GRD – Government Revenue Dataset

UNU WIDER

2014
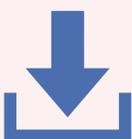**Launched** by the International Centre for Tax and Development

Users from
150+
countries

1
Interactive online **Explorer** tool

Includes data for
197
countries

Over
12,000
data **downloads**

54
revenue and tax **variables**, from 1980-present

Over
7,000
Explorer tool users in 2022

Contains key indicators for **SDG**
17

ABOUT THE GRD

The GRD was created by the **International Centre for Tax and Development (ICTD)** over 2010–14 and has been maintained by UNU-WIDER since 2016.
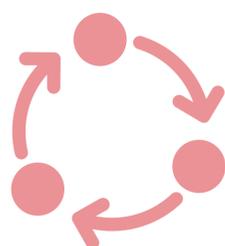
The GRD offers a complete picture of government revenue and tax trends over time and allows for analysis at the country, regional, or cross-country level.

At a time when attention is very much on domestic revenue mobilization, the GRD is a vital tool for exploring the amounts and share of different revenues. The dataset contains 54 disaggregated revenue variables from 1980 onwards, expressed as a % of GDP.

Policymakers, donor agencies, researchers, and students have found the GRD to be an invaluable resource for their work.

The dataset is useful for the global research community in many ways. Recent studies taking advantage of GRD indicate that:

➢ Mobile money adoption significantly increases tax revenue in a sample of 104 countries. The impact is stronger on direct taxes compared to indirect taxes

➢ Foreign direct investment (FDI) and financial sector development (measured by the bank system's depth) increase tax revenue in developing countries

➢ On average, tax capacity – the ratio of actual to potential tax revenue – is high in sub-Saharan Africa. Equity in government spending is the most important institutional factor contributing to greater tax capacity

The GRD is **UPDATED ANNUALLY** to reflect the most recent releases of data from the IMF, OECD, and other sources.

The GRD – where possible – reports revenue and tax data exclusive of **NATURAL RESOURCE REVENUE.** This allows for an assessment of non-resource revenue effort for many countries, overcoming a major obstacle to cross-country comparisons in existing data sources.

The full dataset is freely available to download in Stata and Excel formats. In line with the aim of **TRANSPARENCY** surrounding the building of the dataset, the UNU-WIDER website includes a full set of supporting documentation including working papers and user guides.

WHAT'S NEW IN THE 2023 GRD?

With this year's update, the GRD has been thoroughly revised, and data now runs up to **2022**. The GRD continues to offer the widest country coverage of any dataset for analysis of government revenues.

An updated **user guide** and recent technical documentation provide extensive information on the construction of the dataset. The GRD strives to be as transparent as possible about its methods and source choices. UNU-WIDER welcomes feedback or questions on any aspect of the dataset.

Recent GRD related **WIDER Working Papers**:
➢ Tax and sustainable development in sub-Saharan Africa
➢ Climate vulnerability and government resource mobilization in developing countries
➢ Domestic revenue mobilization and informality

Contact our experts at
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Scan the **QR code** to access the UNU-WIDER GRD pages & learn more about the GRD, access the data, Explorer tool, publications and more