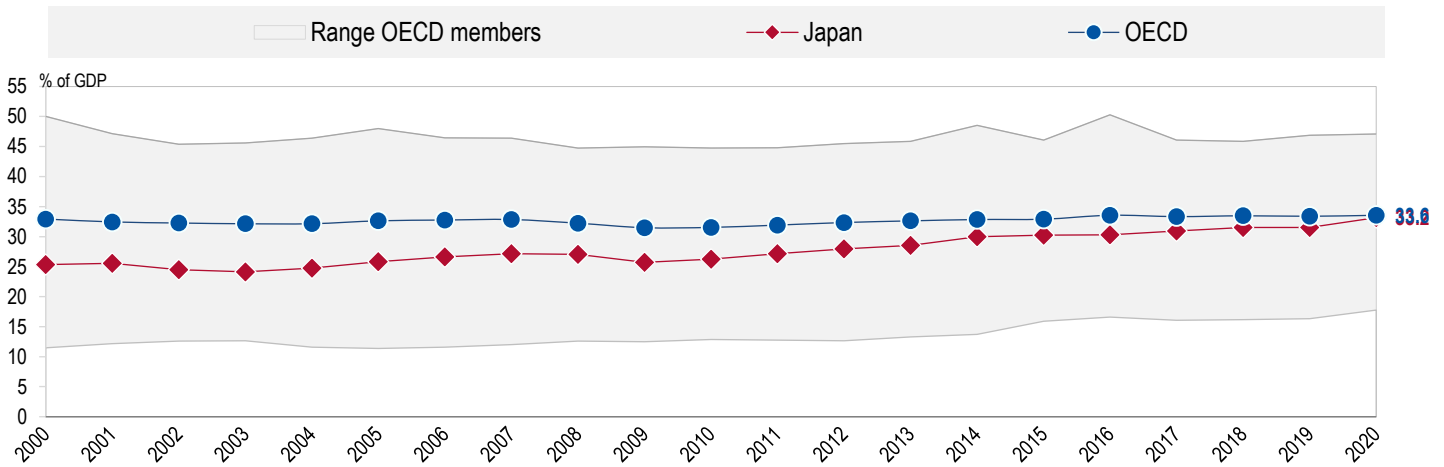


Revenue Statistics 2022 - Japan

Tax-to-GDP ratio

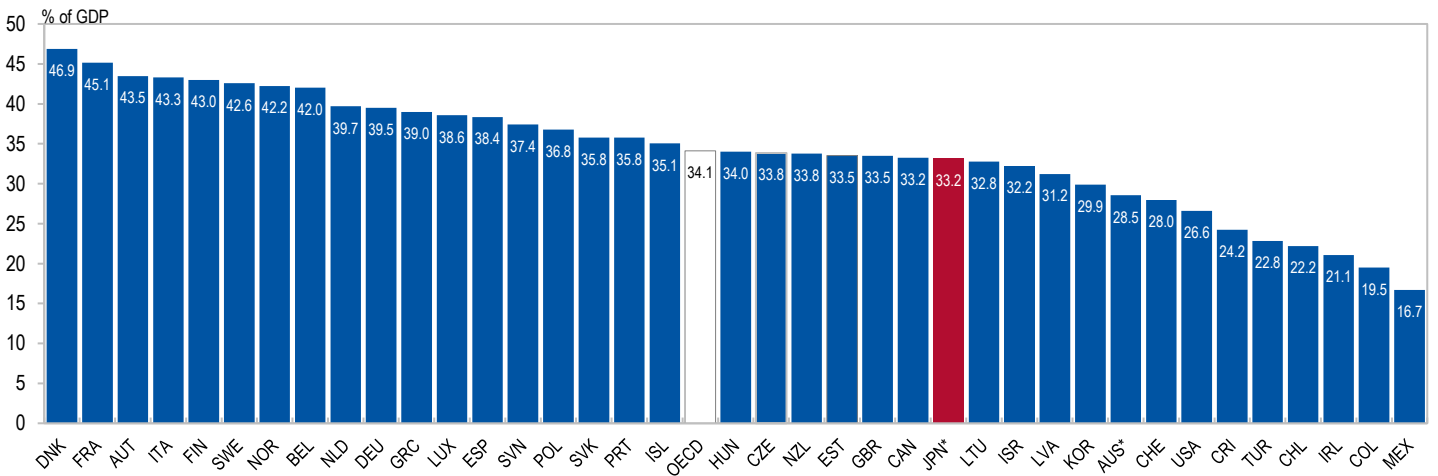
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Japan increased by 1.7 percentage points from 31.5% in 2019 to 33.2% in 2020.* The corresponding figures for the OECD average were an increase of 0.2 percentage points from 33.4% to 33.6% over the same period. The tax-to-GDP ratio in Japan has increased from 25.3% in 2000 to 33.2% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.6% compared with 32.9%). During that period the highest tax-to-GDP ratio in Japan was 33.2% in 2020, with the lowest being 24.1% in 2003.



Tax-to-GDP ratio compared to the OECD, 2021

The chart below shows tax-to-GDP ratios for 2021. As Japan is unable to provide 2021 data, the latest available data from 2020 has been used. Japan's 2020 tax-to-GDP ratio ranked it 25th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio compared with the 2021 figures. In 2020 Japan had a tax-to-GDP ratio of 33.2%, compared with the OECD average of 34.1% in 2021 and 33.6% in 2020.



* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

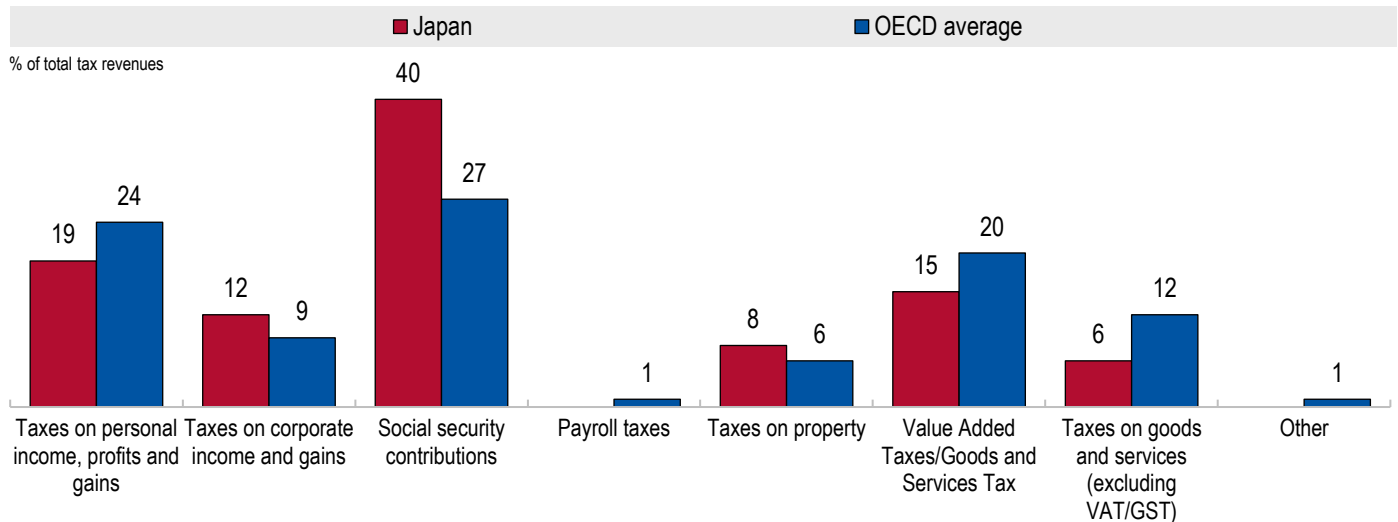
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

Tax structures

Tax structure compared to the OECD average, 2020

The structure of tax receipts in Japan compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Japan is characterised by:

- » Substantially higher revenues from social security contributions, and higher revenues from taxes on corporate income & gains and property taxes.
- » A lower proportion of revenues from taxes on personal income, profits & gains; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

Tax structure

	Tax Revenues in national currency			Tax structure in Japan			Position in OECD ²		
	Yen, billions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	53 994	53 934	- 60	31	30	- 1	23rd	23rd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	32 947	33 189	+ 241	19	19	-	25th	27th	- 2
<i>Corporate income and gains</i>	21 046	20 745	- 301	12	12	-	10th	10th	-
Social security contributions	71 993	71 550	- 444	41	40	- 1	4th	4th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	14 340	14 328	- 12	8	8	-	10th	11th	- 1
Taxes on goods and services	34 599	37 053	+ 2 455	20	21	+ 1	37th	36th	+ 1
<i>of which VAT</i>	23 148	26 395	+ 3 247	13	15	+ 2	35th	33rd	+ 2
Other	454	444	- 10	-	-	-	29th	29th	-
TOTAL	175 380	177 308	+ 1 929	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

Source: OECD Revenue Statistics 2022

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