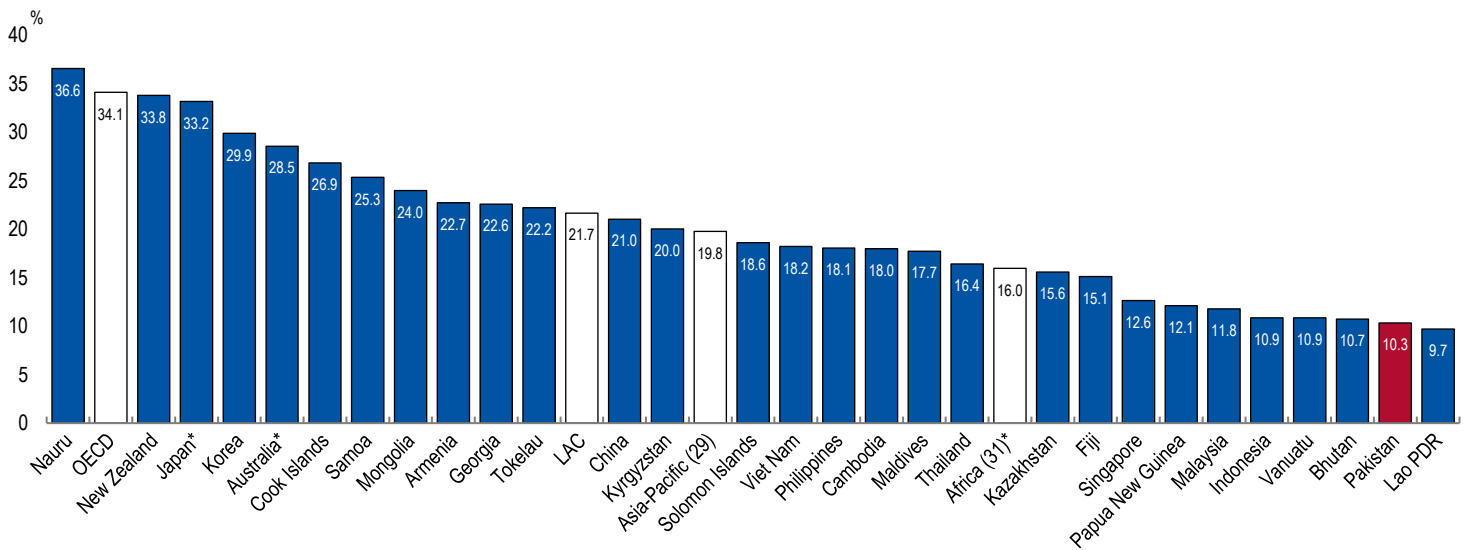


# Revenue Statistics in Asia and the Pacific 2023 — Pakistan

## Tax-to-GDP ratio

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

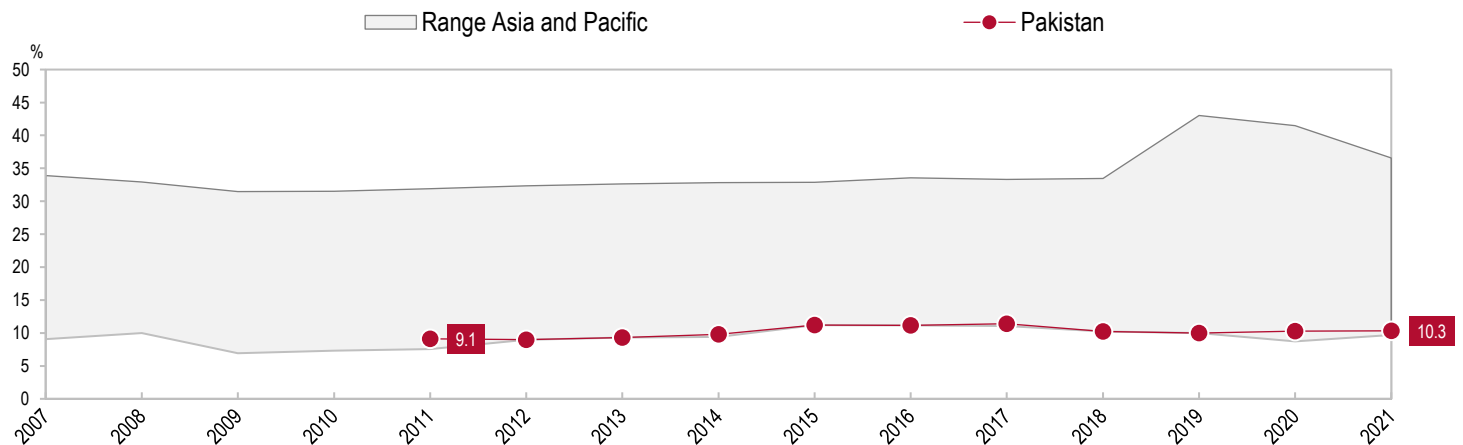
Pakistan's tax-to-GDP ratio was 10.3% in 2021, below the Asia and Pacific (29) average of 19.8% by 9.4 percentage points. It was also below the OECD average (34.1%) by 23.8 percentage points.



\* 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 Pakistan did not change between 2020 and 2021 and remained at 10.3% of GDP in both years. From 2011 to 2021, the tax-to-GDP ratio in Pakistan increased by 1.2 percentage points from 9.1% to 10.3%. The highest tax-to-GDP ratio in this period was 11.4% in 2017, and the lowest 9.0% in 2012.



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)

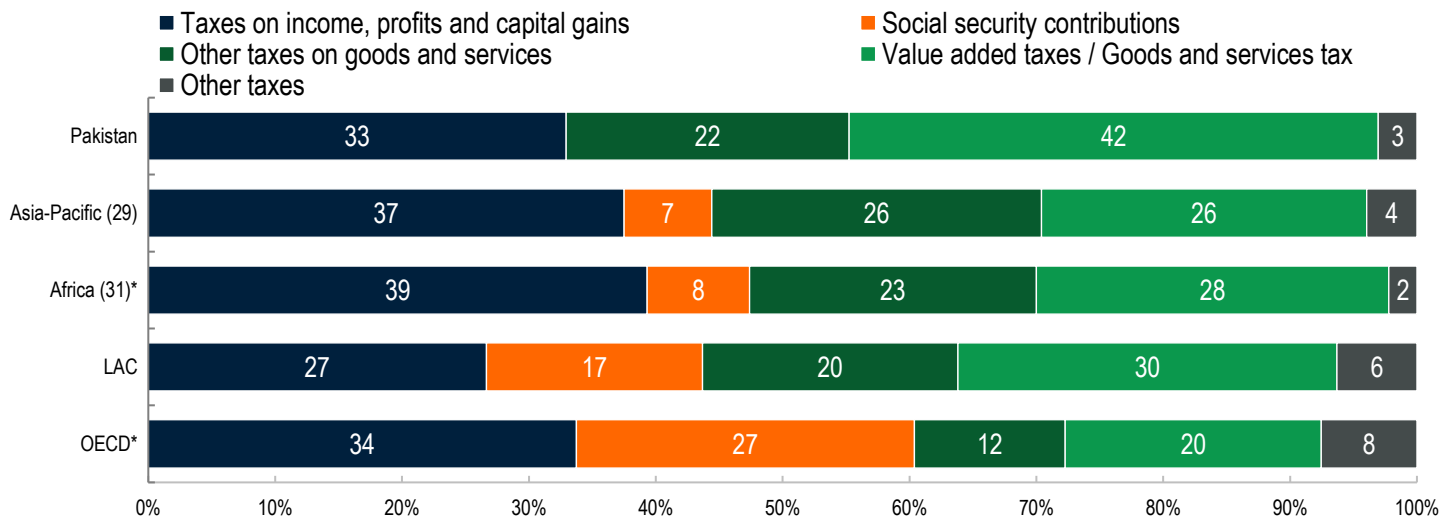


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## Tax structures

### 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 Pakistan in 2021 was derived from value added taxes / goods and services tax (41.7%). The second-highest share of tax revenues in 2021 was derived from taxes on income, profits and capital gains (32.9%).



\* 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 Pakistan

	Tax revenues in local currency Pakistani rupee, Millions			Tax structure in Pakistan % of GDP		
	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains	1 731 860	2 280 470	+ 548 610	3.1	3.4	+ 0.3
<i>of which</i>						
Personal income, profits and gains	..	..	..	..	..	..
Corporate income and gains	..	..	..	..	..	..
Social security contributions	..	..	..	..	..	..
Taxes on goods and services	3 831 206	4 433 346	+ 602 140	6.9	6.6	- 0.3
<i>of which</i>						
Value added taxes / Goods and services tax	2 283 831	2 887 576	+ 603 745	4.1	4.3	+ 0.2
Taxes on specific goods and services	1 520 596	1 509 551	- 11 045	2.7	2.3	- 0.4
<i>of which</i>						
Excises	755 412	500 053	- 255 359	1.4	0.7	- 0.7
Customs and import duties	765 184	1 009 498	+ 244 314	1.4	1.5	+ 0.1
Other taxes	179 755	211 531	+ 31 776	0.3	0.3	0.0
<b>TOTAL</b>	<b>5 742 821</b>	<b>6 925 347</b>	<b>+1 182 526</b>	<b>10.3</b>	<b>10.3</b>	<b>0.0</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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