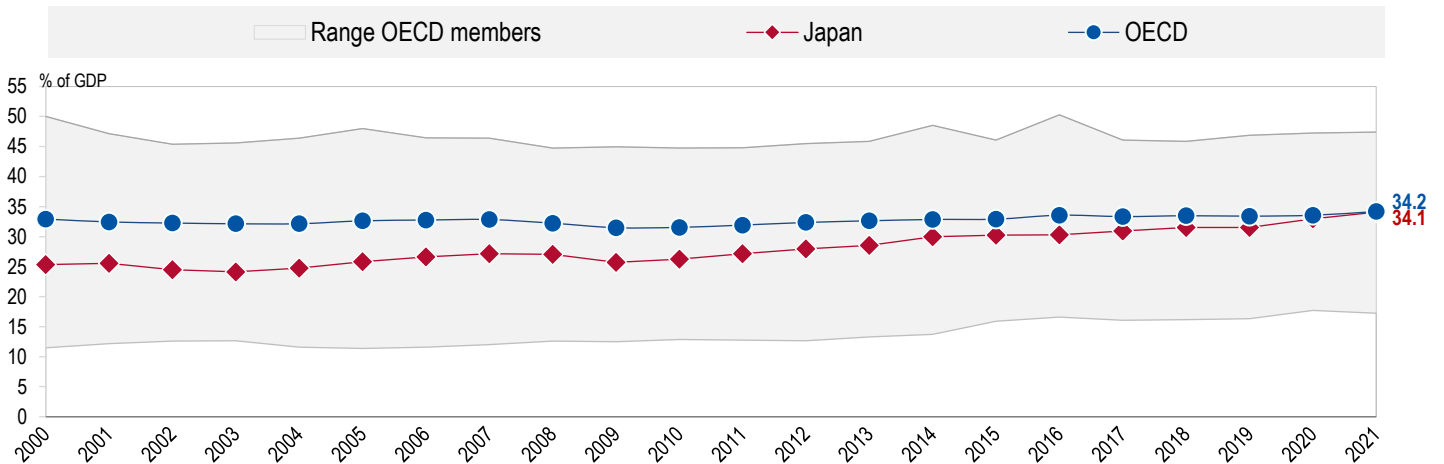


# Revenue Statistics 2023 - Japan

## Tax-to-GDP ratio

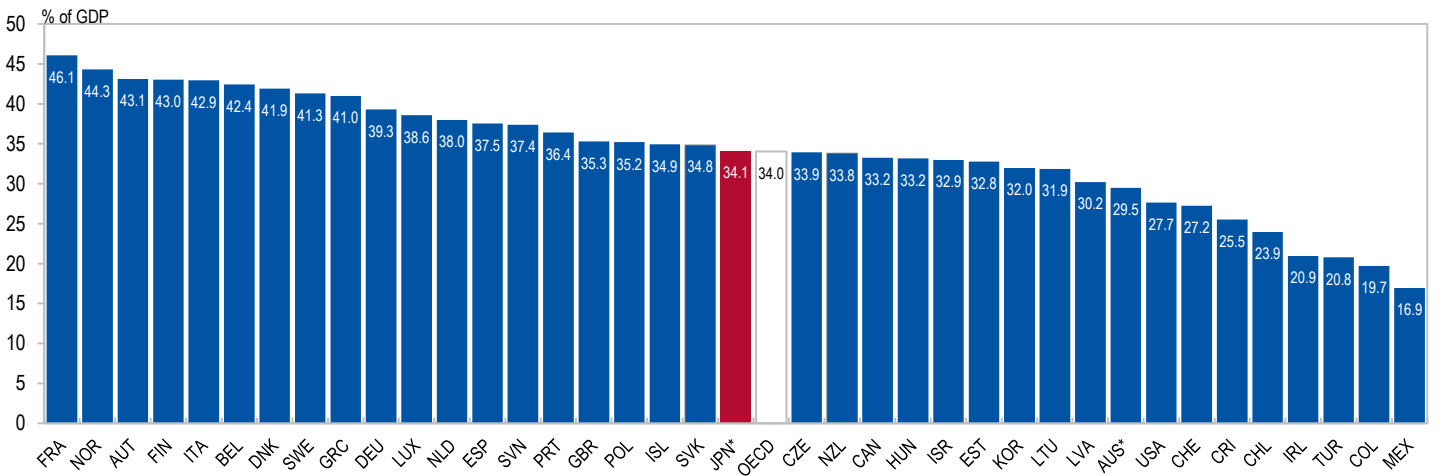
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Japan increased by 1.1 percentage points from 33.0% in 2020 to 34.1% in 2021\*. The corresponding figures for the OECD average were an increase of 0.6 percentage points from 33.6% to 34.2% over the same period. The tax-to-GDP ratio in Japan has increased from 25.3% in 2000 to 34.1% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.2% compared with 32.9%). During that period the highest tax-to-GDP ratio in Japan was 34.1% in 2021, with the lowest being 24.1% in 2003.



### Tax-to-GDP ratio compared to the OECD, 2022

The chart below shows tax-to-GDP ratios for 2022. As Japan is unable to provide 2022 data, the latest available data from 2021 has been used. Japan's 2021 tax-to-GDP ratio ranked it 20th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio compared with the 2022 figures. In 2021 Japan had a tax-to-GDP ratio of 34.1%, compared with the OECD average of 34.0% in 2022 and 34.2% in 2021.



\* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

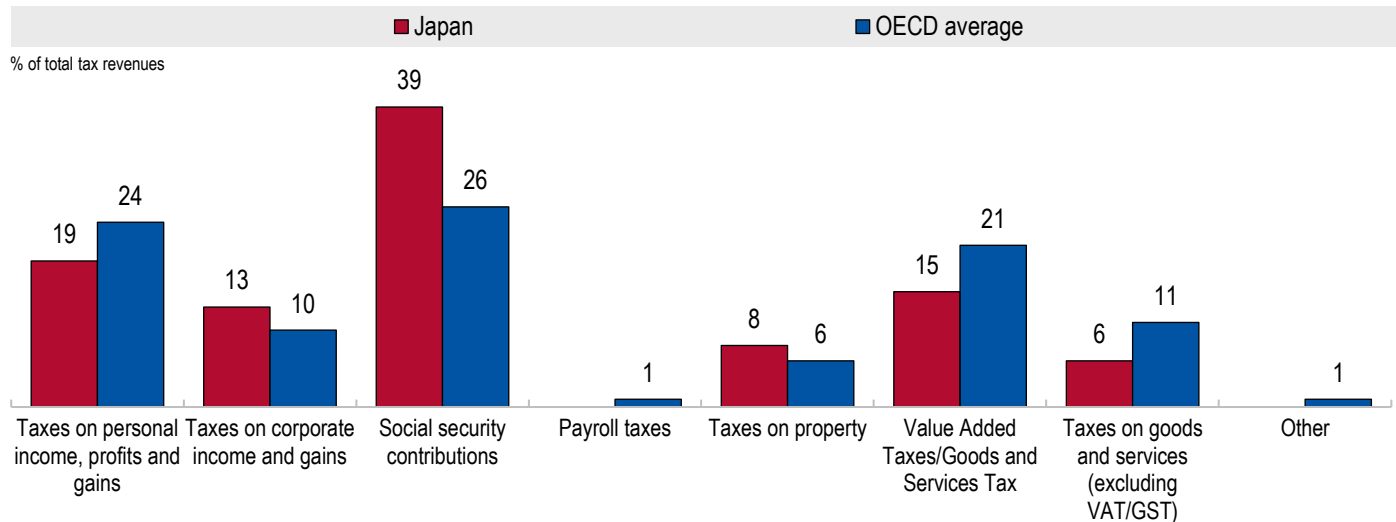
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average, 2021

The structure of tax receipts in Japan compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Japan is characterised by:

- » Substantially higher revenues from social security contributions, and higher revenues from taxes on corporate income & gains and property taxes.
- » A lower proportion of revenues from taxes on personal income, profits & gains; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Japan			Position in OECD		
	Yen, billions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	53 934	60 006	+ 6 072	30	32	+ 2	23rd	20th	+ 3
<i>of which</i>									
<i>Personal income, profits and gains</i>	33 189	35 439	+ 2 250	19	19	-	27th	28th	- 1
<i>Corporate income and gains</i>	20 745	24 567	+ 3 822	12	13	+ 1	10th	9th	+ 1
Social security contributions	71 562	73 613	+ 2 051	40	39	- 1	4th	4th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	14 328	14 779	+ 451	8	8	-	11th	12th	- 1
Taxes on goods and services	37 053	39 010	+ 1 957	21	21	-	36th	36th	-
<i>of which VAT</i>	26 395	28 059	+ 1 664	15	15	-	33rd	33rd	-
Other	444	496	+ 51	-	-	-	29th	29th	-
<b>TOTAL</b>	<b>177 321</b>	<b>187 904</b>	<b>+ 10 582</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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