

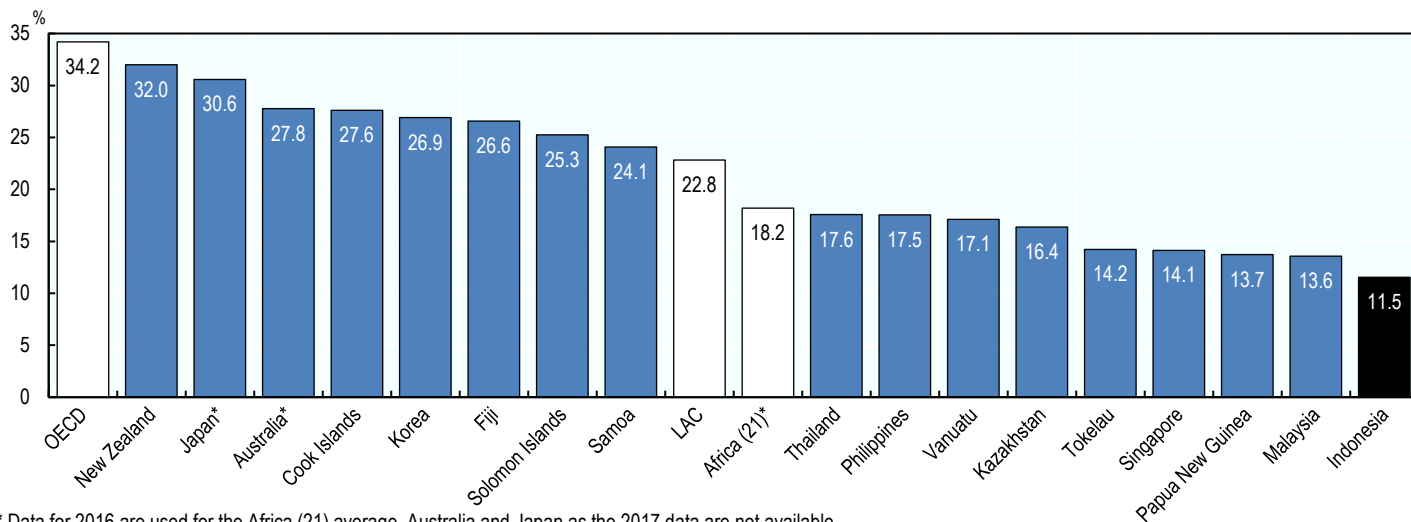


## Revenue Statistics in Asian and Pacific Economies 2019 — Indonesia

### Tax-to-GDP ratio

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

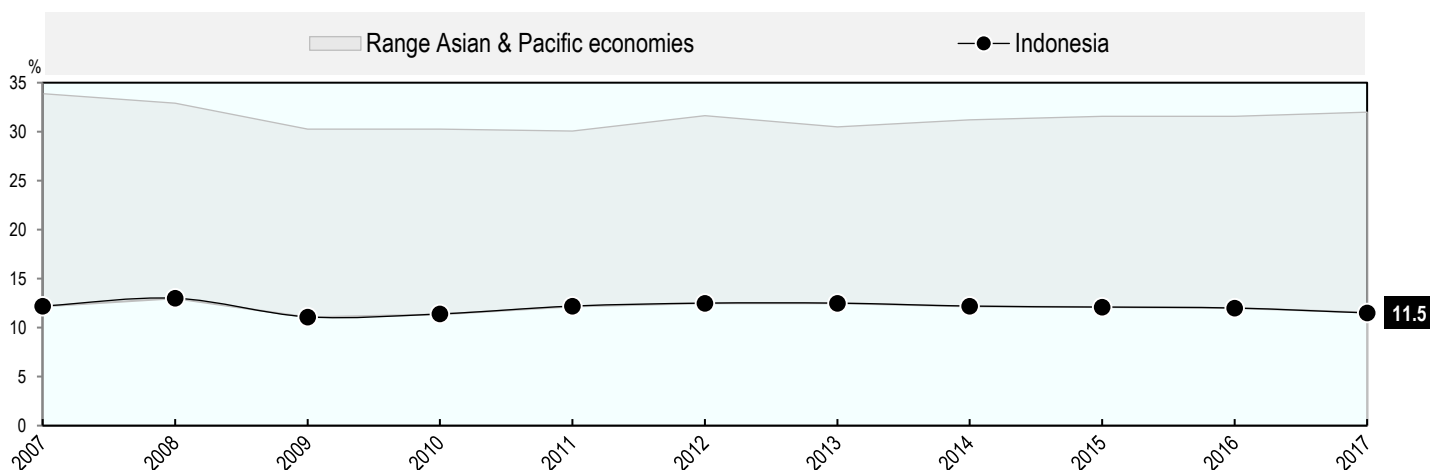
Indonesia's tax-to-GDP ratio was 11.5% in 2017, below the OECD average (34.2%) by 22.7 percentage points, and also below the LAC and Africa (21)\* averages (22.8% and 18.2%, respectively).



\* 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 Indonesia decreased by 0.5 percentage points from 12% in 2016 to 11.5% in 2017. From 2007 to 2017, the tax-to-GDP ratio in Indonesia decreased by 0.7 percentage points from 12.2% to 11.5%. The highest tax-to-GDP ratio in this period was 13.0% in 2008, and the lowest 11.1% in 2009.



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>

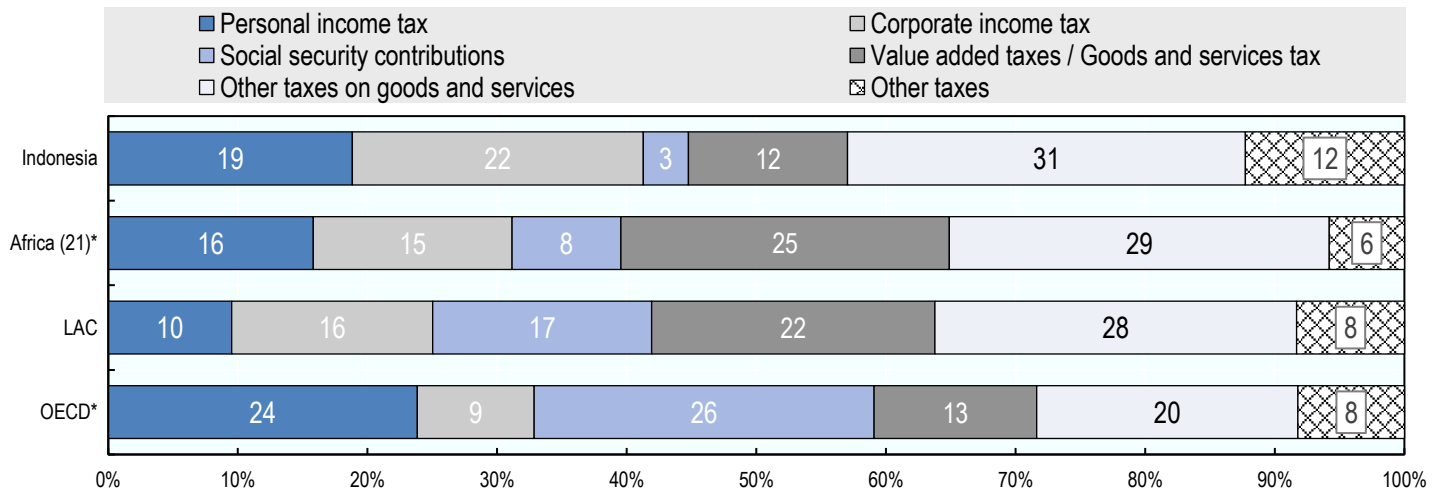
Regional averages (OECD, LAC, AFRICA (21)) refer to the 2019 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2018 editions of Revenue Statistics and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](http://oe.cd/global-rev-stats-database)



## 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 Indonesia in 2017 was derived from other taxes on goods and services (30.7%). The second-highest share of tax revenues in 2017 was derived from corporate income tax (22.5%).



\* 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 Indonesia

	Tax Revenues in national currency			Tax structure in Indonesia		
	Indonesian Rupiah, Billions			% in GDP		
	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains	646 793 473	666 212 388	-19 418 915	4.8	5.4	-0.6
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	294 888 438	380 045 141	-85 156 703	2.2	3.1	-0.9
Corporate income and gains	351 905 035	286 167 247	+65 737 788	2.6	2.3	+0.3
Social security contributions	54 401 398	47 220 435	+7 180 963	0.4	0.4	+0.0
Taxes on goods and services	673 226 331	591 209 149	+82 017 182	5.0	4.8	+0.2
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	480 724 607	412 213 454	+68 511 153	3.5	3.3	+0.2
Taxes on specific goods and services	192 501 724	178 995 696	+13 506 028	1.4	1.4	-0.0
<i>of which</i>	-	-	-	-	-	-
Excises	153 288 149	143 525 035	+9 763 114	1.1	1.2	-0.0
Customs and import duties	35 066 181	32 472 077	+2 594 104	0.3	0.3	-0.0
Other taxes	192 307 968	184 715 707	+7 592 261	1.4	1.5	-0.1
<b>TOTAL</b>	<b>1566 729 170</b>	<b>1489 357 679</b>	<b>+77 371 491</b>	<b>11.5</b>	<b>12.0</b>	<b>-0.5</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)