

On top of the world

Government taxation, 2007

	Advanced economies											BRICs			
												Brazil	China*	India	Russia
	Australia	Britain	Canada	France	Germany	Italy	Japan*	South Korea	United States						
Total revenue¹, % GDP	35.9	41.8	41.4	49.6	43.8	46.4	34.5	33.6	33.7	34.8	18.1	22.3	47.7		
Total tax, % GDP	29.5	37.7	34.8	44.7	40.4	43.0	28.2	28.7	28.0	32.3	16.4	18.9	33.2		
Total tax, \$bn⁵	268.5	1,055.6	496.7	1,161.2	1,344.6	910.5	1,230.2	301.1	3,941.7	430.7	435.9	207.8	429.7		
Structure, % of total tax															
Income and capital**	59.2	37.8	49.9	23.4	30.9	34.2	35.4	37.6†	48.3	32.3‡	28.4‡	47.7‡	26.0		
<i>people</i>	37.5	28.7	36.2	16.7	23.5	26.7	18.5	19.6†	37.5	<i>na</i>	7.4‡	17.1‡	<i>na</i>		
<i>companies</i>	21.2	9.1	12.4	6.6	3.4	7.5	17.0	17.9†	10.8	<i>na</i>	21.0‡	30.7‡	<i>na</i>		
Employment	4.5	<i>nil</i>	1.9	2.7	<i>nil</i>	<i>nil</i>	<i>nil</i>	<i>nil</i> †	<i>nil</i>	6.0‡	<i>nil</i> †	<i>nil</i> †	9.5		
Property	9.1	12.0	9.7	10.2	2.1	1.9	9.1	4.4†	10.9	0.1‡	0.9†	0.1‡	<i>nil</i>		
Goods and services**	25.4	28.1	22.4	24.1	26.2	28.7	18.6	30.3†	15.6	25.3‡	64.9†	34.1†	24.2		
<i>consumption</i>	13.2	17.0	13.7	15.7	17.0	14.1	9.2	20.7†	7.6	<i>na</i>	49.0†	0.2‡	<i>na</i>		
<i>excise</i>	7.4	8.5	4.4	4.5	6.5	4.8	7.4	9.6†	3.5	<i>na</i>	15.3‡	23.8‡	<i>na</i>		
Other	1.8	<i>nil</i>	1.0	<i>nil</i>	<i>nil</i>	4.4	<i>nil</i>	9.4†	0.7	11.5‡	5.8†	18.0†	22.0		
Social contributions	<i>nil</i>	22.0	15.0	40.2	40.8	30.8	36.6	18.3†	24.5	24.9‡	<i>nil</i> †	0.2‡	18.3		

Sources: CEIC; IMF; OECD; National statistics offices

* 2006 data †Taxation plus other government income ‡At market prices

**Sub-categories are not exhaustive

†Central government only