



4.15 Central government revenues

	Taxes on income, profit, and capital gains		Social security taxes		Taxes on goods and services		Taxes on international trade		Other taxes		Nontax revenue	
	% of total current revenue		% of total current revenue		% of total current revenue		% of total current revenue		% of total current revenue		% of total current revenue	
	1980	1997	1980	1997	1980	1997	1980	1997	1980	1997	1980	1997
Albania	..	7	..	18	..	36	..	19	..	1	..	20
Algeria	..	68	..	0	..	10	..	15	..	1	..	5
Angola	..	..	..	..	..	..	..	..	..	..	..	..
Argentina	0	14	17	27	17	41	0	8	33	2	33	9
Armenia	..	..	..	..	..	..	..	..	..	..	..	..
Australia	61	68	0	0	23	21	5	2	0	2	10	7
Austria	21	24	35	38	26	25	2	0	9	6	8	7
Azerbaijan	..	20	..	23	..	41	..	8	..	2	..	5
Bangladesh	10	..	0	..	25	..	29	..	4	..	32	..
Belarus	..	10	..	30	..	41	..	8	..	7	..	4
Belgium	39	36	31	33	24	26	0	0	2	3	4	2
Benin	..	..	..	..	..	..	..	..	..	..	..	..
Bolivia	..	7	..	14	..	52	..	7	..	8	..	11
Bosnia and Herzegovina	..	..	..	..	..	..	..	..	..	..	..	..
Botswana	33	17	0	0	1	4	39	12	0	0	27	67
Brazil	11	..	25	..	32	..	7	..	4	..	21	..
Bulgaria	..	22	..	21	..	26	..	7	..	2	..	21
Burkina Faso	18	..	8	..	16	..	44	..	4	..	11	..
Burundi	19	22	1	8	25	45	40	16	8	2	6	7
Cambodia	..	..	..	..	..	..	..	..	..	..	..	..
Cameroon	22	17	8	0	18	25	38	28	5	3	8	27
Canada	53	51	10	18	17	18	7	2	0	0	14	11
Central African Republic	16	..	6	..	21	..	40	..	8	..	9	..
Chad	..	..	..	..	..	..	..	..	..	..	..	..
Chile	18	18	17	6	36	46	4	8	6	5	20	17
China	..	9	..	0	..	76	..	7	..	5	..	3
Hong Kong, China	..	..	..	..	..	..	..	..	..	..	..	..
Colombia	25	35	11	0	23	43	21	8	7	0	14	14
Congo, Dem. Rep.	30	25	2	0	12	18	38	28	5	9	12	20
Congo, Rep.	49	9	4	0	8	5	13	9	3	0	24	77
Costa Rica	14	11	29	27	30	40	19	8	2	2	6	12
Côte d'Ivoire	13	20	6	6	25	17	43	50	6	3	8	4
Croatia	..	11	..	34	..	39	..	9	..	2	..	5
Cuba	..	..	..	..	..	..	..	..	..	..	..	..
Czech Republic	..	14	..	45	..	34	..	3	..	1	..	4
Denmark	36	39	2	4	47	41	0	0	3	3	12	13
Dominican Republic	19	17	4	4	22	34	31	36	2	1	22	8
Ecuador	45	..	0	..	17	..	31	..	3	..	4	..
Egypt, Arab Rep.	16	22	9	0	15	17	17	13	8	12	35	37
El Salvador	..	..	..	..	..	..	..	..	..	..	..	..
Eritrea	..	..	..	..	..	..	..	..	..	..	..	..
Estonia	..	16	..	32	..	42	..	0	..	0	..	10
Ethiopia	21	..	0	..	24	..	36	..	4	..	15	..
Finland	29	30	10	11	49	45	2	0	3	2	8	12
France	18	20	41	42	31	29	0	0	3	4	7	6
Gabon	40	..	0	..	5	..	20	..	2	..	34	..
Gambia, The	15	..	0	..	3	..	65	..	2	..	15	..
Georgia	..	9	..	0	..	55	..	13	..	0	..	22
Germany ^a	19	14	54	49	23	20	0	0	0	0	4	16
Ghana	20	..	0	..	28	..	44	..	0	..	7	..
Greece	17	33	26	2	32	57	5	0	10	8	11	11
Guatemala	11	..	11	..	26	..	30	..	11	..	10	..
Guinea	..	..	..	..	..	..	..	..	..	..	..	..
Guinea-Bissau	..	..	..	..	..	..	..	..	..	..	..	..
Haiti	14	..	0	..	15	..	48	..	9	..	13	..
Honduras	31	..	0	..	24	..	37	..	2	..	7	..



Central government revenues 4.15

	Taxes on income, profit, and capital gains		Social security taxes		Taxes on goods and services		Taxes on international trade		Other taxes		Nontax revenue	
	% of total current revenue		% of total current revenue		% of total current revenue		% of total current revenue		% of total current revenue		% of total current revenue	
	1980	1997	1980	1997	1980	1997	1980	1997	1980	1997	1980	1997
Hungary	19	19	15	29	38	33	7	5	5	2	16	13
India	18	27	0	0	42	27	22	22	1	0	17	25
Indonesia	78	57	0	3	9	28	7	3	1	1	5	9
Iran, Islamic Rep.	4	12	7	6	4	8	12	6	5	5	68	62
Iraq	..	..	..	..	..	..	..	..	..	..	..	..
Ireland	34	41	13	13	30	37	9	0	2	4	11	5
Israel	41	36	10	14	25	32	4	0	8	4	14	14
Italy	30	33	35	33	25	24	0	0	4	3	8	6
Jamaica	34	..	4	..	49	..	3	..	6	..	4	..
Japan	71	..	0	..	21	..	2	..	5	..	5	..
Jordan	13	11	0	0	7	31	48	23	10	9	22	25
Kazakhstan	..	..	..	..	..	..	..	..	..	..	..	..
Kenya	29	34	0	0	39	37	19	15	1	1	13	14
Korea, Dem. Rep.	..	..	..	..	..	..	..	..	..	..	..	..
Korea, Rep.	22	27	1	9	46	34	15	6	3	10	12	14
Kuwait	2	..	0	..	0	..	1	..	0	..	97	..
Kyrgyz Republic	..	..	..	..	..	..	..	..	..	..	..	..
Lao PDR	..	..	..	..	..	..	..	..	..	..	..	..
Latvia	..	13	..	33	..	42	..	2	..	0	..	10
Lebanon	..	9	..	0	..	7	..	46	..	15	..	23
Lesotho	13	15	0	0	10	12	61	52	2	0	14	21
Libya	..	..	..	..	..	..	..	..	..	..	..	..
Lithuania	..	17	..	26	..	50	..	3	..	0	..	4
Macedonia, FYR	..	..	..	..	..	..	..	..	..	..	..	..
Madagascar	17	18	11	0	39	24	28	53	3	2	2	2
Malawi	34	..	0	..	31	..	22	..	0	..	13	..
Malaysia	38	36	0	1	17	26	33	13	2	5	11	18
Mali	18	..	0	..	37	..	18	..	15	..	8	..
Mauritania	..	..	..	..	..	..	..	..	..	..	..	..
Mauritius	15	13	0	5	17	29	52	30	4	6	12	17
Mexico	34	31	12	12	50	60	7	4	3	2	7	11
Moldova	..	..	..	..	..	..	..	..	..	..	..	..
Mongolia	..	26	..	19	..	28	..	5	..	1	..	20
Morocco	19	20	5	7	35	39	21	15	7	3	12	16
Mozambique	..	..	..	..	..	..	..	..	..	..	..	..
Myanmar	3	18	0	0	42	30	15	10	0	0	40	42
Namibia	..	..	..	..	..	..	..	..	..	..	..	..
Nepal	6	13	0	0	37	37	33	28	8	4	16	16
Netherlands	30	25	36	41	21	23	0	0	3	5	11	7
New Zealand	67	61	0	0	18	27	3	3	1	2	10	8
Nicaragua	8	11	9	13	37	43	25	21	8	6	10	6
Niger	24	..	4	..	18	..	36	..	3	..	15	..
Nigeria	..	..	..	..	..	..	..	..	..	..	..	..
Norway	27	21	22	21	39	36	1	1	1	1	9	21
Oman	26	23	0	0	0	1	1	2	0	2	72	71
Pakistan	14	21	0	0	34	29	34	22	0	8	18	19
Panama	21	21	21	20	17	..	10	..	4	3	27	28
Papua New Guinea	60	..	0	..	12	..	16	..	1	..	10	..
Paraguay	15	..	13	..	18	..	25	..	19	..	9	..
Peru	26	21	0	8	37	49	27	8	10	7	8	12
Philippines	21	36	0	0	42	29	24	21	2	4	11	11
Poland	..	25	..	28	..	32	..	4	..	1	..	9
Portugal	19	26	26	25	34	36	5	0	9	3	7	10
Puerto Rico	..	..	..	..	..	..	..	..	..	..	..	..
Romania	0	30	13	27	0	27	0	6	9	2	78	8
Russian Federation	..	15	..	32	..	36	..	9	..	2	..	6



4.15 Central government revenues

	Taxes on income, profit, and capital gains		Social security taxes		Taxes on goods and services		Taxes on international trade		Other taxes		Nontax revenue	
	% of total current revenue		% of total current revenue		% of total current revenue		% of total current revenue		% of total current revenue		% of total current revenue	
	1980	1997	1980	1997	1980	1997	1980	1997	1980	1997	1980	1997
Rwanda	18	..	4	..	19	..	42	..	2	..	14	..
Saudi Arabia	..	..	..	..	..	..	..	..	..	..	..	..
Senegal	18	..	4	..	26	..	34	..	4	..	6	..
Sierra Leone	22	17	0	0	16	33	50	46	2	0	10	3
Singapore	32	27	0	0	16	19	7	1	14	18	31	34
Slovak Republic	..	..	..	..	..	..	..	..	..	..	..	..
Slovenia	..	..	..	..	..	..	..	..	..	..	..	..
South Africa	56	55	1	2	24	35	3	0	3	3	13	6
Spain	23	30	48	39	13	24	4	0	4	0	8	7
Sri Lanka	16	13	0	0	27	53	50	16	2	4	5	14
Sudan	14	..	0	..	26	..	43	..	1	..	16	..
Sweden	18	11	33	39	29	28	1	0	4	9	14	12
Switzerland	14	13	48	53	19	23	9	1	2	3	7	7
Syrian Arab Republic	10	30	0	0	5	21	14	11	10	6	61	32
Tajikistan	..	..	..	..	..	..	..	..	..	..	..	..
Tanzania	32	..	0	..	41	..	17	..	2	..	8	..
Thailand	18	32	0	1	46	42	26	12	2	2	8	11
Togo	34	..	6	..	15	..	32	..	1	..	14	..
Trinidad and Tobago	72	50	1	2	4	26	7	6	1	1	16	14
Tunisia	15	16	9	17	24	21	25	26	4	5	22	16
Turkey	49	36	0	0	20	43	6	2	5	6	21	13
Turkmenistan	..	..	..	..	..	..	..	..	..	..	..	..
Uganda	11	..	0	..	41	..	44	..	0	..	3	..
Ukraine	..	..	..	..	..	..	..	..	..	..	..	..
United Arab Emirates	0	0	0	2	0	19	0	0	0	0	100	79
United Kingdom	38	37	16	17	28	33	0	0	6	7	13	6
United States	57	55	28	32	4	3	1	1	1	1	8	7
Uruguay	11	12	23	29	43	40	14	4	8	12	6	7
Uzbekistan	..	..	..	..	..	..	..	..	..	..	..	..
Venezuela, RB	67	39	5	2	4	30	7	7	2	0	15	27
Vietnam	..	22	..	0	..	33	..	22	..	10	..	14
West Bank and Gaza	..	..	..	..	..	..	..	..	..	..	..	..
Yemen, Rep.	..	16	..	0	..	7	..	9	..	2	..	66
Yugoslavia, FR (Serb./Mont.)	..	..	..	..	..	..	..	..	..	..	..	..
Zambia	38	..	0	..	43	..	8	..	3	..	7	..
Zimbabwe	46	43	0	0	28	24	4	20	1	2	20	10
World	21 m	20 m	4 m	7 m	24 m	30 m	15 m	7 m	3 m	2 m	11 m	13 m
Low income	20	..	0	..	26	..	34	..	3	..	11	..
Excl. China & India	20	..	0	..	25	..	34	..	3	..	11	..
Middle income	19	18	4	7	22	35	16	8	4	3	13	13
Lower middle income	17	17	4	6	23	34	22	9	6	4	12	13
Upper middle income	24	19	9	12	18	34	7	6	3	2	18	13
Low & middle income	19	17	1	4	25	32	24	13	3	3	13	14
East Asia & Pacific	22	27	0	1	42	30	16	10	2	4	11	14
Europe & Central Asia	..	17	..	28	..	40	..	5	..	1	..	9
Latin America & Carib.	19	17	11	9	24	38	19	9	6	3	10	14
Middle East & N. Africa	15	16	5	0	7	8	17	11	7	6	35	37
South Asia	14	17	0	0	34	33	33	22	2	4	17	18
Sub-Saharan Africa	22	..	1	..	25	..	35	..	3	..	10	..
High income	30	27	22	25	24	26	2	0	3	3	10	8
Europe EMU	26	26	35	36	25	25	1	0	3	3	8	7

Note: Components may not sum to 100 percent as a result of adjustments to tax revenue.
a. Data prior to 1990 refer to the Federal Republic of Germany before unification.

Central government revenues 4.15



About the data

The International Monetary Fund (IMF) classifies government transactions as receipts or payments and according to whether they are repayable or nonrepayable. If nonrepayable, they are classified as capital (meant to be used in production for more than a year) or current, and as required (involving payment in return for a benefit or service) or unrequited. Revenues include all nonrepayable receipts (other than grants), the most important of which are taxes. Grants are unrequited, nonrepayable, noncompulsory receipts from other governments or international organizations. Transactions are generally recorded on a cash rather than an accrual basis. Measuring the accumulation of arrears on revenues or payments on an accrual basis would typically result in a higher deficit. Transactions within a level of government are not included, but transactions between levels are included. In some instances the government budget may include transfers used to finance the deficits of autonomous, extrabudgetary agencies.

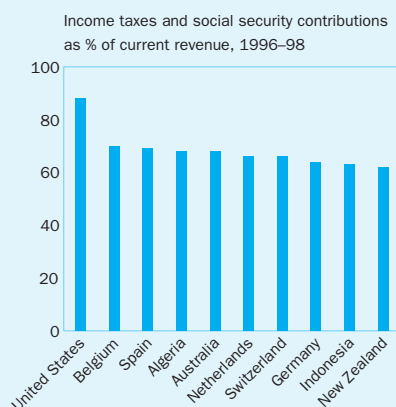
The IMF's *Manual on Government Finance Statistics* (1986) describes taxes as compulsory, unrequited payments made to governments by individuals, businesses, or institutions. Taxes traditionally have been classified as either direct (those levied directly on the income or profits of individuals and corporations) or indirect (sales and excise taxes and duties levied on goods and services). This distinction may be a useful simplification, but it has no particular analytical significance.

Social security taxes do not reflect compulsory payments made by employers to provident funds or other agencies with a similar purpose. Similarly, expenditures from such funds are not reflected in government expenditure (see table 4.14). The revenue shares shown in table 4.15 may not sum to 100 percent because adjustments to tax revenues are not shown.

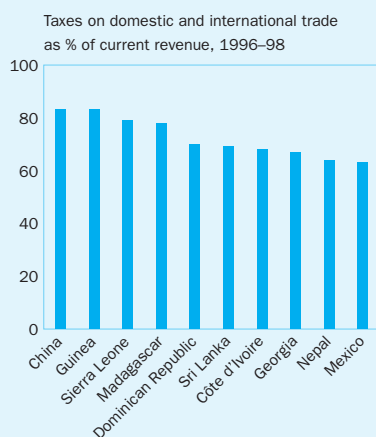
For further discussion of taxes and tax policies see *About the data* for table 5.5. For further discussion of government revenues and expenditures see *About the data* for tables 4.13 and 4.14.

Figure 4.15

High-income countries draw a large share of current revenue from income taxes . . .



. . . while many developing countries rely on duties and excise taxes



Note: The data refer to various years in 1996–98.
Source: International Monetary Fund, Government Finance Statistics data files.

Definitions

- **Taxes on income, profit, and capital gains** are levied on the actual or presumptive net income of individuals, on the profits of enterprises, and on capital gains, whether realized on land, securities, or other assets. Intragovernmental payments are eliminated in consolidation.
- **Social security taxes** include employer and employee social security contributions and those of self-employed and unemployed people.
- **Taxes on goods and services** include general sales and turnover or value added taxes, selective excises on goods, selective taxes on services, taxes on the use of goods or property, and profits of fiscal monopolies.
- **Taxes on international trade** include import duties, export duties, profits of export or import monopolies, exchange profits, and exchange taxes.
- **Other taxes** include employer payroll or labor taxes, taxes on property, and taxes not allocable to other categories. They may include negative values that are adjustments (for example, for taxes collected on behalf of state and local governments and not allocable to individual tax categories).
- **Nontax revenue** includes required, nonrepayable receipts for public purposes, such as fines, administrative fees, or entrepreneurial income from government ownership of property, and voluntary, unrequited, nonrepayable receipts other than from government sources. Proceeds of grants and borrowing, funds arising from the repayment of previous lending by governments, incurrence of liabilities, and proceeds from the sale of capital assets are not included.

Data sources

The data on central government revenues are from the IMF's *Government Finance Statistics Yearbook, 1999* and IMF data files. Each country's accounts are reported using the system of common definitions and classifications in the IMF's *Manual on Government Finance Statistics* (1986). The IMF receives additional information from the Organisation for Economic Co-operation and Development on the tax revenues of some of its members. See the IMF sources for complete and authoritative explanations of concepts, definitions, and data sources.