

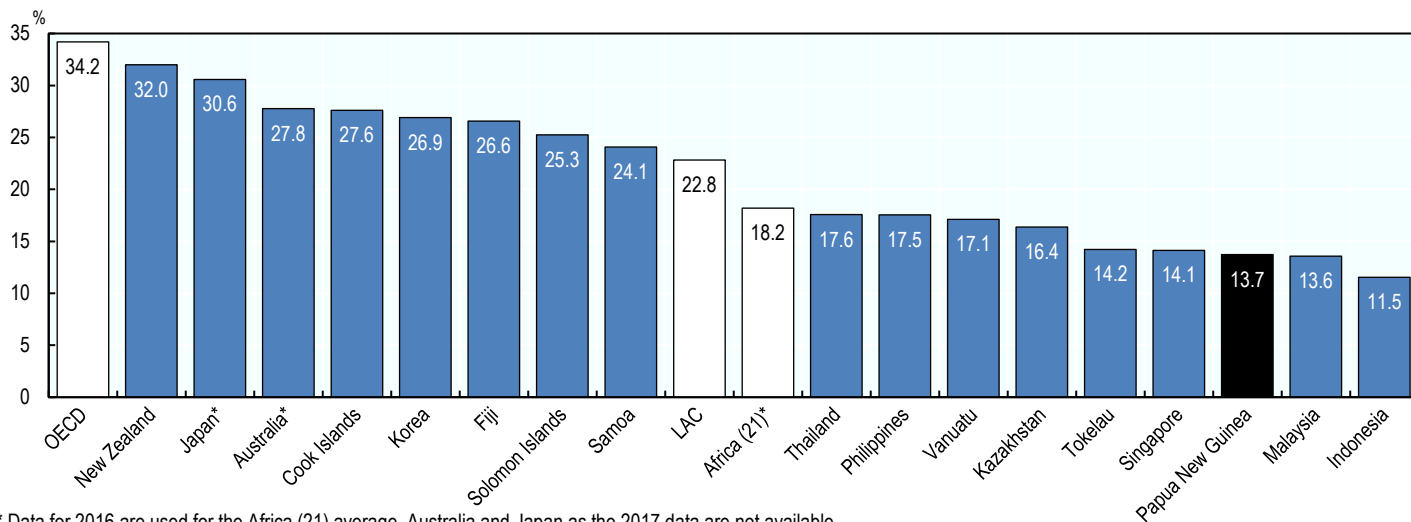


## Revenue Statistics in Asian and Pacific Economies 2019 — Papua New Guinea

### Tax-to-GDP ratio

#### Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2017

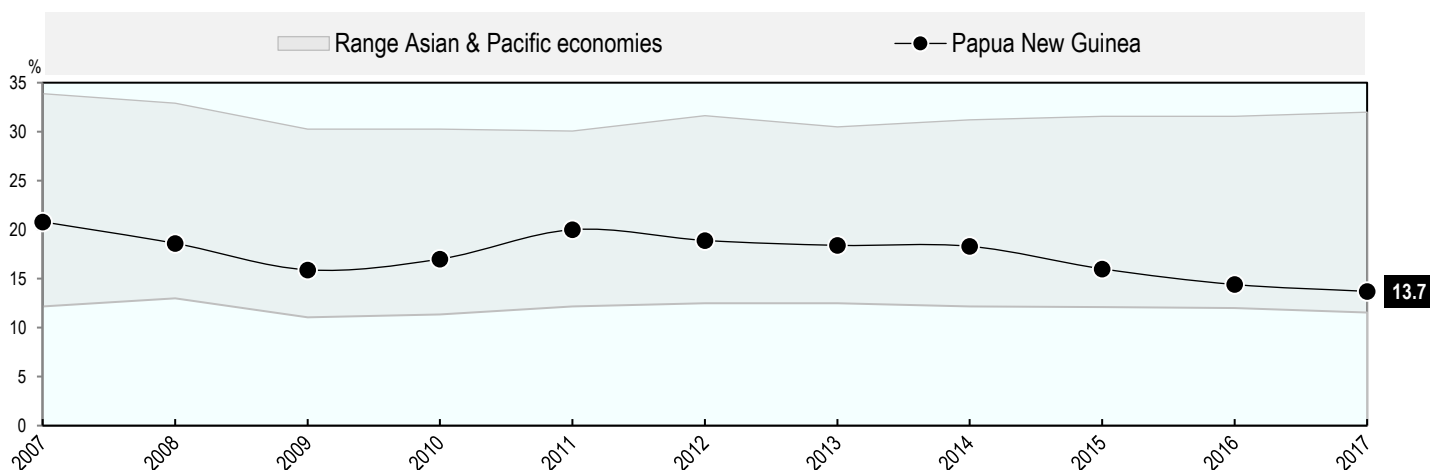
Papua New Guinea's tax-to-GDP ratio was 13.7% in 2017, below the OECD average (34.2%) by 20.5 percentage points, and also below the LAC and Africa (21)\* averages (22.8% and 18.2%, respectively).



\* Data for 2016 are used for the Africa (21) average, Australia and Japan as the 2017 data are not available.

#### Tax-to-GDP ratio over time

The tax-to-GDP ratio in Papua New Guinea decreased by 0.7 percentage points from 14.4% in 2016 to 13.7% in 2017. From 2007 to 2017, the tax-to-GDP ratio in Papua New Guinea decreased by 7.1 percentage points from 20.8% to 13.7%. The highest tax-to-GDP ratio in this period was 20.8% in 2007, and the lowest 13.7% in 2017.



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>

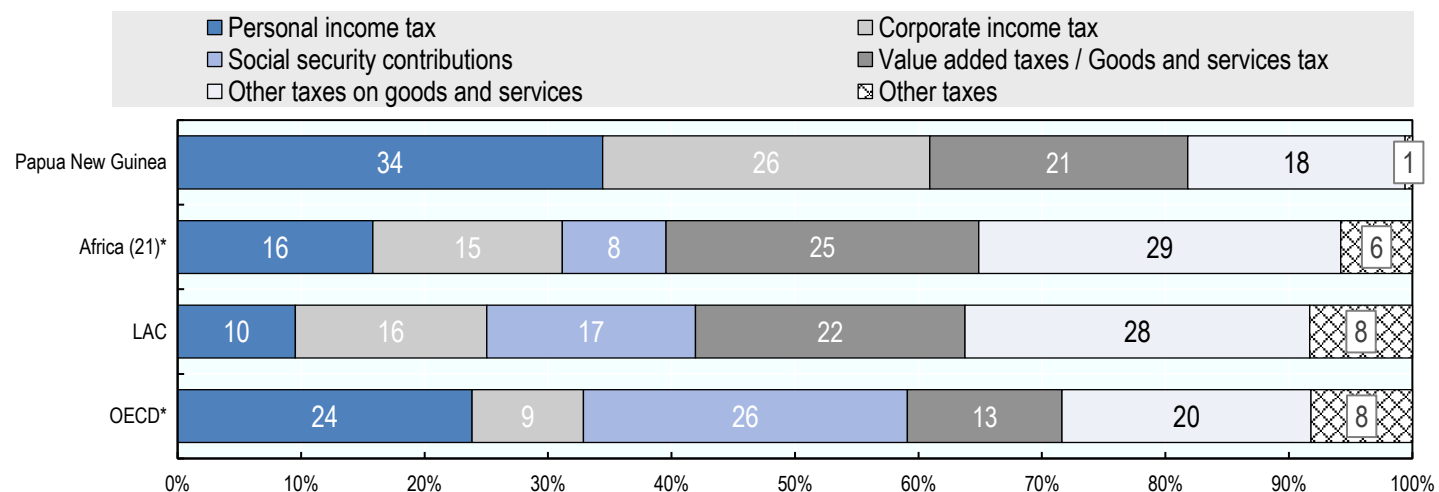
Regional averages (OECD, LAC, AFRICA (21)) refer to the 2019 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2018 editions of Revenue Statistics and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://oe.cd/global-rev-stats-database)



## 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 Papua New Guinea in 2017 was derived from personal income tax (34.4%). The second-highest share of tax revenues in 2017 was derived from corporate income tax (26.5%).



\* Data for 2016 are used for the Africa (21) and OECD average as the 2017 data are not available. All figures within the chart are rounded.

### Summary of the tax structure in Papua New Guinea

	Tax Revenues in national currency			Tax structure in Papua New Guinea		
	Papua New Guinean Kina, Millions			% in GDP		
	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains	5 473 600	5 285 706	+ 187 894	8.4	8.9	-0.5
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	3 093 800	2 844 319	+ 249 481	4.7	4.8	-0.0
Corporate income and gains	2 379 800	2 441 387	- 61 587	3.6	4.1	-0.5
Social security contributions	-	-	-	0.0	0.0	0.0
Taxes on goods and services	3 458 800	3 226 539	+ 232 261	5.3	5.4	-0.1
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	1 581 100	1 637 989	- 56 889	2.4	2.7	-0.3
Taxes on specific goods and services	1 841 700	1 580 712	+ 260 988	2.8	2.7	+0.2
<i>of which</i>	-	-	-	-	-	-
Excises	1 105 100	875 900	+ 229 200	1.7	1.5	+0.2
Customs and import duties	246 400	242 900	+ 3 500	0.4	0.4	-0.0
Other taxes	53 600	93 636	- 40 036	0.1	0.2	-0.1
<b>TOTAL</b>	<b>8 986 000</b>	<b>8 605 881</b>	<b>+ 380 119</b>	<b>13.7</b>	<b>14.4</b>	<b>-0.7</b>

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](http://oe.cd/revenue-statistics-in-asia-and-pacific)