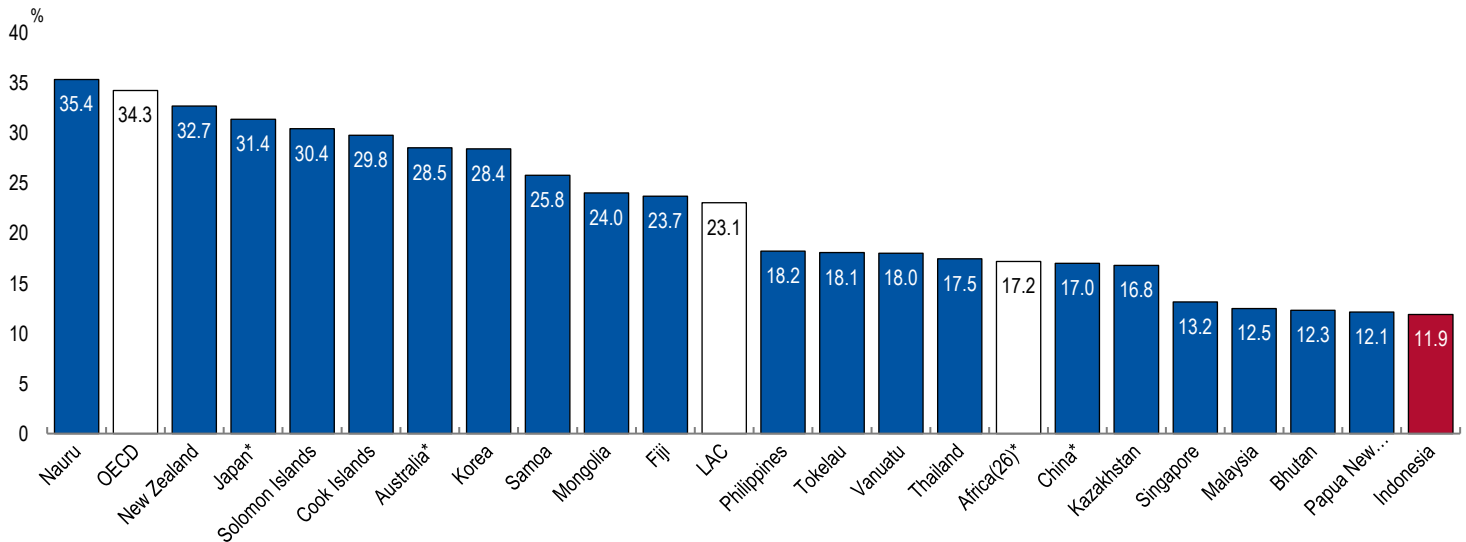


Revenue Statistics in Asian and Pacific Economies 2020 – Indonesia

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2018

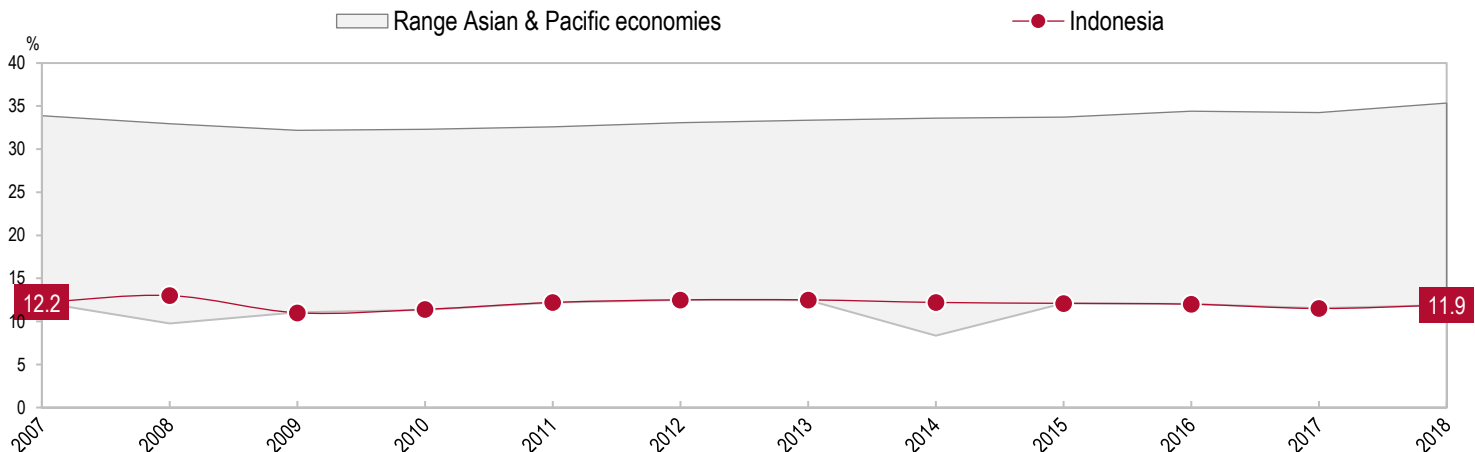
Indonesia's tax-to-GDP ratio was 11.9% in 2018, below the OECD average (34.3%) by 22.4 percentage points, and also below the LAC and Africa (26)* averages (23.1% and 17.2%, respectively).



* Data for 2017 are used for the Africa (26) average, Australia and Japan as the 2018 data are not available. The tax-to-GDP ratio for China does not include revenue from social security contributions (SSCs) as detailed data were not available.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Indonesia increased by 0.4 percentage points from 11.5% in 2017 to 11.9% in 2018. From 2007 to 2018, the tax-to-GDP ratio in Indonesia decreased by 0.3 percentage points from 12.2% to 11.9%. The highest tax-to-GDP ratio in this period was 13.0% in 2008, and the lowest 11.0% in 2009.



In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

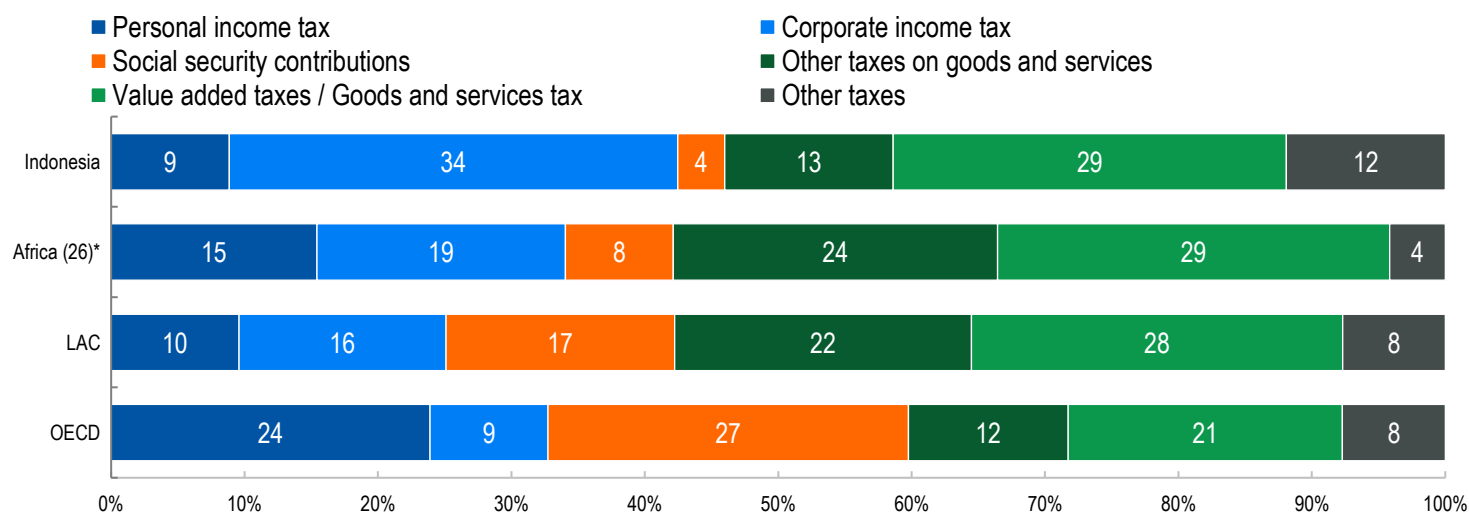
Regional averages (OECD, LAC, AFRICA (26)) refer to the 2020 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2019 editions of the Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://www.oecd.org/global-rev-stats-database)



Tax structures

Tax structure compared to the regional averages

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Indonesia in 2018 was derived from corporate income tax (33.6%). The second-highest share of tax revenues in 2018 was derived from value added taxes / goods and services tax (29.5%).



* Data for 2017 are used for the Africa (26) average as the 2018 data are not available. All figures within the chart are rounded.

Summary of the tax structure in Indonesia

	Tax Revenues in national currency			Tax structure in Indonesia		
	Indonesian Rupiah, Billions			% in GDP		
	2018	2017	Δ	2018	2017	Δ
Taxes on income, profits and capital gains	749 977	646 800	+ 103 177	5.1	4.8	+ 0.3
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	156 428	182 835	- 26 406	1.1	1.3	- 0.3
Corporate income and gains	593 549	463 965	+ 129 584	4.0	3.4	+ 0.6
Social security contributions	61 993	54 401	+ 7 591	0.4	0.4	+ 0.0
Taxes on goods and services	743 395	674 209	+ 69 186	5.0	5.0	+ 0.0
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	520 390	464 477	+ 55 913	3.5	3.4	+ 0.1
Taxes on specific goods and services	205 470	192 502	+ 12 969	1.4	1.4	- 0.0
<i>of which</i>	-	-	-	-	-	-
Excises	159 589	153 288	+ 6 300	1.1	1.1	- 0.1
Customs and import duties	39 117	35 066	+ 4 051	0.3	0.3	+ 0.0
Other taxes	210 226	191 319	+ 18 906	1.4	1.4	+ 0.0
TOTAL	1 765 590	1 566 729	+ 198 861	11.9	11.5	+ 0.4

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

In this country note, "other taxes" is calculated as total tax minus taxes on income, profits and capital gains, social security contributions and taxes on goods and services. It includes taxes on payroll and workforce, taxes on property and other taxes (as defined in the OECD Interpretative Guide).

For further information, please see: oe.cd/revenue-statistics-in-asia-and-pacific

