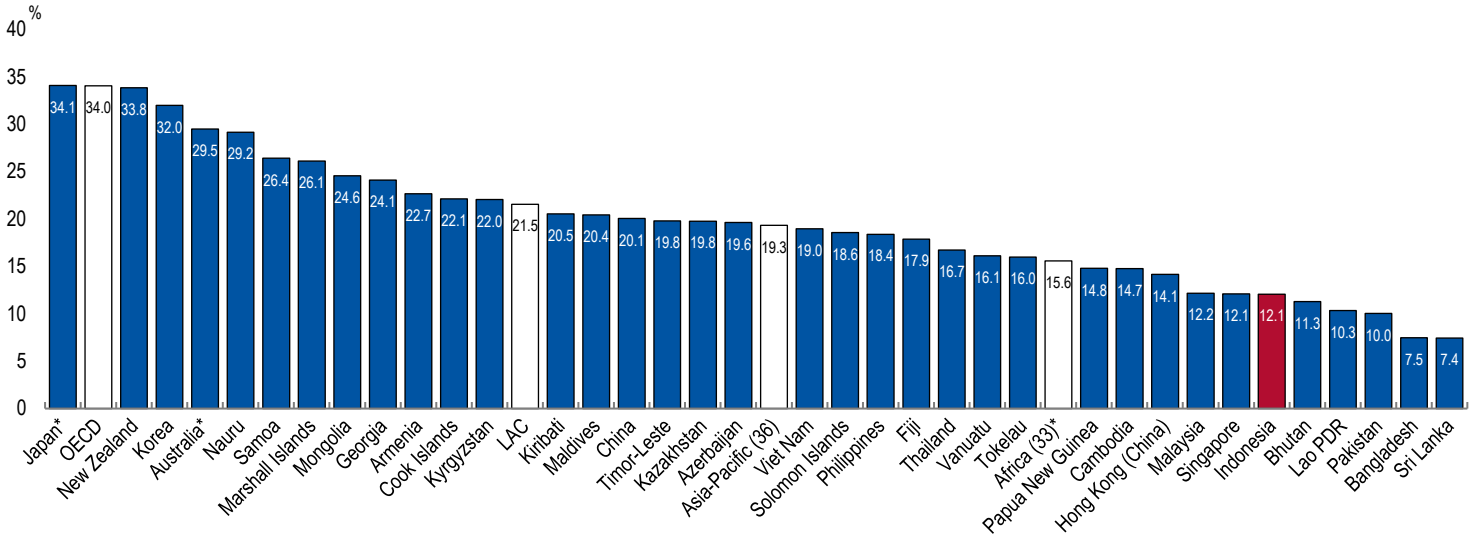


# Revenue Statistics in Asia and the Pacific 2024 — Indonesia

## Tax-to-GDP ratio

### Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2022

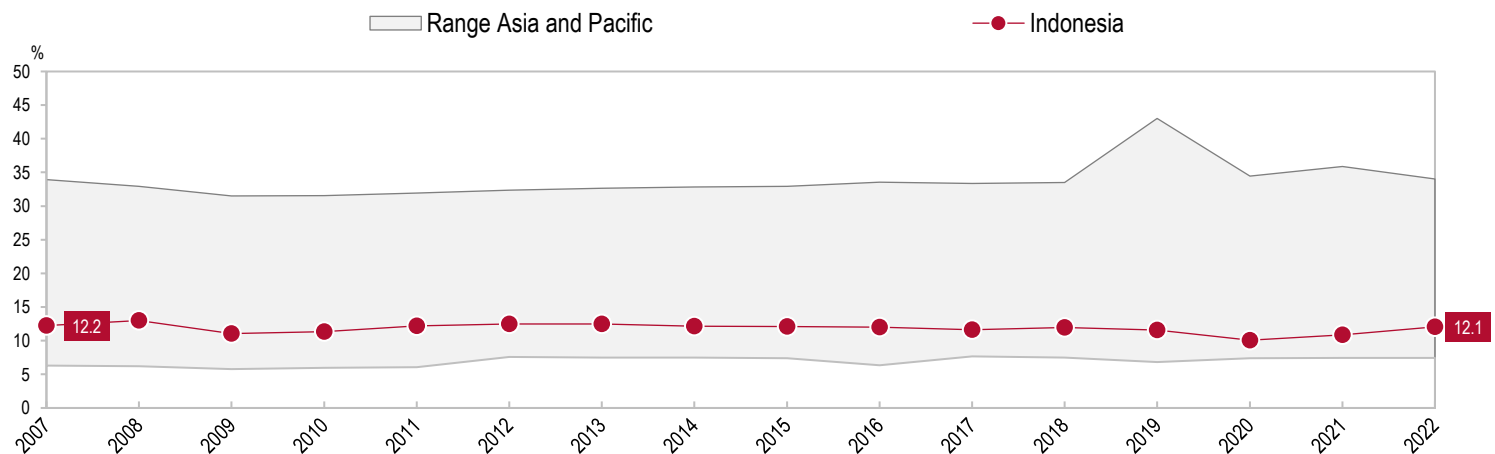
Indonesia's tax-to-GDP ratio was 12.1% in 2022, below the Asia and Pacific (36) average of 19.3% by 7.3 percentage points. It was also below the OECD average (34.0%) by 22.0 percentage points.



\* Data for 2021 are shown for Australia, Japan and Africa (33) average as 2022 data are not available. Note by the ADB: The ADB recognises "Hong Kong (China)" as "Hong Kong, China" and "Kyrgyzstan" as "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 1.2 percentage points from 10.9% in 2021 to 12.1% in 2022. From 2007 to 2022, the tax-to-GDP ratio in Indonesia decreased by 0.1 percentage points from 12.2% to 12.1%. 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 (33)) refer to the 2024 edition of Revenue Statistics in Latin America and the Caribbean, and to the 2023 editions of Revenue Statistics (OECD), and Revenue Statistics in Africa. [oe.cd/global-rev-stats-database](https://www.oecd.org/global-rev-stats-database)

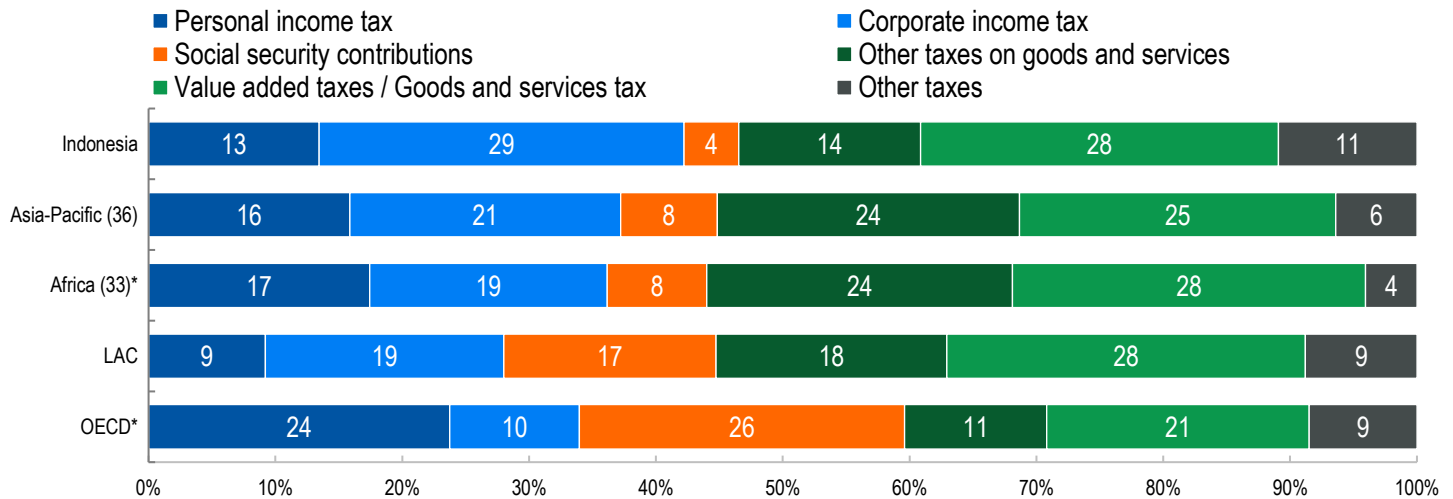


With financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom

## 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 2022 was derived from corporate income tax (28.8%). The second-highest share of tax revenues in 2022 was derived from value added taxes / goods and services tax (28.2%).



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

\* Data for 2021 are used for the Africa (33) average and OECD average as 2022 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		
	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains	706 176	998 214	+ 292 038	4.2	5.1	+ 0.9
<i>of which</i>						
Personal income, profits and gains	172 551	318 102	+ 145 551	1.0	1.6	+ 0.6
Corporate income and gains	533 625	680 111	+ 146 486	3.1	3.5	+ 0.4
Social security contributions	97 586	101 727	+ 4 140	0.6	0.5	- 0.1
Taxes on goods and services	821 114	1 005 805	+ 184 691	4.8	5.1	+ 0.3
<i>of which</i>						
Value added taxes / Goods and services tax	538 735	667 153	+ 128 418	3.2	3.4	+ 0.2
Taxes on specific goods and services	269 214	317 778	+ 48 564	1.6	1.6	0.0
<i>of which</i>						
Excises	195 518	226 881	+ 31 363	1.2	1.2	0.0
Customs and import duties	39 123	51 078	+ 11 955	0.2	0.3	+ 0.1
Other taxes	219 814	258 131	+ 38 317	1.3	1.4	+ 0.1
<b>TOTAL</b>	<b>1 844 690</b>	<b>2 363 876</b>	<b>+ 519 186</b>	<b>10.9</b>	<b>12.1</b>	<b>+ 1.2</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)



With financial support from the governments of Ireland, Japan, Luxembourg, the Netherlands, Norway, Spain, Sweden, Switzerland and the United Kingdom