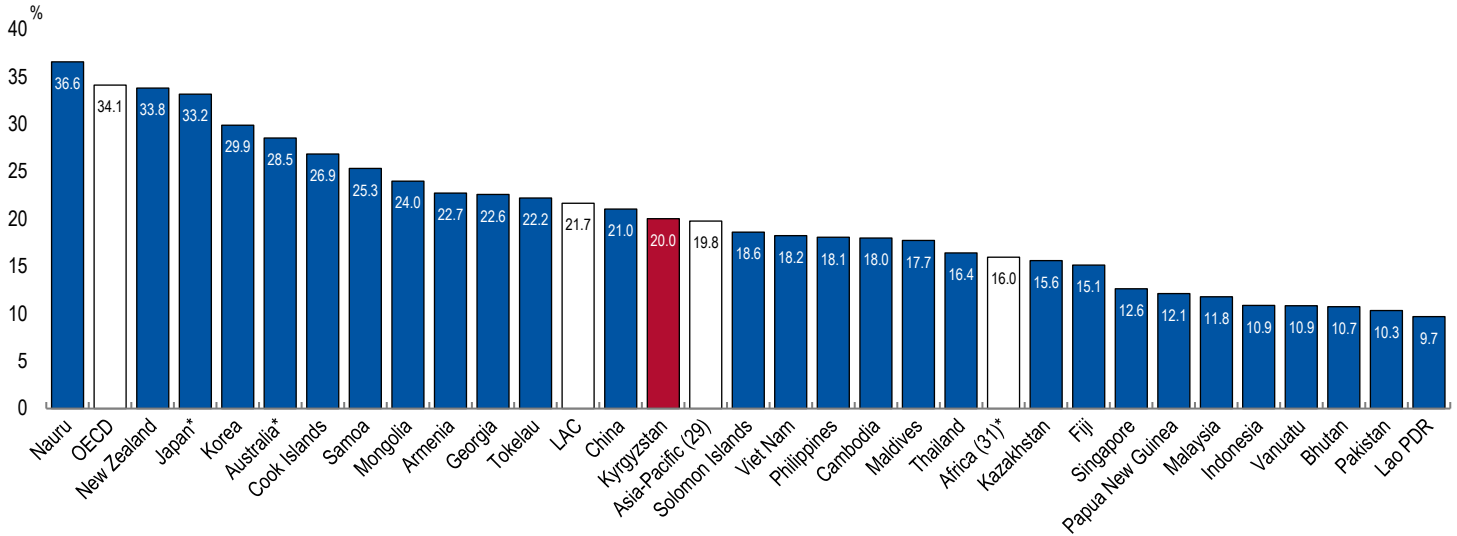


# Revenue Statistics in Asia and the Pacific 2023 — Kyrgyzstan\*

## Tax-to-GDP ratio

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

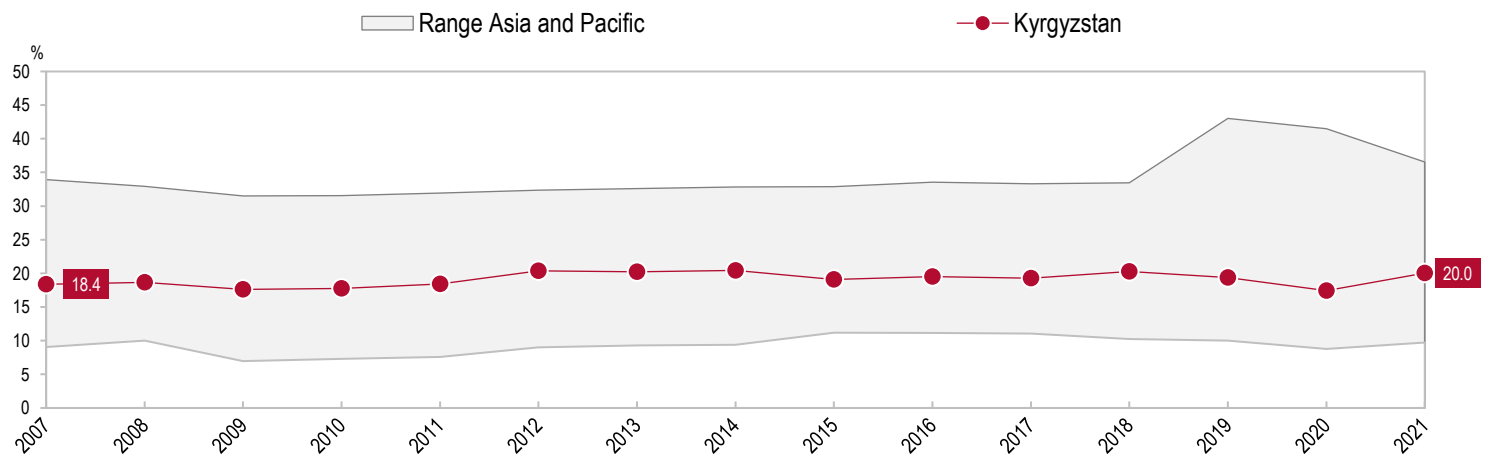
Kyrgyzstan's tax-to-GDP ratio was 20.0% in 2021, above the Asia and Pacific (29) average of 19.8% by 0.3 percentage points. It was below the OECD average (34.1%) by 14.1 percentage points.



\* 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 Kyrgyzstan increased by 2.6 percentage points from 17.4% in 2020 to 20.0% in 2021. From 2007 to 2021, the tax-to-GDP ratio in Kyrgyzstan increased by 1.6 percentage points from 18.4% to 20.0%. The highest tax-to-GDP ratio in this period was 20.4% in 2012 and 2014, and the lowest 17.4% 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](http://oe.cd/global-rev-stats-database)

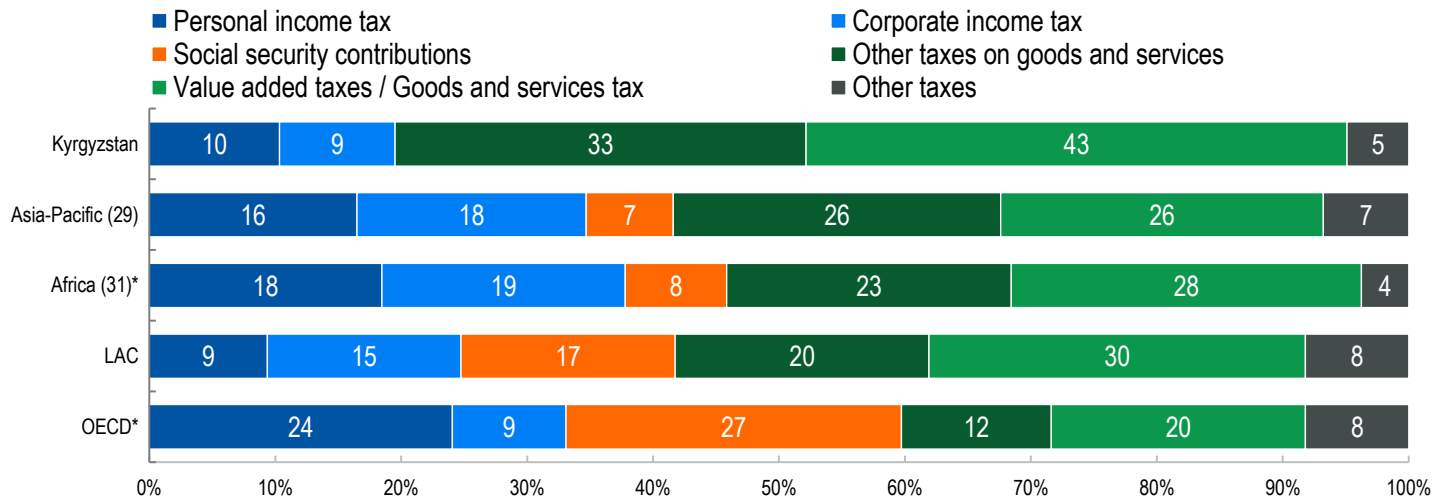


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## Tax structures

### 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 Kyrgyzstan in 2021 was derived from value added taxes / goods and services tax (42.9%). The second-highest share of tax revenues in 2021 was derived from other taxes on goods and services (32.6%).



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 Kyrgyzstan

	Tax revenues in local currency Kyrgyzstani som, Millions			Tax structure in Kyrgyzstan % of GDP		
	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains	22 732	31 942	+ 9 209	3.8	4.3	+ 0.5
<i>of which</i>						
Personal income, profits and gains	12 151	15 325	+ 3 174	2.0	2.1	+ 0.1
Corporate income and gains	8 356	13 601	+ 5 245	1.4	1.8	+ 0.4
Social security contributions	..	..	..	..	..	..
Taxes on goods and services	80 151	111 967	+ 31 816	13.3	15.1	+ 1.8
<i>of which</i>						
Value added taxes / Goods and services tax	39 461	63 634	+ 24 173	6.6	8.6	+ 2.0
Taxes on specific goods and services	26 300	34 288	+ 7 988	4.4	4.6	+ 0.2
<i>of which</i>						
Excises	8 994	11 371	+ 2 377	1.5	1.5	0.0
Customs and import duties	17 296	22 896	+ 5 600	2.9	3.1	+ 0.2
Other taxes	2 023	4 259	+ 2 236	0.3	0.6	+ 0.3
<b>TOTAL</b>	<b>104 906</b>	<b>148 168</b>	<b>+ 43 262</b>	<b>17.4</b>	<b>20.0</b>	<b>+ 2.6</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](https://oe.cd/revenue-statistics-in-asia-and-pacific)



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