



2014

States and Markets

5.6 World Development Indicators:

Tax policies

	Tax revenue collected by central government		Taxes payable by businesses					
	% of GDP		Number of payments	Time to prepare, file and pay taxes	Profit tax	Labor tax and contributions	Other taxes	Total tax rate
	2005	2012	2013	hours	% of commercial profits	% of commercial profits	% of commercial profits	% of commercial profits
	2005	2012	2013	2013	2013	2013	2013	2013
Afghanistan	6.9	7.5	20	275	0.0	0.0	36.3	36.3
Albania	17.3	..	42	357	9.4	18.8	3.4	31.7
Algeria	40.8	37.4	29	451	6.6	29.6	35.7	71.9
American Samoa	..	..	..	..	..	..	..	..
Andorra	..	..	..	..	..	..	..	..
Angola	26.4	19.0	30	282	25.2	9.0	17.9	52.1
Antigua and Barbuda	16.8	19.7	57	207	26.2	9.5	5.3	41.0
Argentina	14.2	..	9	405	3.0	29.4	75.4	107.8
Armenia	14.3	18.7	10	380	15.0	23.0	0.9	38.8
Aruba	..	..	..	..	..	..	..	..
Australia	24.9	21.6	11	105	26.2	20.2	0.6	47.0
Austria	20.1	18.9	12	166	15.3	34.7	2.4	52.4
Azerbaijan	..	13.0	18	214	12.9	24.8	2.2	40.0
Bahamas, The	12.8	15.7	18	58	0.0	6.1	40.5	46.6
Bahrain	1.3	1.1	13	36	0.0	13.5	0.0	13.5
Bangladesh	8.2	10.0	20	302	25.7	0.0	9.2	35.0
Barbados	26.9	25.2	28	237	25.5	12.3	3.0	40.8
Belarus	20.1	15.2	10	319	13.4	39.0	1.5	54.0
Belgium	26.0	25.7	11	160	6.4	50.3	0.7	57.5
Belize	21.3	22.6	29	147	24.7	7.0	1.4	33.2
Benin	15.2	15.5	55	270	14.8	27.3	23.7	65.9
Bermuda	..	..	..	..	..	..	..	..
Bhutan	8.3	..	19	274	36.3	0.0	4.4	40.8
Bolivia	16.2	..	42	1,025	0.0	18.8	64.6	83.4
Bosnia and Herzegovina	20.4	20.9	40	407	7.0	15.9	2.6	25.5
Botswana	26.9	27.2	34	152	21.7	0.0	3.6	25.4
Brazil	16.7	15.4	9	2,600	24.9	39.6	3.8	68.3
Brunei Darussalam	..	..	27	96	7.6	8.5	0.0	16.1
Bulgaria	21.6	19.6	13	454	4.9	20.2	2.6	27.7
Burkina Faso	11.8	16.3	45	270	15.2	22.6	6.1	43.9
Burundi	..	..	25	274	38.6	10.2	2.8	51.6
Cabo Verde	18.8	17.1	30	186	18.0	18.5	0.7	37.2
Cambodia	7.9	11.6	40	173	19.1	0.1	2.1	21.4
Cameroon	..	..	44	630	30.0	18.3	0.6	48.8
Canada	13.7	11.9	8	131	6.6	12.9	4.9	24.3
Cayman Islands	..	..	..	..	..	..	..	..
Central African Republic	..	9.4	56	483	0.0	19.8	67.8	87.6
Chad	..	..	54	732	31.3	28.4	14.0	73.8
Channel Islands	..	..	..	..	..	..	..	..
Chile	17.8	18.9	7	291	21.2	3.8	2.7	27.7
China	8.7	10.6	7	318	6.2	49.6	7.9	63.7
Hong Kong SAR, China	12.4	14.2	3	78	17.5	5.3	0.1	22.9
Macao SAR, China	21.6	36.5	..	..	..	..	..	..
Colombia	11.3	13.3	10	203	18.7	28.8	28.5	76.0
Comoros	..	..	33	100	31.4	0.0	186.5	217.9
Congo, Dem. Rep.	9.9	13.7	32	348	58.9	7.9	51.3	118.1
Congo, Rep.	6.2	..	49	602	0.0	31.3	32.4	63.8
Costa Rica	..	13.7	22	226	19.2	29.5	6.6	55.3
Cote d'Ivoire	14.5	15.6	62	270	8.8	22.1	15.5	46.4
Croatia	20.0	19.6	19	196	0.0	17.9	1.9	19.8
Cuba	..	..	..	..	..	..	..	..
Curacao	..	..	..	..	..	..	..	..
Cyprus	45.4	25.5	30	147	9.1	12.0	1.4	22.5
Czech Republic	14.9	14.2	8	413	7.7	38.4	2.0	48.1
Denmark	32.6	34.1	10	130	20.3	3.6	3.1	27.0
Djibouti	..	..	35	82	17.7	17.7	2.4	37.8
Dominica	23.5	23.4	37	117	26.0	7.9	3.2	37.1
Dominican Republic	14.6	12.8	9	324	23.7	18.6	1.2	43.5
Ecuador	..	..	8	654	16.9	13.7	3.2	33.9
Egypt, Arab Rep.	14.1	13.2	29	392	13.2	25.8	3.6	42.6
El Salvador	12.5	14.5	53	320	20.4	17.2	0.5	38.1
Equatorial Guinea	7.8	..	46	492	0.0	25.4	18.7	44.1
Eritrea	..	..	30	216	8.8	0.0	75.8	84.5

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	2005	2012	2013	2013 hours	2013 % of commercial profits	2013 % of commercial profits	2013 % of commercial profits	2013 % of commercial profits
Estonia	16.1	16.5	7	81	8.1	39.4	2.0	49.4
Ethiopia	8.9	9.4	30	306	26.0	4.2	3.2	33.4
Faeroe Islands	..	..	..	..	..	..	..	..
Fiji	21.3	..	38	185	20.5	10.4	0.2	31.2
Finland	22.6	20.7	8	93	14.1	24.5	1.2	39.8
France	22.4	22.0	7	132	8.7	51.7	4.3	64.7
French Polynesia	..	..	..	..	..	..	..	..
Gabon	..	..	26	488	18.4	22.7	2.3	43.5
Gambia, The	7.2	..	50	376	6.1	12.8	264.4	283.2
Georgia	12.1	24.1	5	280	14.3	0.0	2.2	16.4
Germany	10.8	11.9	9	218	23.0	21.8	4.6	49.4
Ghana	21.3	14.9	32	224	22.0	0.7	0.2	22.9
Greece	20.3	22.5	8	193	11.2	32.0	0.7	44.0
Greenland	..	..	..	..	..	..	..	..
Grenada	18.2	19.5	30	140	27.6	5.6	12.1	45.3
Guam	..	..	..	..	..	..	..	..
Guatemala	11.2	10.9	7	326	25.9	14.3	0.7	40.9
Guinea	..	..	57	440	17.2	27.8	46.2	91.2
Guinea-Bissau	..	..	46	208	14.9	24.8	6.1	45.9
Guyana	..	..	35	256	21.1	8.8	2.6	32.5
Haiti	..	..	47	184	23.8	12.4	4.3	40.4
Honduras	14.5	14.7	47	224	26.1	5.1	8.0	39.2
Hungary	20.3	23.3	12	277	11.6	34.6	3.5	49.7
Iceland	28.1	23.2	26	140	9.0	18.0	2.9	29.9
India	9.9	10.7	33	243	24.4	20.7	17.8	62.8
Indonesia	12.5	..	52	259	18.1	10.8	3.2	32.2
Iran, Islamic Rep.	7.9	..	20	344	17.8	25.9	0.4	44.1
Iraq	..	..	13	312	14.2	13.5	0.0	27.8
Ireland	25.0	23.2	9	80	12.3	12.1	1.3	25.7
Isle of Man	..	..	..	..	..	..	..	..
Israel	27.0	22.1	33	235	23.3	4.7	1.9	29.9
Italy	21.1	23.2	15	269	20.3	43.4	2.0	65.8
Jamaica	25.3	27.1	36	368	26.4	12.9	5.0	44.3
Japan	10.5	10.1	14	330	27.2	17.9	4.5	49.7
Jordan	24.4	15.3	25	151	12.8	13.8	2.3	28.9
Kazakhstan	13.9	..	7	188	15.9	11.2	1.6	28.6
Kenya	18.7	19.7	41	308	28.2	6.8	9.2	44.2
Kiribati	..	16.1	7	120	23.4	8.5	0.0	31.8
Korea, Dem. Rep.	..	..	..	..	..	..	..	..
Korea, Rep.	14.7	15.6	10	187	14.2	13.4	0.3	27.9
Kosovo	..	..	33	162	9.1	5.6	0.7	15.4
Kuwait	1.0	0.7	12	98	0.0	12.4	0.0	12.4
Kyrgyz Republic	14.2	18.5	51	210	6.2	19.5	7.7	33.4
Lao PDR	10.5	14.8	34	362	20.5	5.6	0.7	26.8
Latvia	15.1	13.8	7	264	4.9	27.3	3.7	35.9
Lebanon	14.9	15.6	19	180	6.1	24.1	0.0	30.2
Lesotho	46.2	..	33	324	13.1	0.0	2.9	16.0
Liberia	13.4	20.9	33	151	18.3	5.4	2.9	26.6
Libya	..	..	19	889	20.8	10.5	0.3	31.6
Liechtenstein	..	..	..	..	..	..	..	..
Lithuania	17.3	13.4	11	175	6.0	35.2	1.9	43.1
Luxembourg	25.3	26.1	23	55	4.1	16.0	0.5	20.7
Macedonia, FYR	19.3	16.6	29	119	6.3	0.0	2.0	8.2
Madagascar	10.1	10.1	23	183	14.0	20.3	1.5	35.8
Malawi	..	..	35	175	20.7	9.6	4.6	34.9
Malaysia	14.8	16.1	13	133	19.3	15.6	1.4	36.3
Maldives	13.6	15.6	30	413	11.7	7.9	9.3	28.9
Mali	15.7	14.6	35	270	9.6	34.3	5.6	49.5
Malta	60.8	27.5	7	139	29.7	10.7	0.5	41.0
Marshall Islands	..	..	21	128	0.0	11.8	52.9	64.8
Mauritania	..	..	37	696	0.0	17.6	50.6	68.2
Mauritius	..	19.0	8	152	10.6	10.3	7.3	28.2
Mexico	..	..	6	334	24.1	28.2	1.4	53.7
Micronesia, Fed. Sts.	..	..	21	128	0.0	7.9	52.0	59.9
Moldova	18.5	18.7	31	181	9.6	30.6	0.2	40.4
Monaco	..	..	..	..	..	..	..	..
Mongolia	28.7	18.3	41	192	10.2	12.4	2.0	24.6

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	% of GDP		Number of payments	Time to prepare, file and pay taxes	Profit tax	Labor tax and contributions	Other taxes	Total tax rate
	2005	2012	2013	hours	% of commercial profits	% of commercial profits	% of commercial profits	% of commercial profits
	2005	2012	2013	2013	2013	2013	2013	2013
Montenegro	..	..	29	320	7.2	12.8	0.9	20.9
Morocco	22.0	24.5	6	232	25.2	22.7	1.7	49.6
Mozambique	..	21.8	37	230	30.9	4.5	2.1	37.5
Myanmar	3.3	..	31	155	26.6	0.0	22.3	48.9
Namibia	25.8	14.9	37	314	17.7	1.0	3.1	21.8
Nepal	9.2	13.8	34	326	17.2	11.3	3.0	31.5
Netherlands	22.6	21.1	9	123	20.8	18.2	0.3	39.3
New Caledonia	..	..	..	..	..	..	..	..
New Zealand	30.6	29.3	8	152	29.9	3.1	1.7	34.6
Nicaragua	12.9	15.0	42	207	23.0	20.3	21.5	64.9
Niger	10.1	..	41	270	21.5	20.1	6.3	48.0
Nigeria	2.9	2.7	47	956	22.3	10.8	0.7	33.8
Northern Mariana Islands	..	..	..	..	..	..	..	..
Norway	28.7	27.3	4	83	24.8	15.9	0.0	40.7
Oman	2.0	2.6	14	68	10.0	11.8	0.1	22.0
Pakistan	9.6	10.1	47	577	18.0	15.1	1.5	34.7
Palau	..	..	11	142	65.8	9.3	0.0	75.2
Panama	..	..	52	417	11.4	19.8	9.4	40.5
Papua New Guinea	..	..	32	207	22.0	11.7	8.3	42.1
Paraguay	10.2	12.4	28	384	9.6	18.6	6.7	35.0
Peru	13.5	15.6	9	293	23.1	11.0	2.3	36.4
Philippines	12.4	12.9	36	193	19.6	10.8	14.2	44.5
Poland	16.7	16.2	18	286	14.1	26.0	1.5	41.6
Portugal	20.6	20.9	8	275	15.1	26.7	0.5	42.3
Puerto Rico	..	..	16	218	15.8	14.4	20.5	50.7
Qatar	21.0	14.7	4	41	0.0	11.3	0.0	11.3
Romania	12.2	18.8	39	200	10.3	31.5	1.1	42.9
Russian Federation	16.6	15.0	7	177	8.0	36.7	6.1	50.7
Rwanda	..	13.3	17	113	21.9	5.6	2.4	29.9
Samoa	..	0.0	37	224	11.9	7.0	0.0	18.9
San Marino	22.0	..	19	52	12.4	29.4	0.3	42.2
Sao Tome and Principe	12.1	14.0	42	424	22.1	6.8	3.6	32.5
Saudi Arabia	..	..	3	72	2.1	12.4	0.0	14.5
Senegal	..	19.2	59	644	18.0	24.0	6.5	48.5
Serbia	23.6	21.5	66	279	11.6	23.0	2.2	36.8
Seychelles	27.3	28.5	27	76	23.3	1.7	0.7	25.7
Sierra Leone	8.2	10.9	33	353	18.2	11.3	2.9	32.4
Singapore	11.8	14.5	5	82	4.9	17.6	4.7	27.1
Sint Maarten (Dutch part)	..	..	..	..	..	..	..	..
Slovak Republic	14.9	12.4	20	207	7.0	39.6	0.6	47.2
Slovenia	20.5	17.9	11	260	12.9	18.2	1.4	32.5
Solomon Islands	..	..	34	80	15.2	8.5	1.3	24.9
Somalia	..	..	..	..	..	..	..	..
South Africa	26.9	26.4	7	200	21.9	4.1	4.2	30.1
South Sudan	..	..	36	218	7.1	19.2	2.4	28.7
Spain	12.9	7.3	8	167	21.2	36.8	0.6	58.6
Sri Lanka	13.7	12.0	58	210	1.0	16.9	37.2	55.1
St. Kitts and Nevis	23.8	19.3	36	203	32.2	11.3	8.4	51.9
St. Lucia	23.5	24.2	32	97	25.8	5.6	3.1	34.6
St. Martin (French part)	..	..	..	..	..	..	..	..
St. Vincent and the Grenadines	20.5	22.4	36	108	30.2	5.1	3.4	38.7
Sudan	..	..	42	180	13.8	19.2	3.1	36.1
Suriname	20.5	19.4	29	199	27.9	0.0	0.0	27.9
Swaziland	..	..	33	110	28.2	4.0	4.3	36.5
Sweden	22.6	21.5	4	122	16.0	35.5	0.6	52.0
Switzerland	9.9	10.3	19	63	9.2	17.8	2.1	29.1
Syrian Arab Republic	13.8	..	19	336	20.0	19.3	0.5	39.7
Tajikistan	9.8	..	69	224	0.0	28.5	57.5	86.0
Tanzania	..	16.1	48	176	20.4	18.0	6.4	44.9
Thailand	17.2	16.5	22	264	22.5	4.0	3.2	29.8
Timor-Leste	..	..	18	276	11.0	0.0	0.0	11.0
Togo	13.9	16.8	50	270	9.3	27.1	12.9	49.4
Tonga	..	..	30	182	22.9	5.6	1.1	29.6
Trinidad and Tobago	26.4	28.3	39	210	21.6	5.8	1.8	29.1



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	2005	2012	2013	hours	% of commercial profits	% of commercial profits	% of commercial profits	% of commercial profits
	2005	2012	2013	2013	2013	2013	2013	2013
Tunisia	18.9	20.8	8	144	15.4	25.2	21.8	62.4
Turkey	..	20.4	11	226	18.1	18.8	3.2	40.2
Turkmenistan	..	..	..	..	..	..	..	..
Turks and Caicos Islands	..	..	..	..	..	..	..	..
Tuvalu	..	..	..	..	..	..	..	..
Uganda	11.8	13.0	31	209	25.2	11.3	0.2	36.6
Ukraine	17.1	18.3	28	390	11.2	43.1	0.7	54.9
United Arab Emirates	..	0.4	4	12	0.0	14.1	0.8	14.9
United Kingdom	26.8	26.7	8	110	21.6	10.6	1.7	34.0
United States	10.8	10.2	11	175	27.9	9.9	8.4	46.3
Uruguay	17.9	19.3	33	310	23.6	15.6	2.7	41.9
Uzbekistan	..	..	41	205	0.8	28.2	70.3	99.3
Vanuatu	..	16.1	31	120	0.0	4.5	3.9	8.4
Venezuela, RB	15.5	..	71	792	6.5	18.0	37.1	61.7
Vietnam	..	..	32	872	11.4	23.7	0.2	35.2
Virgin Islands (U.S.)	..	..	..	..	..	..	..	..
West Bank and Gaza	..	..	39	170	16.2	0.0	0.3	16.5
Yemen, Rep.	..	..	44	248	20.1	11.3	1.4	32.7
Zambia	17.2	19.7	38	183	1.2	10.4	3.6	15.1
Zimbabwe	..	..	49	242	20.8	5.1	9.4	35.3
World	14.6	14.5	27	268	16.1	16.3	10.6	43.1
Low income	10.7	12.8	39	266	19.1	13.4	28.2	60.7
Middle income	12.5	13.3	29	326	16.5	15.3	8.7	40.5
Lower middle income	11.3	11.5	34	324	15.4	14.1	9.6	39.1
Upper middle income	13.0	14.0	24	327	17.5	16.4	7.8	41.7
Low & middle income	12.4	13.3	32	310	17.1	14.8	13.7	45.6
East Asia & Pacific	10.0	11.2	28	224	17.4	10.4	8.4	36.2
Europe & Central Asia	..	19.7	29	270	9.7	21.5	8.4	39.5
Latin America & Caribbean	..	..	29	414	20.4	15.8	12.2	48.5
Middle East & North Africa	18.5	..	23	302	15.9	18.4	5.4	39.7
South Asia	9.9	10.6	33	328	16.8	9.0	14.8	40.6
Sub-Saharan Africa	18.7	17.3	38	311	18.8	13.4	21.3	53.6
High income	15.0	14.4	15	166	13.7	19.9	3.4	37.0
Euro area	18.0	17.7	12	168	13.6	28.6	1.6	43.8

Most Recent Value (MRV) if data for the specified year or full period are not available; or growth rate is calculated for less than the full period.

About the Data

Tax revenue (% of GDP)

Long definition

Tax revenue refers to compulsory transfers to the central government for public purposes. Certain compulsory transfers such as fines, penalties, and most social security contributions are excluded. Refunds and corrections of erroneously collected tax revenue are treated as negative revenue.

Source

International Monetary Fund, Government Finance Statistics Yearbook and data files, and World Bank and OECD GDP estimates.

Tax payments (number)

Long definition

Tax payments by businesses are the total number of taxes paid by businesses, including electronic filing. The tax is counted as paid once a year even if payments are more frequent.

Source

World Bank, Doing Business project (<http://www.doingbusiness.org/>).

Please see the online table at <http://wdi.worldbank.org/table/5.6> for observation-level metadata, which can be downloaded in Excel.



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