

4.12 Central government revenues

| | Taxes on income, profits, and capital gains | | Taxes on goods and services | | Taxes on international trade | | Other taxes | | Social contributions | | Grants and other revenue | |
|---------------------------------------|---|------|-----------------------------|------|------------------------------|------|--------------|------|----------------------|------|--------------------------|------|
| | % of revenue | | % of revenue | | % of revenue | | % of revenue | | % of revenue | | % of revenue | |
| | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 |
| Afghanistan ^a | .. | 4 | .. | 4 | .. | 8 | .. | 0 | .. | 0 | .. | 83 |
| Albania ^a | 8 | 15 | 39 | 49 | 14 | 8 | 1 | 1 | 15 | 18 | 22 | 10 |
| Algeria ^a | 65 | 7 | 10 | 63 | 18 | 4 | 1 | 1 | .. | .. | 5 | 26 |
| Angola | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Argentina | .. | 19 | .. | 29 | .. | 16 | .. | 14 | .. | 17 | .. | 5 |
| Armenia ^a | .. | 18 | .. | 42 | .. | 4 | .. | 10 | .. | 13 | .. | 14 |
| Australia | .. | 66 | .. | 23 | .. | 2 | .. | 0 | .. | .. | .. | 9 |
| Austria | 26 | 26 | 24 | 24 | 0 | 0 | 2 | 4 | 40 | 40 | 8 | 7 |
| Azerbaijan ^a | 31 | .. | 34 | .. | 33 | .. | 2 | .. | 23 | .. | 0 | .. |
| Bangladesh ^a | .. | 17 | .. | 28 | .. | 27 | .. | 4 | .. | .. | .. | 24 |
| Belarus ^a | 16 | 6 | 33 | 34 | 6 | 17 | 11 | 5 | 31 | 30 | 3 | 8 |
| Belgium | 36 | 37 | 23 | 25 | .. | .. | 2 | 1 | 36 | 35 | 3 | 2 |
| Benin ^a | .. | 19 | .. | 36 | .. | 24 | .. | 6 | .. | .. | .. | 15 |
| Bolivia | .. | 10 | .. | 43 | .. | 3 | .. | 9 | .. | 7 | .. | 28 |
| Bosnia and Herzegovina | .. | 3 | .. | 49 | .. | 0 | .. | 2 | .. | 33 | .. | 12 |
| Botswana ^a | 21 | .. | 4 | .. | 15 | .. | 0 | .. | .. | .. | 59 | .. |
| Brazil ^a | 14 | .. | 24 | .. | 2 | .. | 4 | .. | 31 | .. | 26 | .. |
| Bulgaria ^a | 17 | 16 | 28 | 46 | 8 | 1 | 3 | 0 | 21 | 22 | 23 | 15 |
| Burkina Faso | .. | 15 | .. | 35 | .. | 13 | .. | 2 | .. | .. | .. | 35 |
| Burundi ^a | 14 | .. | 30 | .. | 20 | .. | 1 | .. | 5 | .. | 30 | .. |
| Cambodia | .. | 10 | .. | 40 | .. | 22 | .. | 0 | .. | .. | .. | 28 |
| Cameroon ^a | 17 | .. | 25 | .. | 28 | .. | 3 | .. | 2 | .. | 25 | .. |
| Canada ^a | 50 | 55 | 17 | 16 | 2 | 1 | .. | .. | 22 | 21 | 10 | 7 |
| Central African Republic ^a | .. | 14 | .. | 23 | .. | 19 | .. | 4 | .. | 6 | .. | 34 |
| Chad | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Chile | .. | 40 | .. | 34 | .. | 1 | .. | 2 | .. | 5 | .. | 17 |
| China ^a | 9 | 25 | 61 | 57 | 7 | 5 | 0 | 1 | .. | .. | 22 | 12 |
| Hong Kong, China | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Colombia | .. | 17 | .. | 26 | .. | 6 | .. | 8 | .. | 4 | .. | 39 |
| Congo, Dem. Rep. ^a | 21 | .. | 12 | .. | 21 | .. | 5 | .. | 1 | .. | 41 | .. |
| Congo, Rep. | .. | 5 | .. | 6 | .. | 3 | .. | 1 | .. | 1 | .. | 84 |
| Costa Rica ^a | 11 | 16 | 32 | 38 | 15 | 5 | 1 | 2 | 28 | 30 | 12 | 9 |
| Côte d'Ivoire ^a | 15 | 12 | 14 | 15 | 58 | 41 | 3 | 10 | 5 | 7 | 5 | 15 |
| Croatia ^a | 11 | 9 | 42 | 45 | 9 | 1 | 1 | 1 | 33 | 33 | 4 | 11 |
| Cuba | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Czech Republic ^a | 15 | 19 | 32 | 27 | 4 | 0 | 1 | 1 | 40 | 45 | 8 | 8 |
| Denmark | 34 | 44 | 40 | 40 | .. | .. | 7 | 2 | 5 | 3 | 14 | 10 |
| Dominican Republic ^a | .. | 20 | .. | 53 | .. | 14 | .. | 4 | .. | 1 | .. | 9 |
| Ecuador ^a | 50 | .. | 26 | .. | 11 | .. | 1 | .. | .. | .. | 12 | .. |
| Egypt, Arab Rep. ^a | 17 | 28 | 13 | 19 | 10 | 5 | 10 | 3 | 10 | .. | 41 | 44 |
| El Salvador | .. | 24 | .. | 42 | .. | 5 | .. | 1 | .. | 10 | .. | 18 |
| Eritrea | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Estonia | .. | 11 | .. | 41 | .. | 0 | .. | 0 | .. | 34 | .. | .. |
| Ethiopia ^a | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Finland | 16 | 21 | 31 | 32 | 0 | 0 | 1 | 2 | 34 | 31 | 17 | 14 |
| France | 17 | 25 | 25 | 23 | 0 | 0 | 3 | 4 | 47 | 43 | 8 | 6 |
| Gabon | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Gambia, The ^a | 14 | .. | 32 | .. | 42 | .. | 0 | .. | 0 | .. | 7 | .. |
| Georgia ^a | 7 | 12 | 48 | 56 | 10 | 1 | .. | 1 | 13 | 17 | 22 | 13 |
| Germany | 16 | 18 | 20 | 23 | .. | .. | 0 | .. | 58 | 55 | 6 | 4 |
| Ghana ^a | 15 | 19 | 31 | 34 | 24 | 18 | .. | .. | .. | .. | 9 | 30 |
| Greece | 17 | 19 | 32 | 29 | 0 | 0 | 3 | 3 | 31 | 36 | 16 | 14 |
| Guatemala ^a | 19 | 28 | 46 | 55 | 23 | 9 | 3 | 1 | 2 | 2 | 6 | 4 |
| Guinea ^a | 8 | .. | 4 | .. | 62 | .. | 2 | .. | 1 | .. | 23 | .. |
| Guinea-Bissau | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Haiti | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Central government revenues

4.12

ECONOMY

| | Taxes on income, profits, and capital gains | | Taxes on goods and services | | Taxes on international trade | | Other taxes | | Social contributions | | Grants and other revenue | |
|---------------------------------|---|------|-----------------------------|------|------------------------------|------|--------------|------|----------------------|------|--------------------------|------|
| | % of revenue | | % of revenue | | % of revenue | | % of revenue | | % of revenue | | % of revenue | |
| | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 |
| Honduras | .. | 21 | .. | 42 | .. | 5 | .. | 1 | .. | 11 | .. | 20 |
| Hungary | 18 | 21 | 28 | 33 | 8 | 0 | 1 | 2 | 33 | 35 | 12 | 9 |
| India ^a | 23 | 41 | 28 | 29 | 24 | 15 | 0 | 0 | 0 | 0 | 25 | 15 |
| Indonesia ^a | 46 | 28 | 33 | 32 | 4 | 3 | 1 | 4 | 6 | 3 | 9 | 30 |
| Iran, Islamic Rep. ^a | 12 | 12 | 5 | 2 | 9 | 5 | 1 | 1 | 6 | 12 | 66 | 69 |
| Iraq | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Ireland | 37 | 37 | 35 | 34 | 0 | 0 | 2 | 6 | 17 | 18 | 9 | 4 |
| Israel | .. | 32 | .. | 29 | .. | 1 | .. | 5 | .. | 16 | .. | 17 |
| Italy | 32 | 35 | 21 | 21 | .. | .. | 5 | 5 | 35 | 35 | 6 | 4 |
| Jamaica ^a | .. | 9 | .. | 18 | .. | 5 | .. | 13 | .. | 5 | .. | 51 |
| Japan | 35 | .. | 14 | .. | 1 | .. | 5 | .. | 26 | .. | 18 | .. |
| Jordan ^a | 10 | 12 | 23 | 40 | 22 | 9 | 9 | 14 | .. | 0 | 36 | 24 |
| Kazakhstan ^a | 11 | 35 | 28 | 30 | 3 | 7 | 5 | 0 | 48 | .. | 6 | 29 |
| Kenya ^a | 35 | 37 | 40 | 43 | 14 | 11 | 1 | 1 | 0 | 0 | 10 | 9 |
| Korea, Dem. Rep. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Korea, Rep. ^a | 31 | 31 | 32 | 25 | 7 | 3 | 10 | 8 | 8 | 15 | 12 | 18 |
| Kuwait | 1 | 1 | 0 | .. | 2 | 1 | 0 | 0 | .. | .. | 97 | 98 |
| Kyrgyz Republic ^a | 26 | 9 | 56 | 50 | 5 | 12 | 1 | .. | .. | .. | 11 | 29 |
| Lao PDR | .. | 18 | .. | 36 | .. | 9 | .. | 1 | .. | .. | .. | 36 |
| Latvia ^a | 7 | 13 | 41 | 39 | 3 | 1 | 0 | 0 | 35 | 29 | 13 | 18 |
| Lebanon | .. | 13 | .. | 35 | .. | 7 | .. | 12 | .. | 1 | .. | 32 |
| Lesotho ^a | 15 | 17 | 12 | 14 | 49 | 57 | 1 | 0 | .. | .. | 24 | 12 |
| Liberia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Libya | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Lithuania | .. | 21 | .. | 37 | .. | 0 | .. | 0 | .. | 30 | .. | 11 |
| Macedonia, FYR | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Madagascar | .. | 9 | .. | 18 | .. | 35 | .. | 9 | .. | .. | .. | 29 |
| Malawi | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Malaysia ^a | 37 | .. | 26 | .. | 12 | .. | 5 | .. | 1 | .. | 19 | .. |
| Mali | .. | 18 | .. | 38 | .. | 9 | .. | 8 | .. | .. | .. | 27 |
| Mauritania | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Mauritius ^a | 12 | 16 | 25 | 47 | 34 | 14 | 6 | 7 | 6 | 5 | 16 | 12 |
| Mexico ^a | 27 | .. | 54 | .. | 4 | .. | 2 | .. | 14 | .. | 16 | .. |
| Moldova ^a | 6 | 3 | 38 | 49 | 5 | 5 | 1 | 0 | 38 | 27 | 2 | 16 |
| Mongolia | .. | 15 | .. | 20 | .. | 5 | .. | 20 | .. | 9 | .. | 31 |
| Morocco ^a | .. | 27 | .. | 31 | .. | 7 | .. | 6 | .. | 13 | .. | 15 |
| Mozambique | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Myanmar | 20 | 25 | 26 | 31 | 12 | 2 | .. | .. | .. | .. | 42 | 42 |
| Namibia ^a | 27 | .. | 32 | .. | 28 | .. | 2 | .. | .. | .. | 11 | .. |
| Nepal ^a | 10 | 13 | 33 | 36 | 26 | 16 | 4 | 4 | .. | .. | 27 | 30 |
| Netherlands | 26 | 27 | 24 | 28 | .. | 1 | 2 | 3 | 40 | 34 | 8 | 8 |
| New Zealand | .. | 57 | .. | 26 | .. | 3 | .. | 0 | .. | 0 | .. | 15 |
| Nicaragua ^a | 9 | 23 | 52 | 50 | 7 | 4 | 0 | 0 | 11 | 19 | 31 | 22 |
| Niger | .. | 12 | .. | 18 | .. | 26 | .. | 3 | .. | .. | .. | 41 |
| Nigeria | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Norway | .. | 32 | .. | 24 | .. | 0 | .. | 1 | .. | 18 | .. | 25 |
| Oman ^a | 21 | .. | 1 | .. | 3 | .. | 2 | .. | .. | .. | 74 | .. |
| Pakistan ^a | 18 | 25 | 27 | 30 | 24 | 10 | 7 | 1 | .. | .. | 24 | 33 |
| Panama ^a | 20 | .. | 17 | .. | 11 | .. | 3 | .. | 16 | .. | 34 | .. |
| Papua New Guinea ^a | 40 | .. | 8 | .. | 27 | .. | 2 | .. | 0 | .. | 23 | .. |
| Paraguay ^a | .. | 10 | .. | 38 | .. | 7 | .. | 1 | .. | 16 | .. | 28 |
| Peru ^a | 15 | 34 | 46 | 36 | 10 | 2 | 8 | 6 | 10 | 8 | 11 | 14 |
| Philippines ^a | 33 | 41 | 26 | 28 | 29 | 20 | 4 | 6 | .. | .. | 8 | 11 |
| Poland | .. | 16 | .. | 39 | .. | 0 | .. | 1 | .. | 36 | .. | 8 |
| Portugal | 23 | 23 | 32 | 32 | 0 | 0 | 2 | 2 | 29 | 32 | 14 | .. |
| Puerto Rico | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |



4.12

Central government revenues

| | Taxes on income, profits, and capital gains | | Taxes on goods and services | | Taxes on international trade | | Other taxes | | Social contributions | | Grants and other revenue | |
|-----------------------------------|---|-------------|-----------------------------|-------------|------------------------------|------------|--------------|------------|----------------------|-------------|--------------------------|-------------|
| | % of revenue | | % of revenue | | % of revenue | | % of revenue | | % of revenue | | % of revenue | |
| | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 | 1995 | 2007 |
| Romania | .. | 14 | .. | 30 | .. | 1 | .. | 0 | .. | 40 | .. | 14 |
| Russian Federation | .. | 6 | .. | 24 | .. | 23 | .. | 0 | .. | 19 | .. | 28 |
| Rwanda ^a | 11 | .. | 25 | .. | 23 | .. | 3 | .. | 2 | .. | 36 | .. |
| Saudi Arabia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Senegal ^a | 17 | .. | 19 | .. | 36 | .. | 2 | .. | .. | .. | 26 | .. |
| Serbia ^a | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Sierra Leone ^a | 15 | 16 | 34 | 9 | 39 | 27 | 0 | .. | .. | .. | 12 | 48 |
| Singapore ^a | 26 | 28 | 20 | 23 | 1 | 0 | 15 | 15 | .. | .. | 38 | 33 |
| Slovak Republic | .. | 12 | .. | 36 | .. | 0 | .. | 0 | .. | 40 | .. | 12 |
| Slovenia ^a | 13 | 18 | 33 | 32 | 9 | 0 | 0 | 3 | 42 | 38 | 3 | 9 |
| Somalia | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| South Africa | .. | 52 | .. | 32 | .. | 4 | .. | 3 | .. | 2 | .. | 7 |
| Spain | 28 | 33 | 21 | 16 | 0 | 0 | 0 | 0 | 40 | 46 | .. | 5 |
| Sri Lanka ^a | 12 | 18 | 49 | 48 | 17 | 14 | 4 | 5 | 1 | 1 | 18 | 13 |
| Sudan ^a | 17 | .. | 41 | .. | 27 | .. | 1 | .. | .. | .. | 14 | .. |
| Swaziland ^a | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Sweden | 12 | .. | 31 | .. | 1 | .. | 7 | .. | 37 | .. | 13 | .. |
| Switzerland ^a | 11 | 19 | 21 | 32 | 1 | 1 | 2 | 2 | 49 | 36 | 17 | 9 |
| Syrian Arab Republic ^a | 23 | .. | 37 | .. | 13 | .. | 8 | .. | 0 | .. | 19 | .. |
| Tajikistan ^a | 6 | 3 | 63 | 54 | 12 | 11 | 0 | 1 | 13 | 12 | 5 | 18 |
| Tanzania | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Thailand | .. | 37 | .. | 40 | .. | 6 | .. | 0 | .. | 5 | .. | 12 |
| Timor-Leste | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Togo ^a | .. | 19 | .. | 46 | .. | 20 | .. | 3 | .. | .. | .. | 12 |
| Trinidad and Tobago ^a | 50 | 60 | 26 | 13 | 6 | 5 | 1 | 9 | 2 | 4 | 15 | 9 |
| Tunisia ^a | 16 | 27 | 20 | 32 | 28 | 6 | 4 | 5 | 15 | 18 | 17 | 11 |
| Turkey ^a | .. | 23 | .. | 42 | .. | 1 | .. | 6 | .. | .. | .. | 28 |
| Turkmenistan | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Uganda ^a | 10 | 19 | 45 | 30 | 7 | 21 | 2 | 0 | .. | .. | 37 | 30 |
| Ukraine ^a | .. | 13 | .. | 29 | .. | 4 | .. | 0 | .. | 37 | .. | 16 |
| United Arab Emirates ^a | .. | .. | 15 | .. | .. | .. | .. | .. | 1 | .. | 84 | .. |
| United Kingdom | 39 | 37 | 31 | 28 | .. | .. | 6 | 7 | 19 | 21 | 5 | 6 |
| United States | .. | 57 | .. | 3 | .. | 1 | .. | 1 | .. | 35 | .. | 3 |
| Uruguay ^a | 10 | 13 | 32 | 50 | 4 | 5 | 10 | 1 | 31 | 21 | 8 | 10 |
| Uzbekistan | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Venezuela, RB ^a | 38 | 21 | 33 | 25 | 9 | 5 | 0 | 4 | 4 | 2 | 19 | 43 |
| Vietnam | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| West Bank and Gaza | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Yemen, Rep. ^a | 17 | .. | 10 | .. | 18 | .. | 3 | .. | .. | .. | 51 | .. |
| Zambia ^a | 27 | 33 | 22 | 36 | 36 | 8 | 0 | 0 | 0 | .. | 15 | 23 |
| Zimbabwe ^a | 36 | .. | 22 | .. | 17 | .. | 3 | .. | 2 | .. | 19 | .. |
| World | .. m | 19 m | .. m | 32 m | .. m | 5 m | .. m | 2 m | .. m | .. m | .. m | 14 m |
| Low income | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Middle income | .. | 16 | .. | 38 | .. | 5 | .. | 1 | .. | 13 | .. | 15 |
| Lower middle income | 19 | 17 | 34 | 39 | 14 | 5 | .. | 1 | .. | 10 | 16 | 16 |
| Upper middle income | .. | 16 | .. | 37 | .. | 4 | .. | 1 | .. | 22 | .. | 14 |
| Low & middle income | .. | 15 | .. | 35 | .. | 7 | .. | 2 | .. | .. | .. | 16 |
| East Asia & Pacific | 35 | 26 | 26 | 35 | 12 | 6 | .. | .. | .. | .. | 20 | 22 |
| Europe & Central Asia | .. | 13 | .. | 40 | .. | 1 | .. | 0 | .. | 30 | .. | 15 |
| Latin America & Carib. | .. | 17 | .. | 38 | .. | 5 | .. | 2 | .. | 8 | .. | 20 |
| Middle East & N. Africa | 17 | 13 | 13 | 32 | 18 | 6 | 4 | 5 | .. | .. | 36 | 26 |
| South Asia | 15 | 18 | 31 | 29 | 24 | 15 | 4 | 2 | .. | 0 | 25 | 27 |
| Sub-Saharan Africa | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| High income | 26 | 28 | 24 | 26 | .. | 0 | 3 | 2 | 35 | 34 | 9 | 9 |
| Euro area | 26 | 25 | 24 | 28 | 0 | 0 | 2 | 3 | 38 | 36 | 8 | 6 |

Note: Components may not sum to 100 percent because of missing data or adjustment to tax revenue.
a. Data were reported on a cash basis and have been adjusted to the accrual framework.

About the data

The International Monetary Fund (IMF) classifies government revenues as taxes, grants, and property income. Taxes are classified by the base on which the tax is levied, grants by the source, and property income by type (for example, interest, dividends, or rent). The most important source of revenue is taxes. Grants are unrequited, nonrepayable, non-compulsory receipts from other government units and foreign governments or from international organizations. Transactions are generally recorded on an accrual basis.

The IMF's *Government Finance Statistics Manual 2001* describes taxes as compulsory, unrequited payments made to governments by individuals, businesses, or institutions. Taxes are classified in six major groups by the base on which the tax is levied: income, profits, and capital gains; payroll and workforce; property; goods and services; international trade and transactions; and other. However, the distinctions are not always clear. Taxes levied on the income and profits of individuals and corporations are classified as direct taxes, and taxes and duties levied on goods and services are classified as indirect taxes. This distinction may be a useful simplification, but it has no particular analytical significance except with respect to the capacity to fix tax rates.

Direct taxes tend to be progressive, whereas indirect taxes are proportional.

Social security taxes do not reflect compulsory payments made by employers to provident funds or other agencies with a like purpose. Similarly, expenditures from such funds are not reflected in government expenses (see table 4.11). For further discussion of taxes and tax policies, see *About the data* for table 5.6. For further discussion of government revenues and expenditures, see *About the data* for tables 4.10 and 4.11.

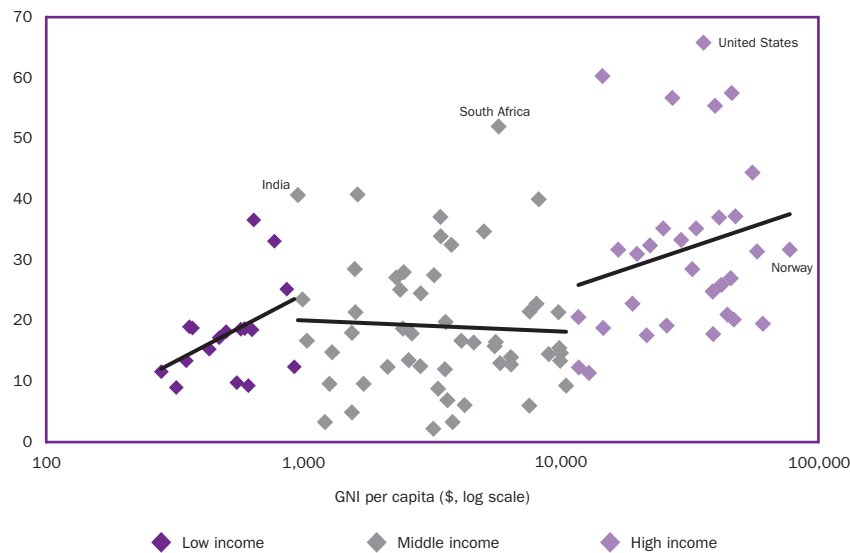
Definitions

- **Taxes on income, profits, and capital gains** are levied on the actual or presumptive net income of individuals, on the profits of corporations and enterprises, and on capital gains, whether realized or not, on land, securities, and other assets. Intragovernmental payments are eliminated in consolidation.
- **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, taxes on extraction and production of minerals, 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, such as penalties for late payment or nonpayment of taxes.
- **Social contributions** include social security contributions by employees, employers, and self-employed individuals, and other contributions whose source cannot be determined. They also include actual or imputed contributions to social insurance schemes operated by governments.
- **Grants and other revenue** include grants from other foreign governments, international organizations, and other government units; interest; dividends; rent; required, nonrepayable receipts for public purposes (such as fines, administrative fees, and entrepreneurial income from government ownership of property); and voluntary, unrequited, nonrepayable receipts other than grants.

Rich economies rely more on direct taxes

4.12a

Taxes on income and capital gains as a share of central government revenue, 2007 (%)



High-income economies tend to tax income and property, whereas low-income economies tend to rely on indirect taxes on international trade and goods and services. But there are exceptions in all groups.

Note: Data are for the most recent year for 2005–07.

Source: International Monetary Fund, *Government Finance Statistics* data files, and *World Development Indicators* data files.

Data sources

Data on central government revenues are from the IMF's *Government Finance Statistics Yearbook 2008* and data files. Each country's accounts are reported using the system of common definitions and classifications in the IMF's *Government Finance Statistics Manual 2001*. 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.