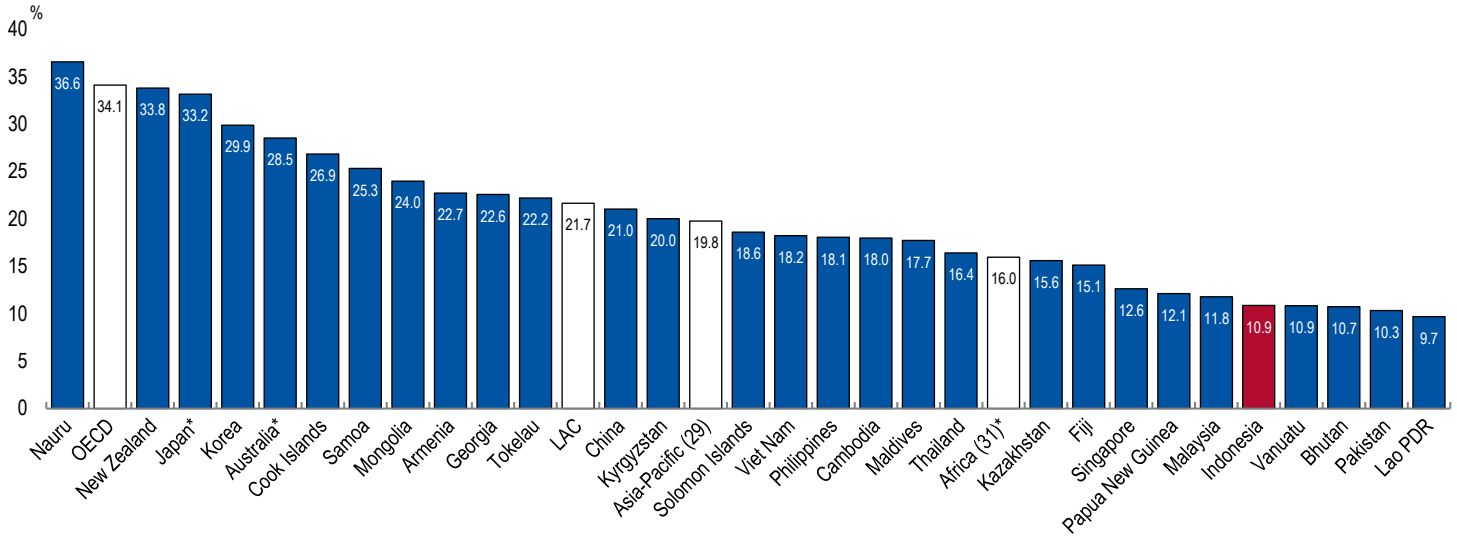


Revenue Statistics in Asia and the Pacific 2023 — Indonesia

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2021

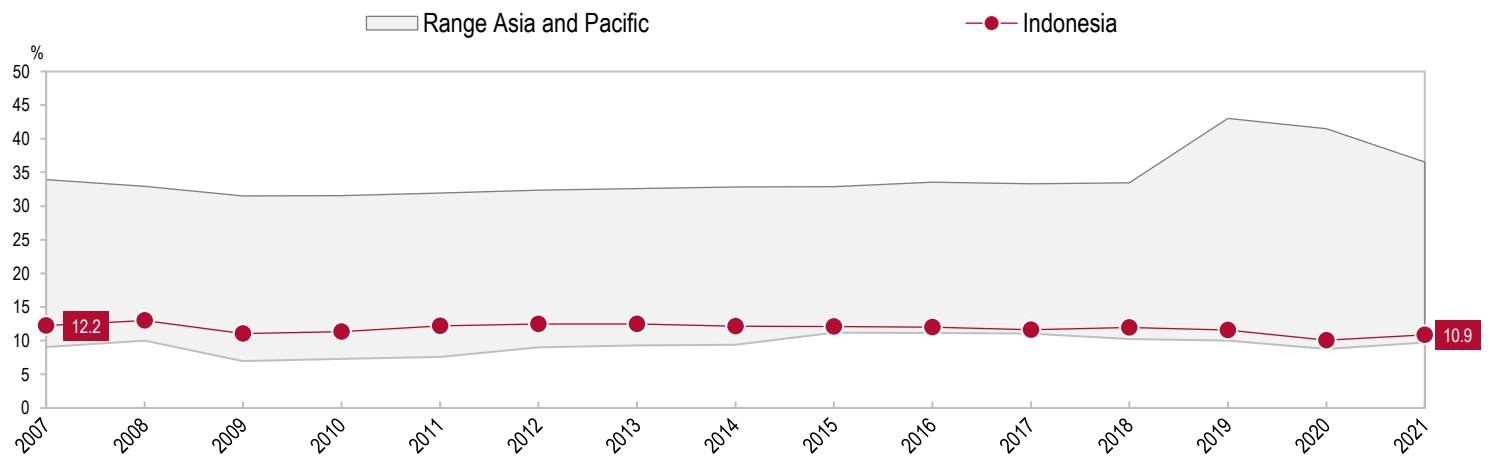
Indonesia's tax-to-GDP ratio was 10.9% in 2021, below the Asia and Pacific (29) average of 19.8% by 8.9 percentage points. It was also below the OECD average (34.1%) by 23.2 percentage points.



* Data for 2020 are shown for Australia, Japan and Africa (31) average as 2021 data are not available. Note by the ADB: The ADB recognises "Kyrgyzstan" as the "Kyrgyz Republic". LAC refers to the average for Latin America and the Caribbean.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Indonesia increased by 0.8 percentage points from 10.1% in 2020 to 10.9% in 2021. From 2007 to 2021, the tax-to-GDP ratio in Indonesia decreased by 1.4 percentage points from 12.2% to 10.9%. The highest tax-to-GDP ratio in this period was 13.0% in 2008, and the lowest 10.1% in 2020.



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 (31)) refer to the 2023 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2022 editions of Revenue Statistics (OECD), and Revenue Statistics in Africa. oe.cd/global-rev-stats-database

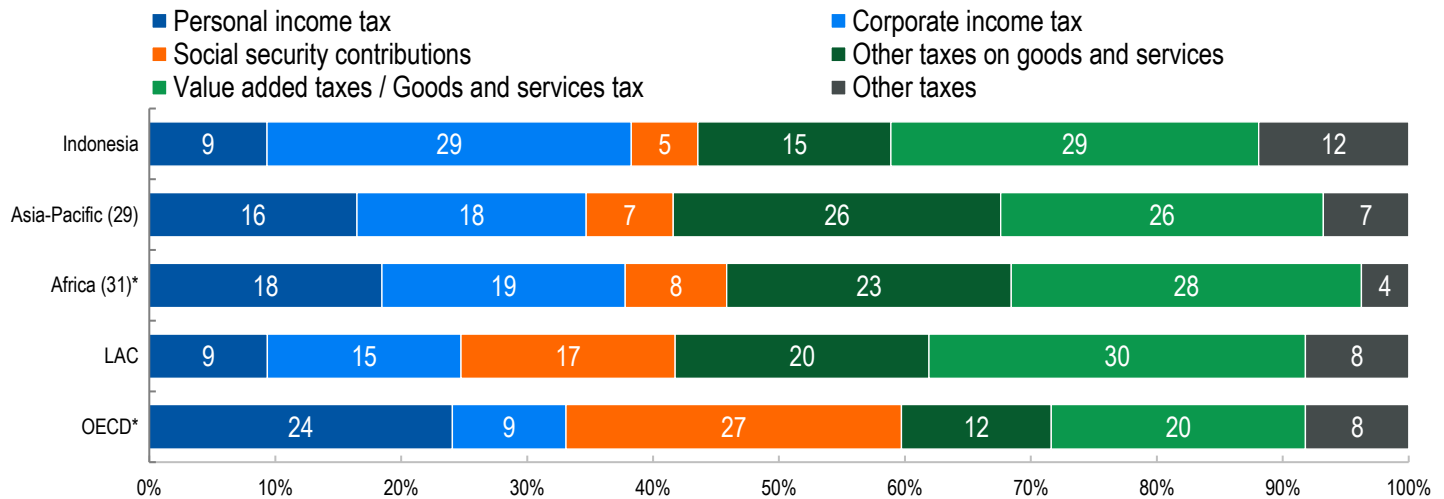


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Tax structures

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 2021 was derived from value added taxes / goods and services tax (29.2%). The second-highest share of tax revenues in 2021 was derived from corporate income tax (28.9%).



Other taxes may include income taxes unallocable to PIT or CIT.

* Data for 2020 are used for the Africa (31) average and OECD average as 2021 data are not available.

Summary of the tax structure in Indonesia

	Tax revenues in local currency Indonesian Rupiah, Billions			Tax structure in Indonesia % of GDP		
	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains	594 033	706 176	+ 112 143	3.8	4.2	+ 0.4
<i>of which</i>						
Personal income, profits and gains	168 150	172 551	+ 4 401	1.1	1.0	- 0.1
Corporate income and gains	425 883	533 625	+ 107 742	2.8	3.1	+ 0.3
Social security contributions	91 024	97 548	+ 6 523	0.6	0.6	0.0
Taxes on goods and services	663 844	821 114	+ 157 270	4.3	4.8	+ 0.5
<i>of which</i>						
Value added taxes / Goods and services tax	441 773	538 735	+ 96 962	2.9	3.2	+ 0.3
Taxes on specific goods and services	213 031	269 214	+ 56 183	1.4	1.6	+ 0.2
<i>of which</i>						
Excises	176 309	195 518	+ 19 209	1.1	1.2	+ 0.1
Customs and import duties	32 443	39 123	+ 6 680	0.2	0.2	0.0
Other taxes	206 430	219 814	+ 13 384	1.3	1.3	0.0
TOTAL	1 555 331	1 844 652	+ 289 321	10.1	10.9	+ 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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