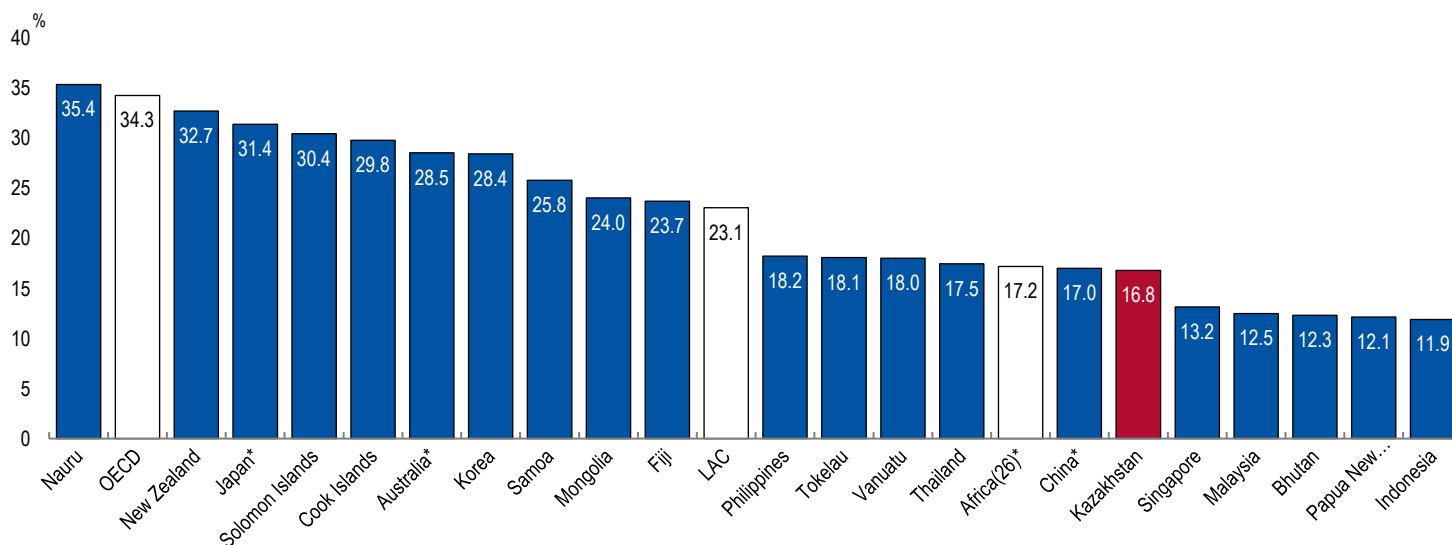


Revenue Statistics in Asian and Pacific Economies 2020 – Kazakhstan

Tax-to-GDP ratio

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

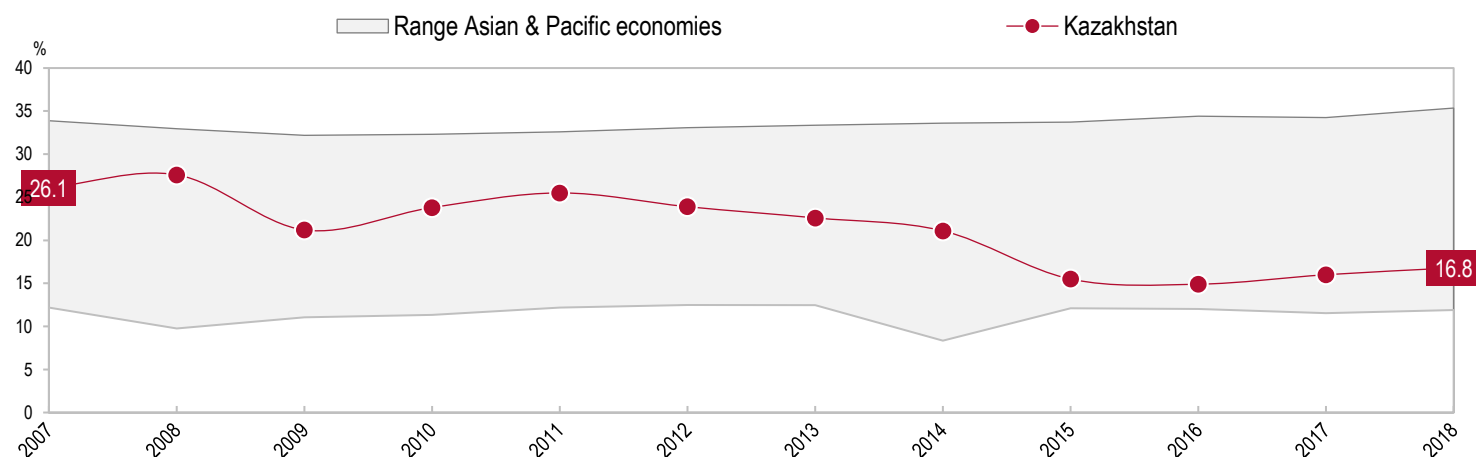
Kazakhstan's tax-to-GDP ratio was 16.8% in 2018, below the OECD average (34.3%) by 17.5 percentage points, and also below the LAC and Africa (26)* averages (23.1% and 17.2%, respectively).



* 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 Kazakhstan increased by 0.8 percentage points from 16% in 2017 to 16.8% in 2018. From 2007 to 2018, the tax-to-GDP ratio in Kazakhstan decreased by 9.3 percentage points from 26.1% to 16.8%. The highest tax-to-GDP ratio in this period was 27.6% in 2008, and the lowest 14.9% in 2016.



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>

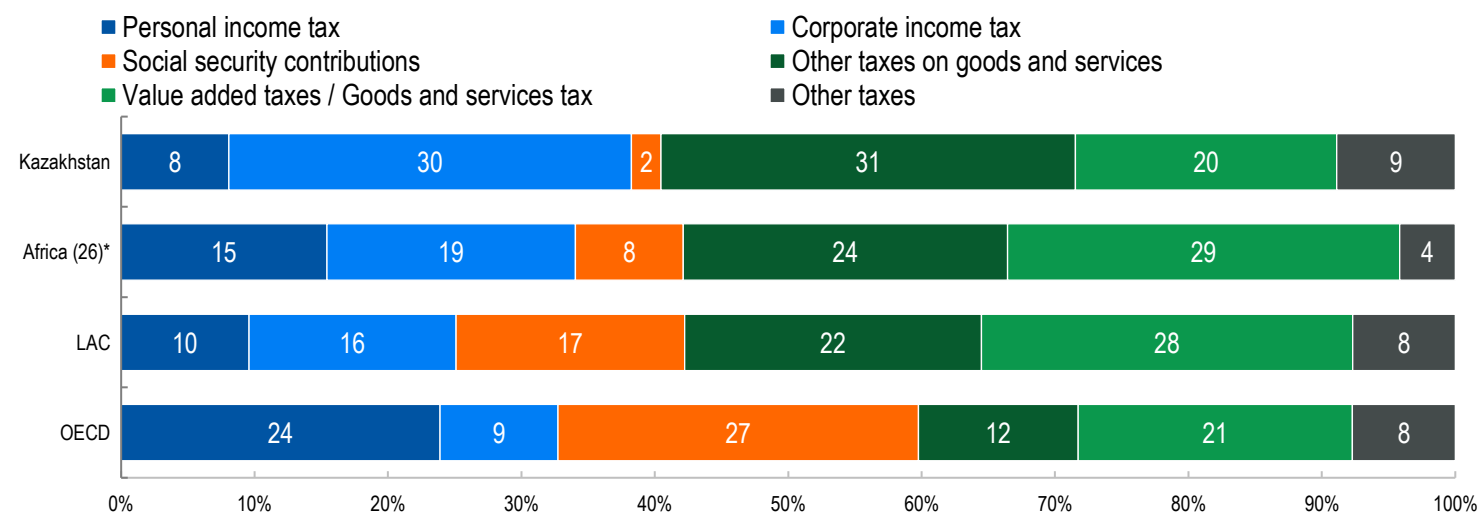
Regional averages (OECD, LAC, AFRICA (26)) refer to the 2020 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2019 editions of the Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://www.oecd.org/global-rev-stats-database)



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 Kazakhstan in 2018 was derived from other taxes on goods and services (31.1%). The second-highest share of tax revenues in 2018 was derived from corporate income tax (30.2%).



* 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 Kazakhstan

	Tax Revenues in national currency			Tax structure in Kazakhstan		
	Kazakhstani Tenge, Millions			% in GDP		
	2018	2017	Δ	2018	2017	Δ
Taxes on income, profits and capital gains	3 973	3 129	+ 844	6.4	5.8	+ 0.7
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	838	750	+ 88	1.4	1.4	- 0.0
Corporate income and gains	3 134	2 379	+ 755	5.1	4.4	+ 0.7
Social security contributions	230	281	- 50	0.4	0.5	- 0.1
Taxes on goods and services	5 259	4 437	+ 822	8.5	8.2	+ 0.3
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	2 034	1 665	+ 370	3.3	3.1	+ 0.2
Taxes on specific goods and services	3 047	2 620	+ 426	4.9	4.8	+ 0.1
<i>of which</i>	-	-	-	-	-	-
Excises	312	256	+ 56	0.5	0.5	+ 0.0
Customs and import duties	332	297	+ 35	0.5	0.5	- 0.0
Other taxes	922	844	+ 78	1.5	1.6	- 0.1
TOTAL	10 384	8 691	+ 1 693	16.8	16.0	+ 0.8

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



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