

SURVEY TO DETERMINE THE PERCENTAGE OF NATIONAL REVENUE REPRESENTED BY CUSTOMS DUTIES

INTRODUCTION

This publication provides information about the share of national revenues represented by Customs duties. The survey is based on information obtained mainly from publications issued by other international organizations such as the IMF (International Monetary Fund), OECD (Organisation for Economic Co-operation and Development) and the European Union. The survey covers 140 countries, territories and economic unions (hereinafter referred to as “countries”) using the Harmonized System for whom published data were available from the above referenced sources. In order to show trends effectively, available data for the six years from 2003 to 2008 were used.

Annex I to this publication provides the percentage of national revenues represented by Customs duties for 140 “countries” during the six years from 2003 to 2008 in respect of which data were available. It also shows that the average percentages of national revenues represented by Customs duties have decreased from 13.68 % in 2003 to 10.80 % in 2008 (data available for 45 countries only).

Annex II shows the distribution of country groups with different levels of the share of Customs duties in terms of national revenues in 2008 (data available for 48 countries only). In case of 8 % of the countries surveyed (i.e., 4 countries), more than 30 % of national tax revenues came from Customs duties. In 33 % of the countries surveyed (i.e., 16 countries), over 10 % of national revenues were derived from Customs duties; 31 % of the countries surveyed (i.e., 15 countries) derived less than 5 % of national revenues from Customs duties. Compared with the year 2007, a similar trend is observed.

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Annex I

(1) PERCENTAGE OF NATIONAL REVENUES COLLECTED BY CUSTOMS IN OVERALL TAXES						
Countries, Territories, Customs or Economic Unions using the HS	2003	2004	2005	2006	2007	2008
Albania	11.89	10.47	9.40	-	-	-
Algeria	27.40	23.91	22.47	15.93 ²	17.36 ²	-
Angola	28.41	-	28.46	-	-	-
Antigua and Barbuda	14.90	14.17	15.66	14.50 ⁶	-	-
Argentina	4.70	4.94	-	-	-	-
Armenia	4.71	4.27	4.79	4.47 ¹	4.78 ¹	6.03 ¹
Australia	2.86	2.68	2.42	2.03 ¹	2.15 ¹	2.12 ¹
Azerbaijan	9.75	8.93	12.03	7.84 ³	5.65 ³	-
Bahamas	51.20	45.17	47.19	-	-	-
Bahrain	36.17	27.39	58.29	30.32 ⁴	-	-
Bangladesh	34.87	41.87	22.13	39.93 ⁶	35.63 ⁶	-
Barbados	10.67	11.06	-	-	-	-
Belarus	10.36	8.71	9.04	8.26 ⁶	8.04 ⁶	7.49 ¹
Belize	43.68	39.92	37.23	-	-	-
Benin	16.12	8.77	13.64	14.05 ⁶	-	-
Bhutan	4.25	6.27	7.56	4.28 ¹	3.89 ¹	2.81 ¹
Bolivia	5.67	5.05	5.19	4.86 ¹	5.13 ¹	-
Botswana	16.79	21.67	19.53	24.18 ⁷	-	-
Brazil	5.46	5.33	4.78	-	-	-
Brunei Darussalam	3.96	2.89	2.38	1.87 ³	2.38 ³	1.88 ³
Bulgaria	3.54	3.45	3.78	3.90 ⁶	1.39 ⁶	1.37 ¹
Burkina Faso	13.42	12.59	15.87	-	-	-
Cambodia	26.83	28.26	27.12	25.24 ¹	-	-
Cameroon	20.47	21.33	13.33	12.06 ³	-	-
Canada	1.67	1.69	1.73	1.84 ⁶	1.72 ⁶	0.87 ⁶
Cape Verde	28.01	23.16	22.75	22.07 ⁶	21.08 ¹	20.54 ¹
Central African Republic	17.00	14.70	13.83	19.57 ⁶	-	-
Chad	24.34	24.18	26.71	-	-	-
Chile	3.80	2.62	-	-	-	-
China	-	7.45	6.73	5.82 ⁴	5.50 ¹	-
Colombia	6.42	5.44	5.62	-	-	-
Comoros	-	51.56	53.10	-	-	-
Congo (Republic of the)	24.49	25.13	20.48	-	-	-
Costa Rica	5.84	6.26	6.32	6.58 ⁶	6.70 ⁶	6.56 ¹
Côte d'Ivoire	29.31	29.70	29.14	29.95 ¹	32.68 ¹	30.54 ¹
Croatia	3.78	3.19	2.92	2.72 ¹	2.56 ¹	2.73 ¹
Democratic Republic of the Congo	29.89	28.88	38.36	30.98 ³	31.45 ³	28.42 ³
Dominica	11.31	12.80	12.07	-	-	-
Dominican Republic	16.18	13.66	9.71 ¹	9.89 ¹	8.95 ¹	-
Ecuador	13.70	14.34	15.19	-	-	-
Egypt	14.64	13.61	10.12	9.77 ¹	8.95 ¹	9.74 ¹
El Salvador	10.73	10.04	8.48	7.97 ¹	7.15 ¹	5.83 ¹
Equatorial Guinea	10.79	7.79	6.71	1.04 ⁶	1.37 ⁶	0.20 ⁶
Ethiopia	22.32	20.41	20.86	19.00 ⁶	-	-
Fiji	-	19.73	19.19	16.86 ⁴	-	-
Gabon	19.22	18.13	19.46	-	-	-
Gambia	53.16	60.01	53.30	-	-	-

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Georgia	11.01	13.51	8.83	6.22 ¹	1.73 ¹	1.14 ¹
Ghana	15.75	14.25	17.97	17.41 ⁴	24.08 ⁴	-
Grenada	14.21	13.77	14.56	13.38 ⁶	-	-
Guatemala	11.73	11.03	15.96	9.55 ⁴	-	-
Guinea	15.98	16.51	22.17 ³	21.70 ³	-	-
Guinea-Bissau	21.63	19.84	20.48	-	-	-
Haiti	27.03	28.42	26.57	31.61 ²	-	-
Honduras (Republic of)	9.13	8.31	8.16	7.48 ¹	7.52 ¹	7.03 ¹
Hong Kong, China	5.03	4.37	3.85	-	-	-
Iceland	1.29	1.28	1.23	1.41 ¹	1.53 ¹	1.63 ¹
India	19.30	17.02	17.31	17.18 ¹	17.14 ¹	17.22 ¹
Indonesia	4.36	4.40	-	-	-	-
Iran (Islamic Republic of)	34.23	38.90	26.60	26.21 ¹	25.32 ¹	23.53 ¹
Israel	0.96	1.06	1.09	1.05 ¹	1.16 ¹	1.29 ¹
Jamaica	9.85	9.67	9.95	8.23 ¹	8.03 ¹	7.70 ¹
Japan	1.91	1.84	1.07	1.04 ⁶	1.01 ⁶	-
Jordan	18.46	18.00	13.99	12.04 ⁴	10.42 ⁴	10.31 ¹
Kazakhstan	5.04	4.48	3.03	5.63 ¹	8.42 ¹	5.47 ¹
Kenya	3.32	11.66	8.90	7.28 ⁴	8.43 ⁴	-
Korea (Republic of)	5.97	5.77	4.96	4.97 ¹	4.59 ¹	5.25 ¹
Kuwait	73.72	77.78	71.55	72.02 ¹	66.43 ¹	63.56 ¹
Kyrgyzstan	3.55	3.21	10.17	17.32 ⁶	-	-
Lebanon	10.21	10.06	9.88	-	-	-
Lesotho	49.23	54.58	57.38	66.81 ⁶	64.02 ⁶	61.99 ¹
Liberia	33.80	40.25	39.81	-	-	-
Libyan Arab Jamahiriya	53.10	37.23	33.53	-	-	-
Madagascar	50.50	50.15	48.14	49.88 ¹	49.23 ¹	-
Malawi	13.77	-	-	-	-	-
Malaysia	6.03	-	-	-	-	-
Maldives	64.40	68.96	-	71.04 ¹	71.82 ¹	72.50 ¹
Mali	12.42	12.76	-	-	-	-
Marshall Islands	28.57	27.56	32.10	31.08 ⁶	31.37 ⁶	-
Mauritania	15.63	18.40	14.21	-	-	-
Mauritius	24.97	25.14	23.41	20.14 ¹	16.34 ¹	13.78 ¹
Mexico	3.51	3.83	1.96	2.01 ⁶	1.97 ⁶	-
Micronesia	27.03	27.09	15.85	28.62 ⁶	29.14 ⁶	-
Moldova	9.82	7.96	9.84	7.28 ¹	7.63 ¹	8.59 ¹
Mongolia	9.43	8.14	8.92	7.23 ¹	8.27 ¹	10.01 ¹
Morocco	13.35	13.19	12.90	9.53 ¹	8.67 ¹	7.25 ¹
Mozambique	16.35	14.64	15.19	-	-	-
Myanmar	2.70	7.27	3.87	-	-	-
Namibia	35.17	40.62	32.74	42.57 ³	-	-
Nepal	31.38	31.04	27.52	25.42 ¹	22.39 ¹	24.09 ¹
New Zealand	1.77	1.59	1.92	1.97 ¹	3.27 ¹	-
Nicaragua	6.67	6.08	6.58	5.98 ⁴	5.76 ⁴	-
Niger	13.37	-	-	-	-	-
Nigeria	18.22	14.14	-	-	-	-
Norway	0.37	0.35	0.28	0.27 ¹	0.31 ¹	0.33 ¹
Oman	38.33	38.30	31.80	-	-	-

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Pakistan	13.24	14.93	18.78	-	-	-
Palau	26.36	26.68	25.48	24.78 ⁶	22.58 ⁶	-
Papua New Guinea	2.76	4.69	2.70	1.82 ⁶	2.32 ⁶	-
Paraguay	18.09	18.34	14.82	14.53 ¹	11.89 ¹	12.21 ¹
Peru	8.15	7.70	7.46	5.22 ¹	3.05 ¹	3.28 ¹
Philippines	19.41	20.33	20.08	23.05 ⁴	22.45 ⁴	-
Russian Federation	7.76	7.45	7.56	7.66 ¹	-	9.80 ¹
Rwanda	15.71	-	-	-	-	-
Saint Lucia	25.26	22.90	18.88	15.88 ⁶	15.62 ⁶	-
Saint Vincent and the Grenadines	49.55	46.26	46.10	44.90 ³	-	-
Samoa	15.84	15.87	14.98	-	-	-
Senegal	34.70	-	-	-	-	-
Serbia	-	-	-	-	10.67 ¹	10.53 ¹
Seychelles	31.58	25.78	20.32	16.28 ¹	16.47 ¹	19.21 ¹
Sierra Leone	50.85	47.59	44.15	41.67 ⁶	49.24 ⁶	-
Singapore	0.08	0.11	0.10	0.09 ¹	0.07 ¹	0.00 ¹
Solomon Islands	20.38	17.82	15.23	12.91 ⁶	11.38 ⁶	-
South Africa	2.35	3.20	4.31	4.58 ¹	4.44 ¹	3.48 ¹
Sri Lanka	14.76	14.60	13.48	12.29 ⁴	11.00 ⁴	-
Sudan	38.39	34.55	-	-	-	-
Suriname	16.08	16.42	16.27	14.01 ²	12.94 ²	-
Swaziland	51.31	59.92	58.22	69.27 ³	65.96 ³	-
Switzerland	2.42	2.36	2.04	2.02 ¹	1.99 ¹	-
Syrian Arab Republic	11.64	10.05	10.04	8.84 ⁶	7.87 ⁶	-
Tajikistan	15.69	15.94	-	-	-	-
Tanzania	10.20	6.93	7.16	-	-	-
Thailand	12.00	10.00	8.78	7.14 ¹	6.36 ¹	6.43 ¹
The Former Yugoslav Republic of Macedonia	12.32	7.11	6.26	8.91 ¹	7.17 ¹	6.96 ¹
Tonga	34.96	34.76	34.29	-	-	-
Trinidad and Tobago	6.74	6.73	5.55	5.23 ¹	5.63 ¹	-
Tunisia	10.82	10.29	9.21	8.82 ¹	8.45 ¹	8.30 ¹
Turkey	-	1.33	1.26	1.48 ⁶	1.56 ⁶	-
Uganda	30.67	24.59	28.56	29.40 ⁴	-	-
Ukraine	8.96	9.54	8.20	7.35 ¹	8.20 ¹	7.14 ¹
United Arab Emirates	41.17	43.47	43.52	-	-	-
United States	1.98	1.98	1.82	1.69 ¹	1.72 ¹	2.02 ¹
Uruguay	6.42	7.07	6.83	6.70 ¹	7.00 ¹	6.12 ¹
Vanuatu	37.91	-	-	-	-	-
Venezuela	7.35	8.94	9.01	-	-	-
Vietnam	16.92	14.06	14.20	12.51 ⁵	10.29 ⁵	-
Yemen	29.16	30.93	23.46	13.63 ²	-	-
Zambia	29.62	31.96	11.90	-	10.53 ⁴	-
Zimbabwe	7.01	11.98	-	-	-	-
European Union	11.21	11.50	12.48	13.72	14.12	13.63
Average (45 Countries)	13.68	13.36	12.53	11.82	11.23	10.80

Annex I

- Notes :
1. National revenues do not include non-tax revenues or social security contributions.
 2. In the case of the European Union, revenues mean mainly its own resources, which are composed of traditional resources (i.e., Customs duties whether coming from the agricultural sector or not, and levies and other duties provided for in the sugar sector, minus 25 % (10 % before March 2001) collection expenses currently incurred by the Member States), VAT resources, GNI resources and other revenue. Customs duties come from the imposition of common Customs tariff duties and other duties on trade with non-Member countries, which are collected by the Member States and paid to the EU after deduction of the collection expenses.
 3. The above data are based on the following sources :
 - "Import duty and tax revenue data" from the International Monetary Fund Web site
 - "Country Information" from the International Monetary Fund Web site
 - "Official Journal of the European Union" for the financial years 2003, 2004, 2005, 2006, 2007 and 2008"
 - "Revenue Statistics 1965-2008" from OECD
 4. The average percentage of national revenues collected by customs in overall taxes was calculated by selecting "countries" in respect of which data for the six years were available.

Indication of data categories :

- ¹ Calculation based on the accrual basis of Central Government
- ² Calculation based on the Customs duties
- ³ Calculation based on taxes on international trade
- ⁴ Calculation based on the figures of Budgetary Central Government
- ⁵ Calculation based on import and export taxes
- ⁶ Calculation based on the Customs and other import duties
- ⁷ Calculation based on trade and excise taxes

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SHARE OF CUSTOMS DUTIES AS A PERCENTAGE OF NATIONAL REVENUES (2008)

