

## **2017 GRD Updates**

This brief note describes the various updates to the ICTD UNU/WIDER Government Revenue Dataset as of July 2017. More detailed explanations to many of these points will be provided in a forthcoming WIDER working paper.

### **1. All Observations**

**New data added.** The GRD has undergone a systematic update, with data now present for almost every country until 2015. Each and every source choice has been revisited, with the result that the 2017 GRD is able to include the most up-to-date data that presents the most complete picture of government revenues possible.

**New resource revenue notes.** Using data from NREGI and EITI, we have been able to check the accuracy of the GRD resource revenue figures, compared to those presented in EITI reports (where available). The notes draw attention to cases where the GRD figures diverge from those reported by the EITI.

**Income groups:** Country income groups have been updated according to the World Bank's most recent classifications.

**Property Tax:** Property tax has been altered to reflect the GFSM classification of Taxes on Financial and Capital Transactions – this item has been moved into General goods and services taxes. In a small number of historical observations, it was not possible to make this change; these observations have been flagged as such.

**Social Contributions:** The central government file now only includes those social contributions collected at the central government level. For a number of countries this will result in lower figures for those columns that are “inclusive of social contributions”.

**Sales Taxes / VAT collected on Imports:** Previously, the treatment of these kinds of revenues was slightly inconsistent. In part, this was down to how they were reported in Article IV reports (where sales taxes collected on imports were usually listed under Taxes on International Trade and Transactions – likely due to the fact that they were collected by the customs authorities). We have systematically removed all sales, value added and excise taxes from taxes on international trade and transactions in order to be consistent with other sources and GFSM2014 / OECD guidelines. NB in cases where it was not possible to do this, the data has either been removed (as it is not comparable with other countries). In cases where uncertainty exists, we have flagged the data accordingly and alerted users to the fact that GST and Trade are likely not comparable with the same series from other countries.

**Caution flags and notes:** The GRD has always strived, where possible, to alert users to cases where data is potentially misleading, inflated by resource revenues, or of questionable quality. The ‘flags’ have been completely revised into a more coherent manner and notes have been provided explaining the specific concerns about each data point.

**Variable names:** Users should note that some variable names have been revised in the stata files. The revenue variables are in the same order, however, and the variable labels (which can all be viewed by the *describe* command in stata), are as before.

## **2. Country-Specific Revisions to existing observations.**

*(NB this is not an exhaustive list of every case where a source change has occurred, rather it serves to highlight specific existing observations that have been changed, added to, or replaced.)*

**Algeria:** (Central) Based on comparisons with the GFS and the EY Global oil and tax guide 2015 (<http://www.ey.com/Publication/vwLUAssets/EY-2015-Global-oil-and-gas-tax-guide/%24FILE/EY-2015-Global-oil-and-gas-tax-guide.pdf>), it is now clear that much resource revenue is from taxes. Previously the GRD assumed it was all non-tax. Thus, we have removed the Total Non-tax, Resource component of Non-Tax, and Taxes inclusive of resource revenue columns. The Total resource revenue, total non-resource revenue and all non-resource tax columns are all unaffected.

**Armenia:** Added data for 2001, previously missing.

**Bahrain:** Resource revenue figures added post 2004 using data from Ministry of Finance which matched closely with the existing total figures in the GRD.

### **Belize, General:**

- Deleted data 1980-89 (only had observations for total revenue anyway)
- Inserted OECD Latin American data 1990-2015. Previously only had 1990-2002, and only figures for total revenue & grants

### **Botswana:**

- Corrected a discontinuity whereby all resource revenue was treated as resource tax for the years 1980 – 2002. This does not reflect how resource revenues are reported in the IMF Country reports. Furthermore, in these years, Resource Nontax was previously double-counted (as it was included in nontax as well as tax).
  - There is now no data available for the ‘Taxes *inclusive* of resource revenue’ and ‘Resource Taxes’ variables for the years 1995-2002, but 1980-1994 and 2003-onwards now successfully disaggregate resource revenues into their tax and nontax components.
- Inserted Income Tax (Inclusive and exclusive of resource revenue) 1980-1994
- Recalculated Indirect and GST 1980-1988.

### **Burkina Faso (Central)**

- 1991-2 added sales tax figures
- 1999-2003 central, added import

### **Chile, (General govt)**

- Inserted data for 1989.
- Replaced GFS and OECD data 1990-1992 with a country report that matched up closely but also isolated CODELCO revenues, allowing for better interpretation of surrounding data.

### **China: (General gov't):**

- Inserted GFS data from 2005 onwards. The Total Tax figures here are compatible with previous Art IV tax figures, but total revenue figures are not. Thus, Total Revenue & Nontax 1980-2004 has been deleted. This allows us to be more consistent going forward with Chinese data.
- Added tax disaggregates for 1983-1993 & 1995-1999.

#### **Comoros:**

- Historical figures revised and updated with improved disaggregation.

#### **Congo, Rep:**

- Historical figures revised and updated with improved disaggregation.

#### **Croatia:**

- Removed quite problematic 1991-2 data.

#### **Cyprus, General:**

- Replaced 1995 – 1999 Art IV data with GFS, improved disaggregation.

#### **Czech Republic:**

- Corrected an error whereby Total Revenue exclusive of social contributions in the Central government data was greater than the same variable in General Government. The source of the error was the OECD's total government revenue series, which at times has shown itself to be inconsistent with the OECD *Revenue Statistics*.

#### **Djibouti:**

- Added Grants and Nontax figures for 1985-1986.
- Added Tax disaggregates 1989-1991.
- Added Tax disaggregates 1982-1984.
- Revised Tax disaggregates 1992-2002
- Added Tax disaggregates 2003-2007

#### **Ethiopia:**

- Improved disaggregation of tax revenues in the 1990s
- Removed potentially problematic data from the 1980's.
- Added Grants 1990-1992

#### **Fiji**

- (Central) Added data for 2003, previously missing;
- Added disaggregates 2001 and 2002.

#### **Guatemala**

- Subbed in OECD data 1990-2014
- Central 1991 1999 inserted sales tax figures from GFS

**Guyana:**

- Misleading data from 1976-1983 removed from General Government.
- Inserted disaggregates 1987-1990, 2000-02, 2006-07
- Inserted sales tax figures 1991-1999
- Inserted Tax, Nontax, Revenue and Grants figures for 2009-2012

**Honduras:**

- Added disaggregates 1991-2002. Added data for the year 1999, which was previously missing.

**Hong Kong:**

- Removed old GFS Central data as this has been reclassified as General. Accordingly, have inserted GFS in place of existing Art IV data in General as it is more complete.

**Hungary:**

- Inserted General data for 1990; previously missing. Corrected calculation errors in pre-1990 data (although this data itself is somewhat questionable due to the transitional period in Hungary).

**India:**

- Revised all data. Added data for 1980-84 and 1989, removing two pre-existing gaps in the series.

**Israel:**

- Added data for 1990, previously missing.

**Jamaica:**

- (Central) Fixed an issue whereby the 'bauxite levy' was previously included in Other Taxes, but then moved to nontax resource revenue. However, this had not been removed from the figure from Other Taxes, thus it was double-counted and the indirect figure was inflated.

**Kazakhstan:**

- 1995-1998. Social had been incorrectly listed under other tax. Corrected and calculated revenue excluding social columns.

**Kenya:**

- Central Govt: Inserted tax disaggregates for years 1987-1989

**Kyrgyz Republic:**

- Added data 1999-2000
- Revised data and inserted disaggregates 1995 – 1998.
- Added tax disaggregates 2001-2005

**Norway:**

- Correspondence with Statistics Norway helped to reconcile their resource revenue figures with the totals reported in the OECD data. The General government data is now presented inclusive and exclusive of resource revenues for the period 1995 – present.

**Paraguay:**

- Added Tax disaggregates 1987-1989

**Palau 1993-2007:**

- Reclassified a Gross Revenue tax from Corporate income tax to Indirect tax – this matches with how it is classified in the GFS, which the GRD switches to in 2008.

**Russia**

- Used data from IMF country reports to replace existing GFS data. This allows us to highlight the part of revenue, tax and nontax that comes from natural resources.

**St Kitts & Nevis**

- Added data for 2000, previously missing
- Corrected Social Contributions (they are not collected at the Central level so removed here then reclassified data that included Social as 'General').

**Solomon Islands:**

- Added data for 1999, previously missing.
- Added income tax disaggregates in mid-late 1980s
- Added data for 2007, previously missing

**South Africa**

- Added all data for 1990-1995, previously missing.

**Syria 2003 – 07**

- Included a non-petroleum surcharge in Excises, in keeping with previous years

**Thailand:**

- Added General government data 1990-1994, previously missing.
- Improved disaggregation in 1980s and early 1990s.

**Tunisia**

- Introduced OECD data from 2000 onwards, which is only source that now reports resource tax and nontax.
- Reclassified previous 'Central' data into 'General' as this matches with later General OECD data.

- Inserted disaggregates, including resource tax and social contributions, pre-1993 General. These were previously missing.

#### **Turkmenistan:**

- Inserted all data from 1999-2008.
- Despite no recent Art IV reports having been published, the total revenue figures from the Regional Economic Outlook match exactly with years where both sources overlap, so we are able to now include only the total revenue figure from 2009-2015.

#### **Togo:**

- Historical figures revised and updated.

#### **United Arab Emirates:**

- Data now fully revised and runs back to 1980.

#### **United Kingdom:**

- Added resource component of corporate taxation (Petroleum) – now available from OECD.

#### **USA:**

- The existing pre-2001 figures for taxes on international trade and transactions were incorrect. In absolute terms this is small (~0.2% of GDP) but it has been corrected.

#### **Uruguay:**

- Removed Social Security from Central as this is actually collected at the SSF level of government. Added General government data, which is in fact Central + SSF (previously classified as just Central).

#### **Uzbekistan:**

- Inserted data 1999-2002, previously missing.

#### **Vietnam 1986-1990**

- Updated Nontax to include transfers from SOEs, in accordance with surrounding years. (SOE Revenue is classed as tax revenue from 1991 onwards, this was previously not clearly shown in the GRD).

#### **Samoa**

- Added disaggregates 1992-1993