclusive of SC.

Bosnia and Herzegovina (General Government)

Sources

1980-1998: N/A

1999-2004: IMF Country Report

2005-2019: GFS

2020: N/A

General Notes

1999 Increase in Taxes and Revenues as a result of increase in Social Contributions.

2006 VAT introduction explains shift toward higher GST

Caution

2005 The GFS data in this year suggests a large jump in trade taxes (to around 10%), and a simultaneous fall in GST (to under 10%). This is clearly inconsistent with data from the surrounding years and thus we omit both trade and GST.

2006-2016 The Article IV reports for these years suggest that trade is somewhat higher than reported in the GFS (at around 1-2% of GDP)

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Botswana (Central Government)

Sources

1980-2020: IMF Country Report

General Notes

1980-1988 Calculated Indirect as Tax - Direct; Calculated GST as Indirect - Trade. There is a chance that GST now includes a small amount of Property Tax, but no reference to property tax is found pre-1990

2002-2014 Not possible to systematically report VAT as it is always included alongside 'Sales Tax'.

Caution

1980-2020 Trade includes transfers from SACU, which includes a development component derived from excises

2005-2006 In these two years, 'Other' (which has been placed into GST in accordance with surrounding years) includes Property Tax. Thus, property is not, strictly speaking, zero.

2007-2014 Trade includes transfers from SACU, which includes a development component derived from excises

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2018 Assumed zero, at least at the CG level

Brazil (General Government)

Sources

1980-1989: N/A

1990-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Brunei Darussalam (Central Government)**Sources**

1980-1989: N/A

1990-2018: IMF Country Report

2019-2020: N/A

General Notes

1992-1996: Transfers from Brunei Investment Fund are not included in the total revenue

2000: Large jump in revenue here reflects the underlying data; seemingly all from oil revenues

2010-2014: Sub-components of total revenue are short by the amount of non-resource taxes. Total tax figure is not presented in the CR

2015-2018: GFSM 1986 Presentation

Caution

N/A

Resource Revenue Notes

1991-1995 Added Resource component of nontax from IMF CR 1997, Table 15, based on the assumption that nontax property-income is equivalent to nontax resource revenues.

Social Contributions Notes

1990-2018 Assumed zero

Bulgaria (General Government)

Sources

1980-1985: N/A

1986-1989: IMF Country Report

1990-2019: GFS

2020: N/A

General Notes

1986-1988 Indirect = Turnover and excises + Other; Direct = Total – Indirect

1990-1994 There is a chance that property is inflated by Tax on financial and capital transactions (TFCT) in these years, but the numbers are so small that it is not of great concern. Calculated Indirect = Total – Direct

1995-2019 Grants and Nontax data is missing in the GFS. We assume Grants =0 and calculate NonTax as Total Revenue - Taxes - SC.

Caution

1986-1994 Transition from state-owned economy causing large fluctuations in revenue and tax ratios.

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Burkina Faso (Central Government)

Sources

1980-1989: GFS

1990-1999: IMF Country Report

2000-2018: OECD Tax Statistics: Africa

2019: GFS

2020: N/A

General Notes

1994 NB. VAT introduction here explains the large jump in sales & GST.

1995-2018 VAT includes import VAT.

2019 Resource revenue exists, but not available

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2008: 0.04% of GDP

2009: 0.24% of GDP

2010: 0.46% of GDP

2011: 2.02% of GDP

2012: 2.96% of GDP

2013: 3.07% of GDP

2014: 2.47% of GDP

2015: 2.38% of GDP

2016: 2.56% of GDP

2017: 1.81% of GDP

2018: 1.36% of GDP

2019: 1.24% of GDP

Social Contributions Notes

1988-2019 Assumed zero

Burundi (Central Government)

Sources

1980-2014: IMF Country Report

2015-2020: N/A

General Notes

1982-2005: We can be reasonably confident that 'Trade' does not include Sales tax levied on imports here and, if it does, then it's likely quite small. This is mainly because the bulk of Sales in later years comes from the VAT, which wasn't introduced until 1999/2000 and the large jump is seen mostly in Sales and not 'Import'

1999 NB. VAT introduced 1999/2000, explaining large jump in Sales around this time.

2000-2005 'Sales' listed as 'Transaction Tax' but we know of existence of VAT. Unclear if mislabelled or a combination of both taxes.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Cabo Verde (Central Government)

Sources

1980-1989: IMF Country Report

1990-2018: OECD Tax Statistics: Africa

2019-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2011 Missing. Based on other sources, it is clear that social security exists but has not been reported

Cambodia (Central Government)

Sources

1980-1993: N/A

1994-2005: IMF Country Report

2006-2019: GFS

2020: N/A

General Notes

1994-2003 Indirect taxes calculated as Indirect plus International Trade (counted separately in country reports).

1998-2003: VAT figure comes from <http://www.imf.org/external/pubs/ft/scr/2004/cr04330.pdf>

2004-2005: Taxes on goods and services calculated as sum of Value Added and Excises. VAT figure comes from <http://www.imf.org/external/pubs/ft/scr/2006/cr06265.pdf>

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1994-2018 Assumed zero

Cameroon (Central Government)

Sources

1980-1981: N/A

1982-1997: IMF Country Report

1998-2017: OECD Tax Statistics: Africa

2018: IMF Country Report

2019-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2001: 7.19% of GDP

2002: 8.78% of GDP

2003: 3.97% of GDP

2004: 3.91% of GDP

2005: 5.05% of GDP

2007: 6.49% of GDP

2008: 7.62% of GDP

2009: 4.8% of GDP

2010: 5.22% of GDP

2011: 5% of GDP

2012: 5.54% of GDP

2013: 4.93% of GDP

2014: 4.52% of GDP

2015: 3.49% of GDP

2016: 2.46% of GDP

2017: 2.14% of GDP

Social Contributions Notes

1982-1992 Missing, assumed zero

Canada (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Central African Republic (Central Government)

Sources

1980-2007: IMF Country Report

2008-2012: GFS

2013-2019: IMF Country Report

2020: N/A

General Notes

1982-1991 Disaggregates do not sum to the Art IV total

Caution

N/A

Resource Revenue Notes

1997-2001 The CR text discusses the existence of diamond mining license fees and taxes, where the latter are formed mainly of export taxes. Thus, the 'export' figure here likely contains a large amount of diamond revenue. However, it is not possible to isolate and in any case may be small in magnitude

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2006: 0.71% of GDP

2007: 0.2% of GDP

2008: 0.59% of GDP

2009: 0.69% of GDP

2010: 0.93% of GDP

Social Contributions Notes

1980-2003 Assumed zero

2004-2019 Social Contributions exist since at least 2004, according to available GFS data. Treated as missing here

Chad (Central Government)

Sources

1980-1982: N/A

1983-2017: IMF Country Report

2018: OECD Tax Statistics: Africa

2019-2020: N/A

General Notes

1986-2005: Caution Trade taxes (and imports, where reported) likely includes VAT or Sales Tax on imported goods, but it is difficult to say with certainty whether this is the case

2012: Merged figures from this and one prior CR

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2007: 13.62% of GDP

2008: 18.28% of GDP

2009: 6.51% of GDP

2010: 12.59% of GDP

2011: 18.06% of GDP

2012: 16.45% of GDP

2013: 13.41% of GDP

2014: 14.12% of GDP

2015: 4.91% of GDP

2016: 5.88% of GDP

2017: 5.43% of GDP

Social Contributions Notes

1983-2020: Assumed zero

Chile (Central Government)

Sources

1980: N/A

1981-1989: GFS

1990-2012: CEPALSTAT

2013-2015: IMF Country Report

2016-2019: GFS

2020: N/A

General Notes

1982 Negative property tax means income > direct

1990-1995: CEPAL data is a near perfect match for the IMF CR data throughout, including during the 2005-2010 period, while the CEPAL data also has the advantage of going all the way back to 1990. It also matches the GFS closely in earlier years but then continues to track well with the IMF CR in later years, which the GFS does not.

1996-2012: NB some years have negative values for Other taxes. Because CEPAL figures line up so well with IMF country reports. Resource revenue figures have been pulled from the IMF reports and placed alongside CEPAL data

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

China (Central Government)

Sources

1980-1984: N/A

1985-2004: IMF Country Report

2005-2018: GFS

2019-2020: N/A

General Notes

2000-2004 Direct = Income on Taxes on Profit; Indirect = Goods & Services + Other taxes

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1985-2004 Assumed zero / Data missing

Colombia (General Government)

Sources

1980-2017: IMF Country Report

2018-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-1992, 2000-2017 Seemingly not zero, so treated as missing here

Comoros (Central Government)**Sources**

1980-2020: IMF Country Report

General Notes

N/A

Caution

1980-1996 Caution 'Import' and 'Trade' include a 'Consumption Tax on Imports', which makes up the bulk of Import figure. Thus, it is likely that Sales is an under-estimate and Trade and Import are over estimated. This is not separated out because it would introduce an inconsistency with the figures post-1996, where the bulk of import taxes are in an 'other' category.

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2020 Assumed zero

Côte d'Ivoire (Central Government)**Sources**

1980-2018: IMF Country Report

2019-2020: N/A

General Notes

1982-1985 Direct + Indirect != total tax due to a negative tax refund item

1994 Export tax fluctuations due to taxes on coffee and cocoa rising dramatically

1997-1998 Unable to report VAT in these, and other years where it is left empty, as it is often reported bundled with the ASDI tax, meaning that the figure is inflated above the true value

2011 Values are calculated based on 2011 aggregates (value/3*4)

2016-2018 Other Taxes is 'Earmarked Taxes'

Caution

N/A

Resource Revenue Notes

1997-2002 Resource nontax is Petroleum and Gas revenues

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2008: 1.72% of GDP

2009: 0.8% of GDP

2010: 0.68% of GDP

2011: 0.91% of GDP

2012: 1.9% of GDP

2013: 1.15% of GDP

2014: 1% of GDP

2015: 0.69% of GDP

2016: 0.47% of GDP

2017: 0.94% of GDP

2018: 0.61% of GDP

Social Contributions Notes

2011-2015 SC are included in the figure for nontax. Can't extract for 2011-2014

Congo, Democratic Republic of the (Central Government)

Sources

1980-1995: GFS

1996-1999: IMF Country Report

2000-2018: OECD Tax Statistics: Africa

2019-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

2007: 2.5% of GDP

2008: 1.75% of GDP

2009: 1.25% of GDP

2010: 3.77% of GDP

2011: 5.5% of GDP

2012: 8.31% of GDP

2013: 4.49% of GDP

2014: 5.71% of GDP

2015: 3.11% of GDP

2016: 2.83% of GDP

2017: 4.47% of GDP

Social Contributions Notes

1981-2018 Assumed zero

Congo, Republic of the (Central Government)

Sources

1980-2014: IMF Country Report

2015: GFS

2016-2018: IMF Country Report

2019-2020: N/A

General Notes

1980 Direct = Income and Profits. While there may be modest Payroll and Property Taxes, this is the best estimate of direct taxes, and accurate within a small margin of error.

1982-1990 Sales tax is the sum of Turnover Tax + Single sales tax. The residual Direct figure is the sum of Property + Payroll, but these are not reported separately

1991-1994 Caution Payroll and property likely included in 'Income' for these years

Caution

1980-1986 Figures as % of GDP are much higher compared to later years. Caution. Exclude from econometric analysis, due to inconsistencies with later years

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2004: 19.12% of GDP

2005: 24.57% of GDP

2006: 37.89% of GDP

2007: 29.56% of GDP

2008: 37.45% of GDP

2009: 22.41% of GDP

2010: 23.85% of GDP

2011: 35.45% of GDP

2012: 28.18% of GDP

2013: 28.59% of GDP

2014: 18.8% of GDP

2015: 17.6% of GDP

2016: 13.93% of GDP

2017: 19.45% of GDP

Social Contributions Notes

1980-2018 Assumed zero

Costa Rica (Central Government)

Sources

1980-1989: GFS

1990-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Croatia (General Government)

Sources

1980-2001: N/A

2002-2019: GFS

2020: N/A

General Notes

2018: The GFS has revised all of its data for Croatia (2002 onwards) and this does not match with the old GFS data. Whilst the older GFS series merged with the Art IV data between 2001-2002, the newer series does not. Thus, the Art IV data from 1991 - 2001 has been removed

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Cuba (General Government)

Sources

1980-1989: N/A

1990-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Cyprus (Central Government)

Sources

1980-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Czechia (General Government)

Sources

1980-1992: N/A

1993-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Denmark (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1980-2020 The following source suggests that DNK collects in the region of 1% of GDP in Oil revenues. <https://ens.dk/en/our-responsibilities/oil-and-gas/economy-oil-and-gas>

Social Contributions Notes

N/A

Djibouti (Central Government)

Sources

1980-2020: IMF Country Report

General Notes

1992 Income taxes, as of 1992, include a 'patriotic contribution' which is not assigned to either corporate or individual.

1997, 2006,2008,2011: Subcomponents of revenue do not sum to total revenue but the figures presented here reflect those in the underlying source data

2002 Whilst the patriotic contribution is reported as zero from 2002 onwards, it appears that this might be subsumed into PIT, however the figures here are as reported in the Article IV.

2003-2007 High, unexplained Other Tax figures in 2003 - 2007

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2007 Assumed zero

2008-2012 Assumed zero, but they are mentioned in the Art IV text

Dominica (Central Government)

Sources

1980-2017: IMF Country Report

2018-2020: N/A

General Notes

1993-2011 The 'Trade' figures here include a 'Consumption Tax on Imports'. It is unclear what this is, however it would not appear to be the usual problem of a sales tax on imports. Furthermore, the Trade and GST figures are broadly in line with those from the GFS (although do not match exactly), suggesting that these two figures are valid

2006 Dominica introduced a new VAT and excise duty regime in March 2006

2017 Large spike in 'Citizenship by Investment' revenues causing Nontax to spike.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

2013-2017 Assumed zero

Dominican Republic (Central Government)**Sources**

1980-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Ecuador (Central Government)**Sources**

1980-1985: IMF Country Report

1986-1989: N/A

1990-2013: OECD Revenue Statistics Latin American Countries

2014-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

1990-2013 CEPAL and OECD data close if not identical over time so used updated CEPAL data for the revenue figure

2014-2015 CEPAL and OECD data close so used updated CEPAL data for the revenue figure

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Egypt (Central Government)

Sources

1980-1986: N/A

1987-2001: IMF Country Report

2002-2003: IMF GFS /MoF

2004-2005: IMF Country Report

2006-2011: Egyptian Ministry of Finance

2012-2018: IMF Country Report

2019-2020: Country Source

General Notes

1989-2001 Other taxes includes stamp tax

Caution

2017 There is a large, unexplained, jump in property tax revenue in this year, which may result from inconsistency in reporting across time or across sources

Resource Revenue Notes

1987-2020 Resource Revenues for Egypt are from the Suez Canal Authority and EGPC

Social Contributions Notes

N/A

El Salvador (Central Government)

Sources

1980-1984: IMF Country Report

1985: N/A

1986-1989: IMF Country Report

1990-2019: GFS

2020: N/A

General Notes

1980-1984, 1986-1989: Revenue figures in LCU are derived from % of GDP figures reported in the IMF CR using the Common GDP Series, due to the absence of GDP figures in the relevant IMF CR. This series appears to closely match the GDP figures used in other IMF CRs during this period, thus seemingly making this a safe assumption.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Equatorial Guinea (Central Government)

Sources

1980-2018: IMF Country Report

2019: GFS

2020: N/A

General Notes

2014: All figures from direct tax to other tax column copied from previous years CR. Revenue, total taxes and nontax have not changed between these so we can safely assume that these figures are also the same as before

Caution

1982-1986: GDP series prior to 1985 appears questionable, as they are major discrepancies across sources, and the WEO figures result in a significant and suspicious break in the data between 1984 and 1985.

2011-2015: Non resource revenues more than double here. It might reflect the underlying situation, but may also be a change in how revenues are classified between resource and non-resource sectors.

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Eritrea (Central Government)

Sources

1980-1991: N/A

1992-2002: IMF Country Report

2003-2004: N/A

2005-2009: IMF Country Report

2010-2020: N/A

General Notes

1998-2002 Nontax includes “Extraordinary revenue” (local transfer to defence + surtax)

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1992-2002: Assumed zero

2005-2009: Assumed zero

Estonia (General Government)

Sources

1980-1992: N/A

1993-1994: IMF Country Report

1995-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Eswatini (Central Government)

Sources

1980: N/A

1981-1998: IMF Country Report

1999-2012: GFS

2013: IMF Country Report

2014-2019: GFS

2020: N/A

General Notes

1992-2013 Trade here includes SACU receipts, but matches up closely with the GFS numbers where available, suggesting that Trade is not inflated by sales taxes on imports

Caution

1981 Note that there are negative figures recorded for PIT in these years

Resource Revenue Notes

N/A

Social Contributions Notes

1981-2013 Assumed zero

Ethiopia (General Government)

Sources

1980-2019: IMF Country Report

2020: N/A

General Notes

1980-1992 Data pre-1993 should be treated with caution, as the economy was overwhelmingly state controlled and owned, thus making taxation more akin to an accounting issues within state owned enterprises.

1993-2007 Other Taxes = Stamp duties. Corporations = Business Profits + Agricultural income. Property = Rural + Urban Land Use fees. Direct = Income + Property.

Caution

1993-2019: The Trade figures here are inclusive of sales tax & excises collected on imports. Whilst these are broken out in some early Art IV reports, we do not adjust the figures here. This is a departure from the approach taken elsewhere but doing so would lead to the figures differing greatly from those in the GFS. Our suspicions are that the GFS figures are also inflated by sales tax on imports, but there is no way to be sure (This is a rare occasion where it is not possible to make this adjustment and end up with comparable figures to GFS.). Faced with the trade off of removing trade and GST disaggregates vs including data that is potentially inconsistent with other countries, we have (i) removed import and (ii) flagged the data. Users making cross country comparisons or doing econometric analyses on trade /GST /VAT etc. should be careful with this data and it is recommended that it is excluded from such analyses.

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2014: 0.27% of GDP

2015: 0.1% of GDP

2016: 0.11% of GDP

2017: 0.09% of GDP

Social Contributions Notes

N/A

Fiji (Central Government)

Sources

1980-1989: IMF Country Report

1990-1996: GFS

1997-2003: IMF Country Report

2004-2006: GFS

2007-2009: IMF Country Report

2010-2019: GFS

2020: IMF Country Report

General Notes

1997-2000 Subcomponents of revenue (Tax, nontax and grants) do not sum to total due to inaccuracies in the underlying country report

2011-2013 VAT figure is from http://www.imf.org/~media/Websites/IMF/imported-full-text-pdf/external/pubs/ft/scr/2016/_cr1654.ashx

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2018 Assumed zero

Finland (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

France (General Government)

1980-2020: OECD Tax Statistics

General Notes

1980-1994 Between 1980 and 1994, GFS data indicates the presence of small amounts of Grants (~0.3% of GDP). So, Nontax might be slightly inflated here by grants.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Gabon (Central Government)

Sources

1980-2020: IMF Country Report

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1980-1996: Some of resource revenue is listed as Profit tax for some years, but it is not possible to consistently allocate this to any subcategory

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2004: 3.55% of GDP

2005: 18.47% of GDP

2006: 19.29% of GDP

2007: 14.62% of GDP

2008: 17.28% of GDP

2009: 15.21% of GDP

2010: 11.15% of GDP

Social Contributions Notes

1980-2016: Assumed zero

Gambia, The (Central Government)

Sources

1980-2020: IMF Country Report

General Notes

1986-1989: Components of Indirect Tax are omitted, as they are not consistent with subsequent years.

1990-1993: Goods and Services is the sum of 'Domestic Goods and Services' + 'Sales Tax on Imports' + 'Sales Tax on Petroleum', - Stamp duties, (the latter of which has been placed into Other). Sales tax here is the sum of Domestic sales, sales tax on imports and sales tax on petroleum. Trade here is 'Taxes on International Trade' - 'Sales Tax on Imports' + 'Petroleum Duty'. Thus, a part of Trade tax is Petroleum duties. In all likelihood this is Excises, but it is difficult to consistently classify it as such, so do not include under excises, which has been left blank (excises on domestically produced goods are negligible anyway). Import is 'Customs Duties'. The numbers

now align closely with those in the old GFS tables, which provides a degree of validation with regards the approach taken here

1994-1996: Goods and Services is the sum of 'Domestic Goods and Services' + 'Sales Tax on Imports' + 'Sales Tax on Petroleum', MINUS Stamp duties, which has been placed into Other. Sales tax here is the sum of Domestic sales, sales tax on imports and sales tax on petroleum. Trade here is 'Taxes on International Trade' MINUS 'Sales Tax on Imports' + 'Petroleum Duty'. Thus, a part of Trade tax is Petroleum duties. In all likelihood this is Excises, but it is difficult to consistently classify it as such, so do not include under excises, which has been left blank (excises on domestically produced goods are negligible anyway). Import is 'Customs Duties'.

1997: Goods and Services is the sum of 'Domestic Goods and Services' + 'Sales Tax on Imports' +, MINUS Stamp duties, which has been placed into Other. Sales tax here is the sum of Domestic sales + sales tax on imports. Trade here is 'Taxes on International Trade' MINUS 'Sales Tax on Imports'. Thus a part of Trade tax is Petroleum duties. In all likelihood this is Excises, but it is difficult to consistently classify it as such, so do not include under excises, which has been left blank (excises on domestically produced goods are negligible anyway). Import is 'Customs Duties'.

1998-2002: Trade is net of sales taxes, but again includes Petroleum duties which has been left in, in the name of consistency with surrounding reports. Goods and services likely includes airport levy and stamp duty but both are small. Sales tax here is the sum of domestic sales and sales tax on imports

2003-2006: Unable to reclassify Sales Tax from Trade into GST for these years due to poor disaggregation in the Country Report. Thus, have removed disaggregates from Trade and GST. The indirect total seems plausible, however.

2004: Big jump in indirect taxes in 2004 - this reflects the underlying data, the only thing that can possibly explain is the establishment of the Gambia Revenue Authority.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-1989: Treated social as zero though data is missing. But absolute values are very small and fairly insignificant.

1998: After 1997 social contributions are no longer specified in the IMF CR, and we treat them as zero. While it is possible that these revenues have continued, but are simply not disaggregated after 1997, the magnitude is so small as to be negligible.

Georgia (General Government)

Sources

1980-1994: N/A

1995-2003: IMF Country Report

2004-2019: GFS

2020: N/A

General Notes

1995-2004 NB: Other taxes includes taxes on property, separated out for later years.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1995-2001: After inquiring into the Georgian tax code, have concluded that social tax is part of personal income tax and not social security (as in 2009 the government actually abolished social tax, in favour of increasing personal income tax proportionately). Thus, for all years, social security is treated as zero (Price Waterhouse confirms that there are no social security contributions in Georgia).

2002-2003: For 2002/3 & 2003/4, the tax categories do not add up to total tax. It seems plausible that the discrepancy is the result of social tax existing, but not being reported. This may lead to discrepancies in the income tax variable for these years. Social treated as zero, in accordance with other observations.

Germany (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2016: 0.01% of GDP

Social Contributions Notes

N/A

Ghana (Central Government)

Sources

1980-1999: IMF Country Report

2000-2018: OECD Tax Statistics: Africa

2019: GFS

2020: N/A

General Notes

1983-1999: It is quite difficult to be certain as to how VAT on imports is treated in this Ghanaian data, however we would tentatively suggest that Vat on imports is NOT included in Trade here. This is because, for the few years where both GFS and Art IV report data, Trade is not higher here than in the GFS (although the two series in general seem somewhat inconsistent with one another).

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2004: 0.13% of GDP

2005: 0.18% of GDP

2006: 0.23% of GDP

2007: 0.18% of GDP

2008: 0.24% of GDP

2009: 0.33% of GDP

2010: 0.49% of GDP

2011: 1.76% of GDP

2012: 2.03% of GDP

2013: 1.97% of GDP

2014: 1.84% of GDP

2015: 1.32% of GDP

2016: 0.94% of GDP

Social Contributions Notes

1980-1999 Assumed zero

Greece (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Grenada (Central Government)

Sources

1980-1998: IMF Country Report

1999-2013: GFS

2014-2020: IMF Country Report

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1992-1998 Assumed zero

Guatemala (Central Government)

Sources

1980-1991: IMF Country Report

1992-2019: GFS

2020: IMF Country Report

General Notes

2020 GDP=(Revenue/Revenue [% of GDP])*100

Caution

2001-2002 Total Tax figure is > Revenue excluding grants, however these figures are exactly as presented in the GFS.

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2010: 0.4% of GDP

2011: 0.47% of GDP

2012: 0.42% of GDP

2013: 0.35% of GDP

2014: 0.29% of GDP

2015: 0.17% of GDP

Social Contributions Notes

1980-1991 Missing

Guinea (Central Government)

Sources

1980-2020: IMF Country Report

General Notes

1991-1999 Total tax calculated from disaggregates. Then tax component of resource revenue added to total tax and direct tax.

2000-2002 VAT and Excises come from <https://imfbox.box.com/shared/static/sls1up210pjzpmcinmi53rk77h4cms87.pdf>

2003-2004 VAT and Excises come from <https://imfbox.box.com/shared/static/34xxmo6xba79rbdp2fo999ee1yiwjusx.pdf>

Caution

1982-1987: Currency change in 1985-86 generated a massive jump in revenue figures as a share of GDP, which IMF CR attributes to a major accompanying devaluation. The sensitivity of these figures to currency fluctuations and GDP estimates warrants caution. IMF CR that there are not official national accounts data for this earlier period

Resource Revenue Notes

1991-2019 NB. All mining revenue considered tax revenue here. EITI data suggests that some of this might well be recorded as nontax revenues (license fees, etc.) Thus, we suggest caution when using the 'resource taxes' variable as this likely overestimates the part of resource revenues that comes from taxes.

2011: EITI data suggests that an 'Exceptional payment' of \$700,000,000 from Rio Tinto exists for this year (~4,980,500 million GNF). If correct, this would be in the region of 12% of GDP. However, this is not included in any IMF Article IV consultations so is also omitted here. Users should bear in mind that the resource revenue figure for this year is thus likely a gross underestimate

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2005: 2.74% of GDP

2006: 3.1% of GDP

2007: 2.72% of GDP

2010: 3.19% of GDP

2011: 17.05% of GDP

2012: 5.2% of GDP

2013: 3.87% of GDP

2014: 2.19% of GDP

2015: 2.37% of GDP

2016: 3.92% of GDP

2017: 2.18% of GDP

2018: 4.09% of GDP

Social Contributions Notes

1986-2016 Assumed zero

Guinea-Bissau (Central Government)

Sources

1980-2020: IMF Country Report

General Notes

1991-1995: Revenue and social contribution figures are from IMF country reports but converted from billions of Guinea Bissau pesos to millions of Central African Francs, using year-specific conversion rates. The IMF Country reports switch to XAF starting 1997.

2001-2005: Indirect does not equal sum of components, unable to identify the residual

2003-2005: Grants figure and total revenue come from a newer Article IV report than other components <http://www.imf.org/external/pubs/ft/scr/2007/cr07370.pdf> Taxes are the same between these reports, although the newer figures are rounded.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

2000: Social contributions taper off to zero from 2000 onwards

Guyana (Central Government)

Sources

1980-1986: N/A

1987-2018: IMF Country Report

2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

1991-1994 Central TotRev is > General TotRev due to a negative entry under 'Central Bank' which is a part of the Public Sector, but not Central Government

1992: Fairly large jump in tax receipts due to (i) Introduction of a sugar levy and (ii) a reasonably large increase in PIT receipts

2009-2014: Subcomponents of revenue (Tax, nontax and grants) do not sum to total due to inaccuracies in the underlying country report

Caution

N/A

Resource Revenue Notes

2017: 2.08% of GDP

Social Contributions Notes

1987-2019 Assumed zero

Haiti (Central Government)

Sources

1980-1989: N/A

1990-2008: CEPALSTAT

2009-2016: CEPALSTAT

2017-2019: IMF Country Report

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1990-2016 Assumed zero

Honduras (General Government)

Sources

1980: N/A

1981-2002: IMF Country Report

2003-2015: GFS

2016-2020: IMF Country Report

General Notes

1981: Used IMF Non Financial Public Sector data as it is the only source available for 1981

1982-1992: Used Non- Financial Public Sector data to retain consistency with IMF data that follows. However, inspection of data for 1992 and 1993 indicates that the reporting basis for the consolidated non-financial public sector changes between the two years, yielding much higher estimates from 1993 onward. As such, there is a structural break in the data and it has been flagged as problematic.

1993-2002: Nontax revenue comprises Nontax, Interest Earnings, Current Transfers, Capital Revenue and Change in accounts receivables. All Local government revenue is assigned to Property as this seems to match with what appears in later years from the GFS data. Excises are the sum of Petroleum derivatives (including those from international trade) road fund and other excise taxes. International trade excludes petroleum derivatives, which were added to excises. Property also includes Net Assets.

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2012: 0.08% of GDP

2013: 0.06% of GDP

2014: 0.07% of GDP

2015: 0.04% of GDP

2016: 0.11% of GDP

Social Contributions Notes

1981-1990 Based on data for subsequent years, we assume that revenue figures are inclusive of social security – but we are not able to isolate the amount of social security revenues. IMF NF PS Nontax includes SC, but cannot be isolated from Nontax or Revenue.

Hong Kong, China (General Government)

Sources

1980-1992: N/A

1993-2001: IMF Country Report

2002-2018: GFS

2019-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1993-2001: Assumed zero

Hungary (General Government)

Sources

1980: N/A

1981-1990: GFS

1991-2020: OECD Tax Statistics

General Notes

N/A

Caution

1981-1990: Property here is likely inflated by Taxes on Financial and Capital Transactions: It has not been possible to reallocate this to General Goods and Services due to poor disaggregation in early GFS tables

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Iceland (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

2016: Large one-off property tax collections (of around 17% of GDP) skew the tax ratio in this year. OECD suggests that these are revenues from one-off stability contributions from entities that previously operated as commercial or savings banks and were concluding operations

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

India (General Government)

Sources

1980: N/A

1981-2011: GFS

2012: IMF Country Report

2013-2016: GFS

2017-2018: IMF Country Report

2019-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Indonesia (Central Government)

Sources

1980-2020: IMF Country Report

General Notes

2005: Tax calculated as Revenue minus Nontax. NOTE: Fluctuation in tax and nontax revenue likely explained by resource revenues.

Caution

N/A

Resource Revenue Notes

1980-1985, 1989-1991: All resource revenue is categorized as tax revenue

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2009: 4.2% of GDP

2010: 4.56% of GDP

2011: 5.24% of GDP

2012: 4.63% of GDP

2013: 4.72% of GDP

2014: 4.17% of GDP

Social Contributions Notes

1980-2013 Assumed zero

Iran (Central Government)

Sources

1980-1991: GFS

1992-2016: IMF Country Report

2017-2020: N/A

General Notes

2006-2014 Deleted figures inclusive of SC as they are clearly non-zero, from GFS data

Caution

1982-2016 This GFS data has not been changed to reflect GFSM 2014 treatment of Property Tax. Taxes on Financial and Capital Transactions comprise between 50 and 90% of property tax revenues for all years. Exclude from cross country analysis considering property taxes.

Resource Revenue Notes

1992-2006: assuming that all resource revenue is nontax revenue

Social Contributions Notes

1990-1991: SC figures reported in GFS wildly different from those in later Country Reports so have deleted here

Iraq (General Government)

Sources

1980-2003: N/A

2004-2015: IMF Country Report

2016-2020: N/A

General Notes

2004-2009 Extremely elevated revenue figures suggest that in the wake of war the data should be treated with caution

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2009: 36.94% of GDP

2010: 38.88% of GDP

2011: 44.68% of GDP

2012: 43.13% of GDP

2013: 38.27% of GDP

2014: 35.8% of GDP

2015: 27.86% of GDP

Social Contributions Notes

Ireland (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

2015: A GDP recalculation by the Irish authorities led to a sharp rise in GDP and subsequent fall in tax and revenue ratios in this year.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

2004-2012 Assumed zero

Israel (General Government)

Sources

1980-1990: GFS

1991: N/A

1992-1994: GFS

1995-2019: OECD Tax Statistics

2020: N/A

General Notes

1980-1994 Total Revenue figures removed for 1980-1994 as they were incompatible with the OECD series that follows from 1995

1995-2019 GFS data suggests the presence of a non-negligible amount of Grants, but these are not reported by OECD.

Caution

1980-1989 Subcomponents do not sum to total due to an adjustment component, according to GFS Yearbooks

1991 Data for 1991 doesn't seem to exist in any usable form. A footnote from IMF CR 1994/SM/31113 states that the Government switched the fiscal year to align with the calendar year and thus any data that is available for 1991 only covers 9 months and, hence, is too low by some margin.

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Italy (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Jamaica (Central Government)**Sources**

1980-2000: IMF Country Report

2001-2007: OECD Revenue Statistics Latin American Countries

2008-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

1986-2007 Other is sum of Environmental Levy + Contractors levy + Domestic Stamp duty. Imports is Customs duties. Trade is Import + Stamp duties on imports (these might actually need to be classed as 'Other', but this is unclear and in any case they are small). Excises is domestic excises + Special Consumption Tax on Imports. Sales is General Taxes + GCT on Imports (+ Sales tax on used cars and Retail Sales tax, where applicable). Education Tax is included in 'Income', as per the OECD stats. This is collected on a PAYE basis - in the Art IV reports it is referred to as a Payroll tax, but we stick with the OECD classification here and place it in Income. Nontax includes Bauxite Levy, Nontax Revenue and Capital Revenue

Caution

1987-1991 Revenue and tax figures seem high in this period compared to surrounding years

Resource Revenue Notes

2002-2007 Cannot account for resource component of Nontax using OECD data

Social Contributions Notes

1980-2007 Assumed zero

Japan (General Government)

Sources

1980-2019: OECD Tax Statistics

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Jordan (Central Government)

Sources

1980-1989: IMF Country Report

1990-2019: GFS

2020: IMF Country Report

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2001: GFS only reports social contributions for 2002->, and we treat it as 0 for earlier years. It is possible that they are simply missing for other years, but the magnitude is sufficiently negligible not to be of major concern, at about 1% of total revenue, or 0.2-0.3% of GDP.

Kazakhstan (General Government)

Sources

1980-1990: N/A

1991-2018: IMF Country Report

2019-2020: N/A

General Notes

1991-1992 converted data from Rubles to Tenge, using conversion rate of 500:1

2006: Subcomponents of total revenue do not equal the total due to inaccuracies in the CR.

2009: Flagged as somewhat questionable because the total revenue figure here is actually lower than that reported at the budgetary central level by the GFS. Total revenue also drops drastically here.

1995-1998, 2005-2006: Nontax revenue includes capital revenue, in order to be consistent over time in reporting.

Caution

1991-1997 Transition from state-owned economy causing large fluctuations in revenue and tax ratios. Pre-1998 data differs in a number of ways, leading to questions over the comparability with later years.

2009 Flagged as questionable because the total revenue figure here is actually lower than that reported at the budgetary central level by the GFS. Total revenue also drops drastically here.

Resource Revenue Notes

2000: Resource tax here > total resource revenue. But data is as presented in the Art IV; it is unclear which figure is correct. Caution urged.

2001: large one-off oil payment leads to a very high Nontax figure

2003-2017: Data from EITI reports suggest that resource revenues are somewhat larger than that reported by the IMF. Indeed, it suggests that in reality, resource revenues could be as much as double that reported here. In addition, EITI data suggests that a large fraction of the resource revenue figures come from nontax sources, which is only sporadically reported in the IMF Country Reports

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2005: 4.55% of GDP

2006: 12.18% of GDP

2007: 11.71% of GDP

2008: 15.48% of GDP

2009: 10.89% of GDP

2010: 13.82% of GDP

2011: 17.69% of GDP

2012: 15.76% of GDP

2013: 13.27% of GDP

2014: 12.63% of GDP

2015: 8.04% of GDP

2016: 5.56% of GDP

2017: 6.59% of GDP

Social Contributions Notes

1991-2008: SC cannot be isolated, but are thought significant

Kenya (Central Government)

Sources

1980-2004: IMF Country Report

2005-2019: GFS

2020: IMF Country Report

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2004 GFS data indicate the existence of social contributions, but they are inconsistently reported and are, in any case, negligible in size, at about 0.1% of revenue, so we assume zero for years and sources in which they are not reported.

Kiribati (Central Government)

Sources

1980-2001: IMF Country Report

2002-2003: N/A

2004-2017: IMF Country Report

2018-2020: N/A

General Notes

1980-1986: Constructed Tax as sum of Direct and Indirect.

2004: Outlier observation, with revenue greater than GDP (on account of grants).

Caution

N/A

Resource Revenue Notes

1990-2001, 2004-2011: Included Fishing license fees as the resource component of nontax

Social Contributions Notes

1980-2001 Assumed zero

2004-2017 Assumed zero

Korea, Republic of (General Government)

Sources

1980-2019: OECD Tax Statistics

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Kosovo (Central Government)

Sources

1980-2008: N/A

2009-2020: IMF Country Report

General Notes

2009-2014 Tax Refund mean that $T_{\text{total}} > \text{Direct} + \text{Indirect}$

2017-2020 Discrepancy in the tax figure comes from the Tax refunds; Other revenue added in the nontax figure

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Kuwait (Central Government)

Sources

1980-1986: GFS

1987-2020: IMF Country Report

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1980-1986 Resource Revenue is from IMF country reports

Social Contributions Notes

1980-2020 Assumed zero

Kyrgyz Republic (General Government)

Sources

1980-1993: N/A

1994-2014: IMF Country Report

2015-2019: GFS

2020: N/A

General Notes

1995 Flagged as somewhat questionable because the total revenue figure here is actually lower than that reported at the central gov level by the GFS. In all likelihood, Central = General, but imprecise rounding in the CRs means that this is difficult to know for sure.

2006: Cannot accurately calculate Direct/Indirect due to missing subcomponents.

Caution

1994-1995: Transition from state-owned economy causing large fluctuations in revenue and tax ratios.

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2004: 1.38% of GDP.

2005: 1.18% of GDP.

2006: 0.92% of GDP.

2007: 0.74% of GDP.

2008: 1.46% of GDP.

2009: 2.05% of GDP.

2010: 3.14% of GDP.

2011: 3.99% of GDP.

2012: 3.29% of GDP.

2013: 1.78% of GDP.

2014: 1.69% of GDP.

2015: 3.05% of GDP.

2016: 1.82% of GDP.

2017: 1.86% of GDP.

Social Contributions Notes

1994-2000: Missing

2001-3: Added Social Fund Revenue from IMF CR 2005, Table 5.

Lao People's Democratic Republic (General Government)

Sources

1980: N/A

1981-2017: IMF Country Report

2018-2020: N/A

General Notes

2009 - 2018: Royalties (297,000) removed from of taxes. It is present in nontax.

2011-2012 Resource component of Income = (Total resource tax - corporate resource tax - indirect resource tax)

2013: Subcomponents of total revenue do not match up due to inaccuracies in the CR data. Variation is exactly the amount of 0.1% of GDP so the error might be present in any subcomponent

Caution

1981-1987: Prior to 1988 state owned enterprises transferred surpluses to government, with revenue recorded as nontax revenue. Following economic reform, the government shifted to taxation of SOEs, with a related major reallocation of revenue from nontax to tax. While the data is thus accurate, it may potentially be misleading for analytical purposes

Resource Revenue Notes

1981-1992: No timber royalties are reported, but in later years they are substantial - 1-2% of GDP – share of government revenue, and they may be similarly important in these earlier years

1993-2012: Resource Revenues here are timber royalties

Social Contributions Notes

1981-2012 Assumed zero

Latvia (General Government)

Sources

1980-1990: N/A

1991-1994: IMF Country Report

1995-2020: OECD Tax Statistics

General Notes

1992-1994: Calculated total taxes including social as Income and social tax + Profit Tax + taxes on goods and services. Based on the values of the reported tax variables, we conclude that they are inclusive of other tax types that are reported, but marginal, in subsequent years, thus allowing us to calculate total tax as the sum of reported tax categories.

Caution

1991-1993 Indirect almost doubles between 1991 and 1994, leading to suspicions over the analytical comparability with data from later years. Exclude from econometric analyses

Resource Revenue Notes

N/A

Social Contributions Notes

1991-1994 Social cannot be isolated, but is significant. Taxes on income and Individuals includes social contributions, but cannot be isolated, creating discontinuity in data series. And so those categories have been deleted

Lebanon (Central Government)

Sources

1980-1987: N/A

1988-1992: IMF Country Report

1993-1995: GFS

1996-1999: IMF Country Report

2000-2019: GFS

2020: N/A

General Notes

1988-1990: We exclude the sub-components of Indirect Taxes for these years, as the classification available in the IMF CR does not match that of the GFS in subsequent years

1993-1999: Removed disaggregates from trade and GS as there is a discontinuity with how excises are treated compared to later years. For 1993-1999 they appeared to be classed as trade, whilst later they are classed as domestic GS.

2000: Excises moved from trade - G&S in this year. No way to map the change and correct going back

2002: VAT introduced, explaining jump in sales & GST

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Lesotho (Central Government)

Sources

1980-1981: IMF Country Report

1982-2019: GFS

2020: N/A

General Notes

1980-2018 Trade taxes, and import, are comprised of SACU customs union transfers. These contain common external tariff and excise duties as well as a developmental component. Thus, caution is urged when comparing to trade taxes from other countries.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2018 Assumed zero

Liberia (Central Government)

Sources

1980-1988: GFS

1989-1996: N/A

1997-2020: IMF Country Report

General Notes

2016-2017 Other taxes are not strictly an indirect tax component as it contains SCs and property taxes.

Caution

1982-1999: Data prior to 2000 cannot be expressed as % of GDP and thus now appears as blank. The new GDP revisions are reflected in the WEO, but only as far back as 2000. The data remains in LCU in the underlying Central GRD file for reference.

Resource Revenue Notes

2007: The sharp increase in income tax revenue from 2007 onward may reflect resource revenue taxation, but data is not included in the IMF CR.

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2008: 1.76% of GDP

2009: 2% of GDP

2010: 3.64% of GDP

2011: 5.03% of GDP

2012: 4.12% of GDP

2013: 6.11% of GDP

2014: 4.38% of GDP

2015: 3.26% of GDP

2016: 0.98% of GDP

2017: 0.8% of GDP

2018: 1.09% of GDP

Social Contributions Notes

2000-2020: Assumed Zero

Libya (General Government)

Sources

1980: N/A

1981-1988: IMF Country Report

1989: N/A

1990-2012: IMF Country Report

2013-2018: IMF Regional Economic Outlook

2019-2020: N/A

General Notes

1997-2009 Indirect = Total – Direct

Caution

2018 Caution Revenue > GDP

Resource Revenue Notes

N/A

Social Contributions Notes

1981-2012: Based on footnote in a later IMF CR explaining that social security is included in non-hydrocarbon revenues (and thus likely negligible in size), made Revenue, Taxes, Non-Resource Taxes, and Direct Taxes Inclusive of Social equal to corresponding variables Exclusive of Social. Assumed that this holds true for most years.

Lithuania (General Government)

Sources

1980-1991: N/A

1992-1994: IMF Country Report

1995-2020: OECD Tax Statistics

General Notes

1992-1994 Calculated Indirect = Total – Direct

Caution

1992-1994 Data differs somewhat to that which follows 1995 onwards. Transition from state-owned economy causing large fluctuations in revenue and tax ratios.

Resource Revenue Notes

N/A

Social Contributions Notes

1992-1994 Changed payroll taxes to social contributions as per footnote in 1997 CR

Luxembourg (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Macao, China (Central Government)

Sources

1980-1989: N/A

1990-1995: IMF Country Report

1996-2019: GFS

2020: N/A

General Notes

1990-1995 IMF Country report observations excluded as it is very hard to reconcile the Country Report data with the GFS data with any confidence given unclear categorization of revenue, and discrepancies in the two sources for years that overlap.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Madagascar (Central Government)

Sources

1980-1999: IMF Country Report

2000-2019: GFS

2020: N/A

General Notes

2003-2008 Removed 'Income', 'Individual' and 'Payroll' for these years as there is a clear reclassification between individual and payroll, leading to discontinuities

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2010: 1.53% of GDP

2011: 0.76% of GDP

2012: 0.37% of GDP

2013: 0.77% of GDP

2014: 0.49% of GDP

2015: 0.36% of GDP

2016: 0.42% of GDP

2017: 0.36% of GDP

2018: 0.51% of GDP

Social Contributions Notes

1980-2020: Assumed zero

Malawi (Central Government)

Sources

1980-2008: IMF Country Report

2009-2019: GFS

2020: IMF Country Report

General Notes

1989-1995: VAT here is the 'Surtax'

1996-2006: 'Other' includes an adjustment component, hence it is often < 0 . Whilst it would be desirable to separate out the adjustment component from Other taxes (e.g. stamp duties), this was not possible for all years.

2009: The large jump in revenues here would appear not to be driven by the source change: it is evident in both the GFS and the Art IV data

Caution

2010 Subcomponents of revenue do not sum to total revenue, but the numbers here reflect those in the underlying source

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2015: 0.21% of GDP

2016: 0.15% of GDP

2017: 0.18% of GDP

Social Contributions Notes

1980-2018: Assumed zero

2020: Assume zero

Malaysia (Central Government)

Sources

1980-1984: GFS

1985-2013: IMF Country Report

2014-2015: GFS

2016-2020: IMF Country Report

General Notes

1986: For 1986 % of GDP revenue figures contained in IMF CR 1992 are converted to LCU using implied GDP calculated using LCU data from IMF CR 1988. There is some disagreement across sources on the relevant figures for this year, but the approach adopted here appears most credible

1999-2004: We assume that export taxes = resource taxes, as in previous year upward of 90% of export taxes are resource taxes.

2008-2010: Subcomponents of revenue do not sum to Total but this reflects the underlying data

2014-2015: GFS and IMF Article IV reports match up, resource revenue figure taken from the CR.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2020 Assume social is zero as the numbers are small in absolute terms.

Maldives (Central Government)

Sources

1980-2011: GFS

2012-2013: IMF Country Report

2014: GFS

2015-2020: IMF Country Report

General Notes

2015-2020: It is unclear where the Airport Service Charge, Tourism green tax and Remittance Tax should be classified.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Mali (Central Government)

Sources

1980-1981: GFS

1982-2004: IMF Country Report

2005-2012: GFS

2013-2020: IMF Country Report

General Notes

1982-1983: Removed disaggregates of indirect as they were inconsistent with later years

1983: Subcomponents are > total revenue due to a negative extrabudgetary value this year.

1984-2004: 'VAT on Imports' (and in earlier years 'Sales Tax on Imports') has been removed from 'Import' and 'Trade'; it is now included as part of 'Sales Tax' and 'Taxes on Goods and Services'. 'Petroleum Import Duties' have been moved from 'Import' (and 'Trade') into 'Excises' and 'Goods and Services'. We are almost certain that these are counted as excise duties in the GFS as, for those years where both Art IV and GFS data exists, making this change makes the two series much more comparable (although not identical). This follows the wider aim of, where possible, harmonising statistics so that they are in accordance with GFSM. Import taxes comprises 'Customs Duties' 'Other Import Charges' and 'Payment of deferred taxes'.

2009-2012: Data showed that all of TIPCG had gone to Corporations - seems unlikely, so have removed CIT and PIT (where the latter was zero anyway)

2013-2016: Subcomponents of indirect do not sum to = 'Indirect' due to a refund;

2013-2020: Nontax revenue includes an element of 'Special funds and annexed budgets'

Caution

N/A

Resource Revenue Notes

1980-2005: It is not possible to isolate gold revenues. Some footnotes in the country reports indicate that where present, 'Export' is partly or wholly made up of a gold export fee, but we cannot be sure. In any case, this is a small number. It appears that other indirect taxes may be levied on gold mining / production but again, these are not reported. The 'excluding resource' columns are left = 'including resource' columns, as the absolute numbers are likely to be very small in this period (<1% of GDP). However, in most recent years, the figures are not negligible. Users should take caution when using these figures as a result.

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2006: 3.21% of GDP

2007: 3.47% of GDP

2008: 2.86% of GDP

2009: 3.68% of GDP

2010: 3.18% of GDP

2011: 3.04% of GDP

2012: 3.71% of GDP

2013: 3.04% of GDP

2014: 3.79% of GDP

2015: 3.32% of GDP

2016: 2.89% of GDP

Social Contributions Notes

1980-2016 We know from old GFS data and the 'Details of the Tax System' in the Art IV's that Social exists. However, it is clearly not organized or collected at the Budgetary Central level, so is zero here

Malta (Central Government)

Sources

1980-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Marshall Islands (Central Government)**Sources**

1980-1985: N/A

1986-1998: IMF Country Report

1999: N/A

2000-2016: IMF Country Report

2017-2019: GFS

2020: N/A

General Notes

2004-2006: Subcomponents do not sum to total revenue due to an inaccuracy in the underlying source data.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

2009-2018 Missing

Mauritania (Central Government)

Sources

1980-2020: IMF Country Report

General Notes

1993-1997 Nontax revenue includes revenue from 'Special Accounts'

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2006: 6.88% of GDP

2007: 3.23% of GDP

2008: 3.86% of GDP

2009: 4.08% of GDP

2010: 3.79% of GDP

2011: 5.85% of GDP

2012: 7.48% of GDP

2013: 5.05% of GDP

2014: 6.24% of GDP

2015: 2.21% of GDP

2016: 1.97% of GDP

2017: 2.84% of GDP

1993-2007: Composition of reported resource revenues fluctuate over time. In some reports, fishing revenue is reported, in others, mining and/or oil. Caution is thus urged.

Social Contributions Notes

1980-2016 Assumed zero

Mauritius (Central Government)

Sources

1980-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1983-1989 The only existing data for these years comes from GFS. It does not have Budgetary Central data, only Consolidated Central (the old name for 'Central including social security'). Thus, the social contributions from this data do not match up with what is later reported, so have removed social and taxes inclusive of social columns here

2009: Large jump in social contributions reflects underlying data, though it looks like there could be some reallocation across levels of government

Mexico (Central Government)

Sources

1980-2019: OECD Tax Statistics

2020: N/A

General Notes

N/A

Caution:

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2016: 1.83% of GDP

Social Contributions Notes

N/A

Micronesia, Federated States of (General Government)

Sources

1980-1988: N/A

1989-2018: IMF Country Report

2019-2020: N/A

General Notes

1989-1992 Note: Outlier cases – high grants affecting revenue.

1989-2009: The CRs previously listed taxes and some subcomponents which did not all sum to the total. The most recent CR had no such residual, but instead had a much larger number for Gross Revenue Tax. Subsequently, this residual has been allocated to corporate taxes going back to 1989.

1993-2009 Cannot calculate Direct and Indirect because to do so we would have to make some strong assumptions about how to classify different revenue categories, and about what is in the residual other categories in the CRs. fishing access revenue/ fishing fees classified as resource component of nontax.

2014 Corporations and other enterprises is 'Gross Revenue Tax' + 'Corporate Tax'. NB change in magnitude from previous - however there was an element of total tax revenue that was previously unallocated to any subcategory so I suspect this is where it should have been

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1989-2009 Assumed zero

Moldova (General Government)

Sources

1980-1991: N/A

1992-2001: IMF Country Report

2002-2019: GFS

2020: N/A

General Notes

1997-1998: The large jump in GST in these years would appear to reflect the underlying data - although no reason can be found for the increase

Caution

1992-1996: Large fluctuations in taxes consistent with transition from state owned economy.

Resource Revenue Notes

N/A

Social Contributions Notes

1992 Social cannot be separately reported, but is significant.

Mongolia (General Government)

Sources

1980-1985: N/A

1986-2020: IMF Country Report

General Notes

1986-1990: Direct + Indirect doesn't equal Total Tax due to an adjustment figure

1991: Mongolia underwent a dramatic transition from a state-controlled economy in 1991-1992, resulting in a near 50% reduction in public revenue, which had previously come through transfers from state owned enterprises.

2003-2006: VAT greater than sales tax due to a likely missing sales or VAT refund figure

2016-2020: Resource revenue is Mineral revenue and comes from table 2a memorandum items; Total revenue includes grants but the figure is not available

Caution

1986-1991 Mongolia underwent a dramatic transition from a state-controlled economy in 1991-1992, resulting in a near 50% reduction in public revenue, which had previously come through transfers from state owned enterprises. Exclude these years from econometric analyses.

2006-7 Flagged as somewhat questionable, because Central data from the GFS for these years is marginally higher than what is reported as general here.

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2006: 12.07% of GDP

2007: 15.12% of GDP

2008: 10.46% of GDP

2009: 11.18% of GDP

2010: 13.1% of GDP

2011: 16.49% of GDP

2012: 9.62% of GDP

2013: 8.07% of GDP

2014: 7.13% of GDP

2015: 6.06% of GDP

2016: 4.54% of GDP

2017: 8.08% of GDP

2018: 8.24% of GDP

Social Contributions Notes

N/A

Montenegro (General Government)

Sources

1980-1999: N/A

2000-2020: IMF Country Report

General Notes

2000-2003 Assume that grants are zero for consolidated govt budget. Indirect calculated as sum of Goods and Services, International Trade, and other taxes. Goods and Services calculated as sum of Value Added and Excises.

2004-2009 Indirect calculated as sum of Goods and Services, International Trade, and Other Taxes. Goods and Services calculated as sum of Value Added and Excises. Included 'Local Govt Tax' in Other

2010-2020 'Other taxes' includes local govt taxes

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Montserrat (General Government)

Sources

1980-1999: N/A

2000-2014: GFS

2015-2020: N/A

General Notes

2000-2014 GDP derived from GFS data (LCU/%GDP*100)

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Morocco (Central Government)

Sources

1980-1995: GFS

1996: IMF Country Report

1997-1999: GFS

2000-2001: IMF Country Report

2002-2019: GFS

2020: IMF Country Report

General Notes

1996, 2000-2001 We have excluded 'total revenue' and 'nontax' figures whenever the source is the IMF country report because of systematic differences with the GFS data that could not be reconciled. We have kept the tax figures because of a historically close match between sources.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2020 Social contributions not collected or reported at the central government level

Mozambique (Central Government)

Sources

1980-2019: IMF Country Report

2020: N/A

General notes

1980-1991 Converted data to new Meticals by using conversion rate 1000: 1, so as to line up with the Common GDP series.

1992-2006 Disaggregates do not quite sum to total tax due to imprecise rounding in Art IV reports

2013: Jump in revenues reflects a large windfall capital gains tax

2017-2019: Grants not available

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2008: 0.07% of GDP

2009: 0.24% of GDP

2010: 0.41% of GDP

2011: 0.78% of GDP

2012: 2.43% of GDP

2013: 4.17% of GDP

2014: 5.76% of GDP

2015: 1.32% of GDP

2016: 0.85% of GDP

Social Contributions Notes

1980-1992, 2005-2019: Social contributions are not reported but have been treated as zero as the value is likely negligible

Myanmar (Central Government)

Sources

1980-2005: GFS

2006-2011: N/A

2012-2016: IMF Country Report

2017-2019: GFS

2020: N/A

General Notes

2013-2016: Resource revenue is sum of 'Transfers from SEEs to Union govt' + 'SEE receipts net of transfers to union Gov't'

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2014: 5.14% of GDP

2015: 5.47% of GDP

2016: 4.56% of GDP

2017: 3.27% of GDP

2018: 2.12% of GDP

Social Contributions Notes

N/A

Namibia (Central Government)

Sources

1980: N/A

1981-2020: IMF Country Report

General Notes

N/A

Caution

1983-1992: Because Namibia did not achieve full independence until 1990 the earlier data should be treated with some extra caution.

Resource Revenue Notes

2012: Resource nontax, and subsequently total resource revenue might be underestimated slightly; an 'administrative fees, including license revenues' is included in non-resource nontax as it is not possible to break out the part that is due to mining licenses from others.

2013-2020: Resource Nontax is 'Diamond and Other Mineral Royalties'. Part of non-resource nontax is license revenues but these cannot be separately identified. Small in any case

Social Contributions Notes

1981-2020: Assumed zero

Nauru (Central Government)

Sources

1980-2011: N/A

2012-2019: IMF Country Report

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

2012-2019: Assumed zero

Nepal (Central Government)**Sources**

1980-2017: GFS

2018-2020: IMF Country Report

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Netherlands (General Government)**Sources**

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

New Zealand (General Government)**Sources**

1980-2019: OECD Tax Statistics

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Nicaragua (General Government)**Sources**

1980: N/A

1981-1990: IMF Country Report

1991-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

1981-1990: Large reduction in revenue and taxes reported around 1990. Pre-1990 data is of questionable comparability with that which follows.

Resource Revenue Notes

N/A

Social Contributions Notes

1981-1990 Social is substantial but cannot be excluded from Revenue or Taxes.

Niger (Central Government)

Sources

1980: GFS

1981-2020: IMF Country Report

General Notes

1986-2003 Data from the OECD suggest that trade tax here might include VAT on imports.

Caution

Income contains an element of Payroll tax.

Resource Revenue Notes

1994-1996: resource revenue = excise on uranium production.

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2005: 0.28% of GDP

2006: 0.42% of GDP

2007: 2.49% of GDP

2008: 5.68% of GDP

2009: 1.86% of GDP

2010: 1.28% of GDP

2011: 1.25% of GDP

2012: 3.43% of GDP

2013: 4.43% of GDP

2014: 2.76% of GDP

Social Contributions Notes

1980-2016 Assumed zero

Nigeria (General Government)

Sources

1980-1991: N/A

1992-2020: IMF Country Report

General Notes

1992-2006: The education tax and customs levies are classified throughout as Other Taxes as this is the only means to achieve consistent classification over time, owing to changes in the IMF CR classification scheme from year to year. Thus, education tax has been removed from Taxes on Income and Profit, while custom levies have been removed from Trade taxes.

2016: Nontax revenue is Federal government independent revenue + SLGs independent revenue

2017-2020: Import includes excises; Other taxes include customs

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2001: 21.76% of GDP

2002: 12.84% of GDP

2003: 16.84% of GDP

2004: 20.79% of GDP

2005: 20.12% of GDP

2006: 20.21% of GDP

2007: 16.36% of GDP

2008: 19.09% of GDP

2009: 10.17% of GDP

2010: 12.21% of GDP

2011: 16.57% of GDP

2012: 11.13% of GDP

2013: 11.41% of GDP

2014: 9.2% of GDP

2015: 5.06% of GDP

2016: 4.21% of GDP

2017: 5.47% of GDP

2018: 7.79% of GDP

Social Contributions Notes

1992-2015 Assumed zero

North Macedonia (Central Government)

Sources

1980-1992: N/A

1993-2020: IMF Country Report

General Notes

2000-2002: PIT and CIT from <http://www.imf.org/external/pubs/ft/scr/2003/cr03136.pdf>

2015: Capital revenue added to nontax revenue

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Norway (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2008: 19.79% of GDP

2009: 14.12% of GDP

2010: 12.26% of GDP

2011: 14.31% of GDP

2012: 15.12% of GDP

2013: 12.38% of GDP

2014: 10.76% of GDP

2015: 7.44% of GDP

2016: 4.3% of GDP

2017: 5.07% of GDP

1995-2020 Some resource revenue data comes from ssb.no

Social Contributions Notes

N/A

Oman (Central Government)

Sources

1980-1989: N/A

1990-2013: GFS

2014-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1990-2013 Assumed zero

Pakistan (Central Government)

Sources

1980-1986: GFS

1987: IMF Country Report

1988-2015: GFS

2016-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Palau (Central Government)

Sources

1980-1992: N/A

1993-2007: IMF Country Report

2008-2019: GFS

2020: N/A

General Notes

1995: Large grants figure in this year but reflective of underlying data.

1999-2007: Reclassified a Gross Revenue tax as indirect, in accordance with GFS data that follows later. This is not allocated to GST, however, as the mix between GST and Other is unclear in these years. Have removed Other accordingly

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Panama (General Government)

Sources

1980-2020: IMF Country Report

General Notes

1980-1988: Calculated Grants as Revenue – Revenue Excluding Grants. In some cases, different than published figure

1989-2014: Calculated Nontax as Revenue – Social Contributions - Tax - Grants. This includes some revenue from public enterprises, or from 'decentralized agencies'.

Caution

N/A

Resource Revenue Notes

1990-1995: Resource revenue here is oil pipeline revenue. We do not include Panama Canal revenue as resource revenue

Social Contributions Notes

1980: Social cannot be excluded from total revenue, and is significant

Papua New Guinea (Central Government)

Sources

1980-1982: N/A

1983-2020: IMF Country Report

General Notes

2008: Direct + Indirect not equal to total tax due to imprecision in IMF CR

2010-2011: Cannot find a nontax figure. 'payroll and workforce' in the CR is classed as PIT

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2013: 1.37% of GDP

2014: 4.02% of GDP

2015: 2.76% of GDP

2016: 0.5% of GDP

2017: 1.58% of GDP

Social Contributions Notes

N/A

Paraguay (Central Government)

Sources

1980-1989: IMF Country Report

1990-2017: GFS

2018-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Peru (Central Government)

Sources

1980-1989: GFS

1990-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2004: 1.34% of GDP

2005: 2.37% of GDP

2006: 3.34% of GDP

2007: 3.06% of GDP

2008: 3.41% of GDP

2009: 2.8% of GDP

2010: 3.46% of GDP

2011: 3.44% of GDP

2012: 2.84% of GDP

2013: 2.73% of GDP

2014: 1.89% of GDP

2015: 1.3% of GDP

2016: 1.19% of GDP

Social Contributions Notes

N/A

Philippines (Central Government)

Sources

1980-1982: N/A

1983-1989: IMF Country Report

1990-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2012: 0.59% of GDP

2013: 0.49% of GDP

2014: 0.4% of GDP

2015: 0.2% of GDP

2016: 0.18% of GDP

Social Contributions Notes

N/A

Poland (General Government)

Sources

1980-1983: N/A

1984-1988: GFS

1989-1990: N/A

1991-2020: OECD Tax Statistics

General Notes

1991: It looks as though there is some discontinuity between Payroll and PTT - with the latter moving toward the former. It is not clear whether this is as a result of (i) tax reforms or (ii) discontinuity in how the data is present in the OECD. Given the transitional period in Poland in early 1990s, we believe that (i) is more likely.

Caution

1984-1988: Comparability of data with post 1990 data is questionable, due to transition from state owned economy. Exclude from econometric analyses

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Portugal (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Qatar (Central Government)

Sources

1980-2018: IMF Country Report

2019-2020: N/A

General Notes

2000-2011: Investment income from public enterprises is said to include dividends from state-owned enterprises, including Qatar Petroleum, however it is incorrect to assume that this makes up the entirety of Investment Income. Thus, this figure is added to the non-resource nontax column. The IMF Art IV reports indicate that About 85 percent of corporate income tax comes from Qatar Petroleum <https://www.imf.org/external/pubs/ft/scr/2015/cr1586.pdf> [<https://www.imf.org/external/pubs/ft/scr/2015/cr1586.pdf>, Pg. 23] but do not distinguish between resource and non-resource taxation. Our Resource Revenue figure is the sum of Oil & LNG nontax revenues. As such this figure is likely underestimates the total gov't revenue received from hydrocarbon activities.

2012-2018: There is a good degree of uncertainty surrounding exactly what constitutes resource revenue for Qatar. A footnote from this latest CR suggests that almost all revenue (including corporation tax) is hydrocarbon revenue, but this is at odds with what has been reported in the past. As before, we suggest that the true figure for hydrocarbon revenue might be some degree higher than that reported here. There is a comprehensive discussion of the Qatari tax system in the following Selected Issues paper (<http://www.imf.org/~media/Files/Publications/CR/2017/cr1789.ashx>), which may help users to better understand the figures presented here.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2018 Assumed zero

Romania (General Government)

Sources

1980-1985: GFS

1986-1989: IMF Country Report

1990-2019: GFS

2020: N/A

General Notes

1980-1985: Only included total revenue figures here as GFS lists the vast majority of revenue as Nontax. This is clearly inconsistent with later years.

1986-1989: For these years social security is grouped in a single category with nontax revenue, which we are unable to disaggregate. As such, both categories are left blank, though social contributions and nontax revenue are included in the total revenue aggregates

1990-1991: calculated figures from % of GDP using Common GDP series

1991 It looks as though there is some discontinuity between Payroll and PTT - with the latter moving toward the former. It is not clear whether this is as a result of (i) tax reforms or (ii) discontinuity in how the data is present in the GFS. Given the transitional period in Romania in early 1990s, (i) is quite likely.

1995-2019 Grants assumed zero

Caution

1986-1993 Transition from state owned economy means that the comparability with later data is questionable.

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Russian Federation (General Government)

Sources

1980-1999: N/A

2000-2020: IMF Country Report

General Notes

2000-2013: We do not allocate 'Resource taxes' to either Direct or Indirect as it is not clear where this should lie. Accordingly, we do not calculate either direct or indirect (this is also due to the fact that property is not reported in the CRS used here). We have calculated total revenue as Taxes + Social Contributions + Nontax + Resources Component of Nontax. Resources component of nontax is calculated as Resource Revenue - Resource Taxes

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Rwanda (Central Government)

Sources

1980-1995: IMF Country Report

1996-2018: OECD Tax Statistics: Africa

2019-2020: IMF Country Report

General Notes

1980-1995: Whilst there are no indications that Trade is inflated by sales taxes collected on imports, there is little concrete evidence to support this. In years where GFS and Art IV both report data, the data is similar but not very close

1994: Direct + indirect slightly higher than total due to a rounding error in CR

1997: The jump in tax collection here is not a facet of source change: it is evident in the Article IV data, however we switch to OECD as it offers much better coverage going forward

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1993-1995: social contributions fall to zero/treated as zero from 1993 onwards

Saint Kitts and Nevis (Central Government)**Sources**

1980-1983: N/A

1984: IMF Country Report

1985-1994: GFS

1995-1999: IMF Country Report

2000-2017 : GFS

2018-2020 : N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1984-2017: Missing / assumed zero

Saint Lucia (Central Government)**Sources**

1980-1999: IMF Country Report

2000-2017: GFS

2018-2019: OECD Tax Statistics: Latin America

2020: IMF Country Report

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2020 Assumed zero

Saint Vincent and the Grenadines (Central Government)

Sources

1980-2017: GFS

2018-2020: IMF Country Report

General Notes

2018-2020 Capital revenue added to grants according to the underlying data

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Samoa (Central Government)

Sources

1980-1990: IMF Country Report

1991: N/A

1992-2009: IMF Country Report

2010-2019: GFS

2020: N/A

General Notes

1992: VAT is VAGST (Value added goods and services tax) for all years where present

1998-1999: Subcomponents do not equal total tax due to imprecision of CR

Caution

1996: Collapse in GDP means that figures as % of GDP are very high in this year

Resource Revenue Notes

N/A

Social Contributions Notes

1980-1990: Assumed zero

1992-2017: Assumed zero

San Marino (Central Government)

Sources

1980-1991: N/A

1992-2001: IMF Country Report

2002-2013: GFS

2014: IMF Country Report

2015-2016: GFS

2017: IMF Country Report

2018-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1992-2017 Assumed zero

Notes

N/A

Sao Tome & Principe (Central Government)

Sources

1980-2009: IMF Country Report

2010-2011: GFS

2012-2020: IMF Country Report

General Notes

1987-2011: Caution it is very difficult to be confident about where Sales Tax on Imports is classified here. There is no VAT in Sao Tome & Principe (as of 2015).

1990-2005 Deleted Disaggregated GST and Trade for these years as they did not match up with the data that followed from the GFS.

2007: Jump in the total revenue including grants comes from grants which for 2007, includes IDA and AfDB MDRI debt relief as a stock of debt reduction.

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2005: 12% of GDP; (Very large oil signatory bonus inflating total revenue and nontax)

2006: 12.03% of GDP

2007: 6.9% of GDP

2008: 1.6% of GDP

2009: 1.06% of GDP

2010: 1.02% of GDP

2011: 0.86% of GDP

2012: 0.4% of GDP

2013: 0.66% of GDP

2014: 0.37% of GDP

2015: 0.62% of GDP

2016: 0.59% of GDP

2017: 0.68% of GDP

Social Contributions Notes

N/A

Saudi Arabia (Central Government)

Sources

1980-2018: IMF Country Report

2019-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1980-2018 All resource revenue is nontax revenue

Social Contributions Notes

1980-2018 Assumed zero

Senegal (Central Government)

Sources

1980-1997: IMF Country Report

1998-2018: OECD Tax Statistics: Africa

2019-2020: IMF Country Report

General Notes

1991-1992: Deleted 'Direct' – as it was just TIPCG, but we cannot account for Payroll or property in these years

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2013: 0.43% of GDP

2014: 1.12% of GDP

2015: 0.98% of GDP

2016: 0.94% of GDP

2017: 1.02% of GDP

2018: 0.74% of GDP

2019: 0.93% of GDP

Social Contributions Notes

N/A

Serbia (General Government)

Sources

1980-1999: N/A

2000-2006: IMF Country Report

2007-2012: GFS

2013-2018: IMF Country Report

2019-2020: N/A

General Notes

N/A

Caution

2000-2001 Exclude from analyses. 2000 and 2001 data is notably different to 2002 onwards.

2002-2006 Exclude from analyses. data for these years should be treated with caution, as Total Tax Revenue and Indirect Taxes are likely underestimated by about 5% owing to the exclusion of Other Taxes, which is combined with Nontax Revenue for these years in the underlying IMF CR.

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Seychelles (Central Government)

Sources

1980-1992: IMF Country Report

1993-2018: GFS

2019-2020: IMF Country Report

General Notes

2019-2020 CIT includes Business Tax, Corporate Social Responsibility Tax and Marketing Tourism Tax

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2014: 0.03% of GDP

2015: 0.13% of GDP

2016: 0.06% of GDP

2017: 0.01% of GDP

Social Contributions Notes

1980-1992: social contribution data is missing. Comparing it with the GFS data where available, IMF CR revenue, taxes are exclusive of social contributions

2000-2004: It is unclear whether social is zero or small in these years,

Sierra Leone (Central Government)

Sources

1980-2020: IMF Country Report

General Notes

1995: In 1995 the IMF CRs shift from reporting data based on a fiscal year that crosses the calendar years, to using a fiscal year that matches the calendar year. The values for FY 1995, which are used here, differ only slightly from values for FY1994/95, which are omitted.

2008: Calculated VAT by adding import sales tax and domestic sales tax. Both of which were later replaced with the GST. Updated Goods and Services tax to include resource revenue

2009: There is an error in the data reported in the IMF CR, as reported tax revenue exceeds total revenue. Inspection of the data makes obvious that the error is an overstatement of the Other Tax category, which diverges sharply and implausibly from historical norms. We thus replace the figure reported in the IMF CR by first recalculating tax revenue by subtracting nontax revenue from total revenue, after which we calculate other tax as the residual after adding all of the other reported tax revenue components. The resulting figure fits comfortably within historical norms. VAT = Sales tax which is then replaced by Goods and Services Tax (GST). Updated Goods and Services Tax to include resource revenue

2010-2013: Subcategories don't quite sum to equal total tax due to rounding in art iv report Treated resource taxes in the same manner as previous years

2017-2019: Mining royalties added in to the indirect

2020: Mining royalties added in to the indirect. Nontax includes Other, Capital Transfers from BSL (CCRT Debt Relief)

Caution

1999: Data seems very low in this year, but SLE was in civil war, so likely to be volatile. Flagged as Somewhat Questionable

Resource Revenue Notes

1980-1986 no resource revenue reported

1987-2011 resource revenue = mining licenses + royalties (on bauxite) = resource tax because they have been classified as such. They are listed under taxes on goods & services and therefore, that category has been revised downwards accordingly.

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2006: 0.35% of GDP.

2007: 0.42% of GDP.

2008: 0.2% of GDP.

2009: 0.24% of GDP.

2010: 0.29% of GDP.

2011: 0.94% of GDP.

2012: 1.6% of GDP

2013: 1.23% of GDP

2014: 1.74% of GDP

2015: 1.29% of GDP

2016: 0.65% of GDP

Social Contributions Notes

1980-2013: Assumed zero

Singapore (Central Government)

Sources

1980-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2017 Assumed zero

Slovakia (General Government)

Sources

1980-1993: N/A

1994: IMF Country Report

1995-2020: OECD Tax Statistics

General Notes

1994 Indirect = Total – Direct

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes:

N/A

Slovenia (General Government)

Sources

1980-1991: N/A

1992-1994: GFS

1995-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Solomon Islands (Central Government)

Sources

1980: N/A

1981-1995: IMF Country Report

1996: N/A

1997-2010: IMF Country Report

2011-2019: GFS

2020: IMF Country Report

General Notes

1997-2001: Subcomponents of Total Revenue do not sum to the total, but the data here reflects the underlying source

Caution

N/A

Resource Revenue Notes

1989-1992: export tax on log exports = resource revenue. Adjusted taxes on international trade to exclude log export tax.

1993-1995: Added Resource Component of Taxes (tax on timber, which is categorized as tax on international trade) from IMF CR 1998, Table 7. Calculated Non-Resource Component of Taxes. Adjusted Indirect taxes and Export taxes to be exclusive of Resource Taxes.

1997-2002: We can treat export taxes (listed in those reports) as equivalent to export taxes on logs, as in other years the two numbers are almost identical. Adjusted taxes on international trade, indirect tax to exclude log export tax.

2003-2006: Added Resource Component of Taxes (tax on timber, which is categorized as tax on international trade) from IMF CR 2008, Table 5. Adjusted Indirect taxes to be exclusive of Resources Taxes (subtracted tax on logging).

2008-2009: Added Resource Component of Taxes (tax on logging, which is categorized as tax on international trade) from IMF CR 2011, Table 3. Calculated Non-Resource Component of Taxes. Adjusted Indirect taxes to be exclusive of Resources Taxes (subtracted tax on logging).

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2012: 1.72% of GDP

2013: 1.39% of GDP

2014: 3.34% of GDP

2015: 0.22% of GDP

Social Contributions Notes

1981-1995 Assumed zero

1997-2017 Assumed zero

Somalia (Central Government)

Sources

1980-2012: N/A

2013-2019: IMF Country Report

2020: N/A

General Notes

2013: Market exchange rate (SOS/USD), end of period: 20,149

2014: Market exchange rate (SOS/USD), end of period: 20,265

2015: Market exchange rate (SOS/USD), end of period: 22,286

2016: Market exchange rate (SOS/USD) 24,005

2017: Market exchange rate (SOS/USD) 23,605

2018: Market exchange rate (SOS/USD) 24,475

2019: Market exchange rate (SOS/USD) 26,015

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

2013-2019 Assumed zero

South Africa (General Government)

Sources

1980-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1980-2020 Whilst the mining sector is quite large in South Africa, evidence would suggest that this makes only a modest contribution to govt tax or nontax revenues. The following report (<http://www.sars.gov.za/AllDocs/Documents/Tax%20Stats/Tax%20stats%202015/Tax%20Statistics%202015.pdf>) from South African Revenue Service can shed some light here. It appears that corporate mining taxes are in the range of about 0.5% of GDP, whilst Royalties from mining are even smaller, at around 0.1-0.2% of GDP in recent years. (See pages 232 and 142 for the relevant numbers). We flag the data accordingly but set resource taxes = non resource taxes as, in reality, it would appear that the mining sector only causes small distortions to total tax collections.

Social Contributions Notes

N/A

South Sudan (General Government):

Sources

1980-2010: N/A

2011-2020: IMF Country Report

General Notes

2011-2012: Nontax is other revenue

2013-2015: Nontax is Other GoSS Revenue

2016 Nontax is Other GoSS Revenue. There is a large off-budget grant in the IMF CR, but it is not present in these figures

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Spain (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Sri Lanka (Central Government)

Sources

1980-1989: IMF Country Report

1990-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-1989 Missing

Sudan (Central Government)

Sources

1980: N/A

1981-2020: IMF Country Report

General Notes

1981-1993: Adjusted LCU figures so that data is in new Sudanese pounds (as is the Common GDP series and surrounding data)

2003: Direct may, for this and some surrounding years be inclusive of a stamp tax that would normally be placed in 'Other', but due to the inconsistent reporting in Art IV reports, it is not possible to extract this for every year.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1981-2016 Assumed zero

Suriname (Central Government)

Sources

1980-2018: IMF Country Report

2019-2020: N/A

General Notes

1980-1997: Adjusted revenue scalar so that data is in Suriname Dollars instead of Guilders. (Conversion rate 1000 Guilders = 1 Dollar)

2001: A large jump in revenues occurs here, but this reflects the underlying data in the source

Caution

N/A

Resource Revenue Notes

1998-2006: Resource component of Indirect come from an alumina production fee, which is part of 'Other' Taxes.

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2016: 2.88% of GDP

2017: 7.55% of GDP

Social Contributions Notes

1980-2015: Social contributions treated as zero. For some years Suriname reports old age fund contributions under nontax revenue. This may be classifiable as social contributions, but in the absence of further information we follow the national classification and leave the revenue under nontax revenue

Sweden (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Switzerland (General Government)

Sources

1980-2019: OECD Tax Statistics

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Syrian Arab Republic (General Government)

Sources

1980: N/A

1981-2008: IMF Country Report

2009-2020: N/A

General Notes

1991-1997: Subcomponents of total revenue do sum up to the total, but cannot be presented here, because resource tax is not itemized and we now, based on 2003 CR, assume that the resource revenue is not all nontax.

1998: We assume that Direct = Taxes on Income and Profits although this may very slightly underestimate (maximum 2.5% on non-resource direct taxes) the actual value of Direct Taxes, as Property Taxes are not reported for this year.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1981-2008 Given data from IMF CR, assumed that social is zero.

Tajikistan (General Government)

Sources

1980-1994: N/A

1995-2020: IMF Country Report

General Notes

N/A

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2014: 1.07% of GDP

2015: 1.32% of GDP

2016: 1.92% of GDP

Social Contributions Notes

1999-2009: Changed Payroll Taxes to Social Contributions.

2015-2020: assumed zero

Tanzania (Central Government)

Sources

1980-2009: IMF Country Report

2010-2018: GFS

2019-2020: IMF Country Report

General Notes

1983-1989 Excises not reported in these years.

1983-2009 Excises is the sum of excises on domestic and imported goods. Sales tax is the sum of domestic and imports. Thus, Trade is not inflated by sales tax on imports

Caution

N/A

Resource Revenue Notes

1993-1997 Gold producer but no resource revenue information, likely because actual revenue from mining is very very limited owing to nature of mining tax deals and weak enforcement.

1998 Petroleum windfall tax (11,714) not included in resource tax.

1999 Petroleum windfall tax (30,358) not included in resource tax.

2000 Petroleum windfall tax (35,267) not included in resource tax.

2001 Petroleum windfall tax (6,472) not included in resource tax.

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2009: 0.19% of GDP

2010: 1% of GDP

2011: 0.97% of GDP

2012: 1.21% of GDP

2013: 1.32% of GDP

2014: 0% of GDP

2015: 0.9% of GDP

2016: 0.52% of GDP

Social Contributions Notes

1980-2017 Assumed zero

Thailand (General Government)

Sources

1980-2019: GFS

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Timor-Leste (Central Government)

Sources

1980-2000: N/A

2001-2002: IMF Country Report

2003: IMF Country Report

2004-2018: IMF Country Report

2019-2020: N/A

General Notes

2015-2018: Resource component of nontax revenue is Estimated Sustainable Income (ESI) revenue from Timor-Leste petroleum fund.
<https://laohamutuk.org/econ/OGE09/ESI/09ESIforecastEn.htm>

Caution

N/A

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2008: 57.15% of GDP

2009: 55.12% of GDP

2010: 53.6% of GDP

2011: 60.75% of GDP

2012: 56.75% of GDP

2013: 57.53% of GDP

2014: 46.07% of GDP

2015: 32.57% of GDP

2016: 13.86% of GDP

Social Contributions Notes

2001-2017 Assumed zero

Togo (Central Government)

Sources

1980-2006: IMF Country Report

2007-2019: GFS

2020: N/A

General Notes

1980-2020: Have taken a conservative approach here and deleted trade and GST disaggregates in some earlier years for a number of reasons. (i) The trade and, (pre-1999) Import figures were inclusive of a turnover tax and thus seemingly too high. Post-1999 the import figure looks largely in line with the GFS so have left it in here. (ii) The approach of being 'internally consistent' (i.e. either including the Sales tax on imports in Trade for all years, or removing it and placing in GST for all years) was not possible here, as the Art IV disaggregation is very poor post-2006. However, the GFS and Art IV numbers aligned well in 2007 so have switched to GFS from 2007 onward, which allows for good disaggregation in the most recent years and should allow the possibility of this to continue going forward.

1987-1989: The Direct residual here also includes property tax, which is not broken out in the country report table

1999-2006: The 2007 Country Report lists details of the Togolese tax system, which confirms that property and payroll exist. They are tied up in the Direct figure, but not separately reported

Caution

N/A

Resource Revenue Notes

1980-1981 resource revenue figures contaminated by OTAP revenues as OTP, OPAT revenues reported as a sum [both under tax and nontax].

1982-1992: Resource tax recalculated to = sum of OTP (Phosphates) and Petroleum Fund. Previously included OPAT which is basically Coffee, Cocoa and Cotton. Resource Nontax is the OTP contribution to government investment

1999-2006 After this point, resource revenue considered to be zero

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2010: 1.3% of GDP

2011: N/A

2012: 0.61% of GDP

2013: 0.78% of GDP

2014: 0.52% of GDP

2015: 0.53% of GDP

2016: 0.38% of GDP

Social Contributions Notes

1980-2020: The 2007 report confirms the presence of social contributions. Assuming the figures are exclusive of social here. Likely just not reported at the Budgetary Central level so seems reasonable to set =0

Tonga (Central Government)

Sources

1980: N/A

1981-2020: IMF Country Report

General Notes

1998-2003 Direct + Indirect not equal to total tax due to imprecise rounding in the CR

2009, 2011 NB large capital revenue figure

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1981-2017 Assumed zero

Trinidad and Tobago (Central Government)

Sources

1980-2017: IMF Country Report

2018-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1993-2005: In order to get accurate total tax revenue and total nontax revenue figures consistent across sources, we have classified the different components of resource revenue according to the method used in IMF GFS. Therefore, all of resource revenue except for royalties and signature bonuses are considered as resource tax. Royalties and signature bonuses are the resource component of nontax. Additionally, direct taxes, taxes on income, and corporate taxes have been revised so as to include tax income from oil companies.

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2011: 13.94% of GDP

2012: 12.65% of GDP

2013: 15.17% of GDP

2014: 15.87% of GDP

2015: 9.05% of GDP

2016: 5.98% of GDP

2017: 3.87% of GDP

2018: 4.61% of GDP

Social Contributions Notes

1980-1992, 2001-2020: Social contributions are assumed / treated as zero. Information is unavailable for these years but they are negligible in magnitude in surrounding years. The IMF GFS records somewhat higher social contributions for consolidated government, but they remain small, while IMF GFS data cannot be employed owing to the need to account separately for resource revenues using the IMF Country reports

1989: Other Taxes is missing for this year.

Tunisia (General Government)

Sources

1980-1999: IMF Country Report

2000-2018: OECD Tax Statistics: Africa

2019-2020: N/A

General Notes

1992: Subcomponents of revenue do not sum to total revenue due to inaccuracies in underlying source

2000-2018: Resource component of nontax is royalties on oil and gas.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Turkey (General Government)

Sources

1980-2019: OECD Tax Statistics

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Turkmenistan (Central Government)**Sources**

1980-1993: N/A

1994-2008: IMF Country Report

2009-2015: IMF Regional Economic Outlook

2016-2020: N/A

General Notes

1994-2003: Figures converted from Manat to New Manat at a rate of 1:5000.

2009-2015: Total revenue figure taken from Regional Economic Outlook. For previous years this matches exactly with the total revenue figure from the CR, suggesting that the source is the same. No recent Article IV consultations have been made public, so this is the only source of revenue data available for recent years in Turkmenistan

Caution

N/A

Resource Revenue Notes

1998-2008 Natural resource Tax (NRT) treated as Indirect, but not allocated to GST, Trade or Other. 'Other' likely includes a portion of Nontax Revenue, but it is not possible to isolate this so we leave in. Thus, caution is advised as total tax and indirect are likely inflated by this. Resource component of indirect is the sum of NRT, Resource VAT and Resource Excises. Social is listed in the CRs as a Payroll tax but we place it into social contributions here

2004-2008 From 2004 onwards there is a part of property tax that is reported as resource revenue. This is excluded from "Direct excluding resource...".

Social Contributions Notes

N/A

Tuvalu (General Government)

Sources

1980-2005: N/A

2006-2014: IMF Country Report

2015-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

2011-2014 Resource revenue is from Fishing license fees

Social Contributions Notes

2006-2014 Assumed zero

Uganda (Central Government)

Sources

1980-2015: IMF Country Report

2016: OECD Tax Statistics: Africa

2017-2020: IMF Country Report

General Notes

1988: Nontax includes a currency reform levy

1992: Direct + Indirect < Total tax, but the numbers have been checked against the CR

2015-2020: Other taxes is infrastructure levy

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

1980-2020 Assumed zero

Ukraine (General Government)

Sources

1980-1990: N/A

1991-2000: IMF Country Report

2001-2019: GFS

2020: N/A

General Notes

1991: Unclear if numbers are in Soviet Rubles or Ukrainian Karbovanets.

1992-2000: Note: Chernobyl Fund is considered part of social security contributions

2006: Large increase in VAT revenues in 2005; unexplained but the data would appear to be legitimate.

Caution

1991-1994: Transition from state owned economy. Exclude from econometric analyses

Resource Revenue Notes

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2013: 1.87% of GDP

2014: 3.74% of GDP

2015: 4.68% of GDP

2016: 4.4% of GDP

2017: 4.67% of GDP

Social Contributions Notes

1991: Social cannot be isolated but is significant.

United Arab Emirates (General Government)

Sources

1980-2017: IMF Country Report

2018-2019: GFS

2020: N/A

General Notes

1980-1999: Unclear whether grants are included in Nontax or not, so we have removed some figures to ensure consistency.

1986-1999: What is recorded as Income Taxes in these years appears structurally incomparable to preceding and following years, so we have removed data.

2000-2009: Calculated total taxes as sum of customs and income tax. Nontax revenue updated to include resource revenue component

Caution

N/A

Resource Revenue Notes

1980-2015: Large fluctuations in non-resource revenue due, in large part, to the volatility of Investment Income

Social Contributions Notes

2000-2011: Assumed zero

United Kingdom (General Government)

Sources

1980-2020: OECD Tax Statistics

General Notes

1980-1994 Between 1980 and 1994, GFS data indicates the presence of small amounts of Grants (~0.3% of GDP). Thus, Nontax might be slightly inflated here by grants.

Caution

N/A

Resource Revenue Notes

1980-1996 Resource tax here is the sum of Petroleum revenue tax and supplementary petroleum duty

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2014: 0.16% of GDP

2015: 0.05% of GDP

2016: -0.02% of GDP

2017: 0.05% of GDP

2018: 0.06% of GDP

Social Contributions Notes

N/A

United States (General Government)

Sources

1980-2019: OECD Tax Statistics

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

2013: 0.15% of GDP

2014: 0.08% of GDP

Social Contributions Notes

N/A

Uruguay (General Government)

Sources

1980-2016: GFS

2017-2020: N/A

General Notes

1980-2000: A note in the 2017 CR (Page 33 of <http://www.imf.org/~media/Files/Publications/CR/2017/cr1728.ashx>) suggests that there are some taxes collected at the municipal level which should also, in theory, be included in General, but these are not reported. So we just report Central + SSF as this is the closest approximation to General available

2001: There is a discontinuity in the PIT, CIT and Payroll categories, between 2001 and 2008 and surrounding years. Thus, we omit some data here.

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Uzbekistan (General Government)

Sources

1980-1992: N/A

1993-2012: IMF Country Report

2013-2014: GFS

2015-2020: IMF Country Report

General Notes

2012: CR states a large statistical discrepancy. Subcomponents of Total Revenue do not equal the total, but the underlying source is not clear on how to classify certain revenues

2009-2012 Taxes on goods and services is the taxes on goods and services figure from CR, minus mining tax. Nontax is other budget revenue (other budget revenue + road fund and other extrabudgetary revenue+ educational development tax).

2016-2017 Nontax revenue = (other revenue + road fund + other funds).

2018: Total revenue is short by roughly the amount of the phased-out road fund, which is no longer itemized in the Uzbek CRs.

2018-2020: Nontax revenue = (other revenue + other funds).

Caution

1993-1998 Transition from state-owned economy causing large fluctuations in revenue and tax ratios.

2013-2014 Only data available for these years is GFS, but it is incompatible with Art IV data, thus has been removed.

Resource Revenue Notes

1993-2007 Mining revenues classed as indirect but stripped out of GST, in accordance with other country reports.

1993-2012 Resource Taxes = mining tax. Data from IMF CR 2008, Table 6.

Social Contributions Notes

N/A

Vanuatu (Central Government)

Sources

1980: IMF Country Report

1981-1990: GFS

1991-2008: IMF Country Report

2009-2019: GFS

2020: N/A

General Notes

2005-2007 Subcomponents do not equal total tax due to imprecision of CR

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Venezuela (Central Government)

Sources

1980-1986: GFS

1987-1989: IMF Country Report

1990-2008: OECD Tax Statistics

2009-2012: CEPALSTAT

2013-2019: OECD Tax Statistics: Latin America

2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

1990-2014 OECD reports 100% of corporation tax as resource tax.

Social Contributions Notes

N/A

Vietnam (General Government)

Sources

1980-1983: IMF Country Report

1984-1985: N/A

1986-1994: IMF Country Report

1995-2020: IMF Country Report

General Notes

2013-2015 Direct taxes = (taxes - indirect taxes)

Caution

1980-1983, 1986-1990: Prior to 1991, all transfer from state enterprises are classed together, and classified as nontax revenue in the IMF CRs. Subsequently, much of these transfers begin to be classified as tax revenue, resulting in a discontinuity in the data series.

Resource Revenue Notes

1992- 2007: It is unclear whether the natural resources tax is a direct or indirect tax, so have left the 'excluding resource revenue' sub columns blank for both. Calculated Indirect as Tax - direct (which is property + income). Then calculated GST as Indirect - Other -Trade

1992-1996 Added resource taxes and calculated Non-Resource Taxes. Data from IMF CR 1998, Table 18.

1997-2000 Added resource Nontaxes from IMF CR 2003, Table 14.

2001-2003 Data from IMF CR 2006, Table 14.

2004-2005 Data from IMF CR 2007, Table 13.

2006-2007 Data from IMF CR 2010, Table 3.

Social Contributions Notes

1980-1983: Assumed zero

1986-2012: Assumed zero

2016-2020 Assumed zero

West Bank and Gaza (Central Government)

Sources

1980-2004: N/A

2005-2018: GFS

2019-2020: N/A

General Notes

N/A

Caution

N/A

Resource Revenue Notes

N/A

Social Contributions Notes

N/A

Yemen (General Government)

Sources

1980-1989: N/A

1990-2012: IMF Country Report

2013-2016: IMF Regional Economic Outlook

2017-2020: N/A

General Notes

1998-2002 Subcomponents do not equal total tax due to imprecision of CR

Caution

N/A

Resource Revenue Notes

1990-1995: There is no data for oil revenue from 1990-1995 because of a break in the series when compared with 1996 onwards. This is due to large depreciations in the exchange rate in 1995/6 used for accounting of oil sector and the budget.

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2005: 27.9% of GDP

2006: 26.87% of GDP

2007: 24.62% of GDP

2008: 28.16% of GDP

2009: 14.5% of GDP

2010: 16.46% of GDP

2011: 16.84% of GDP

Social Contributions Notes

1990-2012 Assumed zero

Zambia (Central Government)

Sources

1980-2018: IMF Country Report

2019: GFS

2020: N/A

General Notes

1999-2001 There is an error in the data reported under these categories in the IMF CR. We have replaced the data with equivalent figures from the IMF GFS, as the data otherwise matches closely between the two sources. For 2000 we do not have GFS data, so we have simply delete the following columns: direct tax, income tax, personal income tax and corporate income tax columns.

Caution

2018-2019: VAT is a backlog of VAT refunds that was added in the Tax revenue in the underlying data, but taken out as is causes discrepancy

Resource Revenue Notes

1980-2007: The only resource revenue reported in CRs is profit tax paid by ZCCM. However, it seems likely that at least some revenue is collected through royalties and export taxes, and it is not clear if this is reflected in the figures reported in the CRs. While we expect that this revenue is, if anything, relatively small in magnitude, it may not be entirely negligible, and we have flagged the data accordingly.

1980-1984, 1990-1997: Assumed that ZCCM profit taxes are already included in total taxes and taxes on income and profit

Data from EITI Reports (<https://eiti.org/summary-data>) reports resource revenue to be:

2008: 2.57% of GDP

2009: 3.33% of GDP

2010: 3.89% of GDP

2011: 6.61% of GDP

2012: 6.04% of GDP

2013: 5.35% of GDP

2014: 5.19% of GDP

2015: 4.94% of GDP

2016: 4.76% of GDP

2017: 4.31% of GDP

2018: 5.23% of GDP

2019: 4.67% of GDP

Social Contributions Notes

1980-2013 Assumed zero

Zimbabwe (Central Government)

Sources

1980-1997: GFS

1998: N/A

1999-2018: IMF Country Report

2019-2020: N/A

General Notes

2016-2018 Nontax includes grants

Caution

1980 VAT is a backlog of VAT refunds that was added in the Tax revenue in the underlying data, but taken out as is causes discrepancy

Resource Revenue Notes

1980-2010: No available sources report resource revenue for Zimbabwe, but it does receive upwards of 3% of GDP from mineral exports. We assume that resource revenue is negligible as a share of total revenue given the lack of reporting in any source.

2011-2013 Resource component of nontax is licensing fees + diamond dividends

2014-2015 Resource component of nontax no longer disaggregated in the IMF CR. SC assumed zero.

Social Contributions Notes

1980-1989: Missing

2005-2018: Assumed zero

References

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