

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) and the European Union, and the governments of some countries. The survey covers 142 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 five years from 2001 to 2005 were used.

Annex I to this publication provides the percentage of national revenues represented by Customs duties for 142 "countries" during the five years from 2001 to 2005 in respect of which data were available. It also shows that the average percentages of national revenues represented by Customs duties have decreased from 19.56 % in 2001 to 17.12 % in 2005 (data available for 113 "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 2005 (data available for 119 "countries" only). In the case of 16 % of the "countries" surveyed (i.e., 19 "countries"), more than 30 % of the national revenues came from Customs duties. For over half (57 %) of the "countries" surveyed (i.e., 68 "countries"), over 10 % of the national revenues were derived from Customs duties. On the other hand, for not more than one-fifth (19 %) of the "countries" surveyed (i.e., 23 "countries"), less than 5 % of the national revenues came from Customs duties.

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Annex I

(1) PERCENTAGE OF NATIONAL REVENUES REPRESENTED BY CUSTOMS DUTIES					
Countries, Territories, Customs or Economic Unions using the HS	2001	2002	2003	2004	2005
Albania	13.66	13.30	11.89	10.47	9.40
Algeria	26.04	26.58	27.40	23.91	22.47
Angola	28.31	28.07	28.41	-	28.46
Antigua and Barbuda	17.52	15.30	14.90	14.17	15.66
Argentina	5.99	4.06	4.70	4.94	-
Armenia	5.82	-	4.71	4.27	-
Australia	2.63	2.94	2.86	2.68	2.42
Azerbaijan	9.02	9.56	9.75	8.93	12.03
Bahamas	50.15	49.57	51.20	45.17	47.19
Bahrain	41.37	36.41	36.17	27.39	58.29
Bangladesh	43.24	42.51	34.87	41.87	22.13
Barbados	9.08	9.88	10.67	11.06	-
Belarus	11.09	14.11	10.36	8.71	9.04
Belize	42.44	45.86	43.68	39.92	37.23
Benin	17.25	17.68	16.12	8.77	13.64
Bhutan	3.18	3.91	4.25	6.27	7.56
Bolivia	7.34	6.53	5.67	5.05	5.19
Botswana	16.37	12.80	16.79	21.67	19.53
Brazil	8.09	5.82	5.46	5.33	4.78
Brunei Darussalam	3.99	4.76	3.96	2.89	2.38
Bulgaria	3.77	3.46	3.54	3.45	3.78
Burkina Faso	12.85	12.70	13.42	12.59	15.87
Cambodia	33.49	29.73	26.83	28.26	27.12
Cameroon	19.95	20.32	20.47	21.33	13.33
Canada	1.88	2.02	1.67	1.69	1.73
Cape Verde	28.53	27.54	28.01	23.16	22.75
Central African Republic	13.51	12.38	17.00	14.70	13.83
Chad	29.90	26.96	24.34	24.18	26.71
Chile	7.02	5.65	3.80	2.62	-
China	10.36	6.97	-	7.45	6.73
Colombia	8.20	8.69	6.42	5.44	5.62
Comoros	64.47	-	-	51.56	53.10
Congo (Republic of the)	22.94	20.51	24.49	25.13	20.48
Costa Rica	6.50	6.34	5.84	6.26	6.32
Côte d'Ivoire	30.43	29.85	29.31	29.70	29.14
Croatia	10.45	4.54	3.78	3.19	2.92
Democratic Republic of the Congo	25.83	23.82	29.89	28.88	38.36
Dominica	12.61	12.15	11.31	12.80	12.07
Dominican Republic	32.86	33.79	16.18	13.66	9.71
Ecuador	14.94	15.05	13.70	14.34	15.19
Egypt	17.88	18.02	14.64	13.61	10.12
El Salvador	10.44	10.10	10.73	10.04	8.48
Equatorial Guinea	11.50	12.47	10.79	7.79	6.71
Eritrea	18.87	19.72	-	-	-
Ethiopia	18.48	19.48	22.32	20.41	20.86
Fiji	18.54	19.05	-	19.73	19.19
Gabon	23.43	20.47	19.22	18.13	19.46
Gambia	63.28	57.42	53.16	60.01	53.30
Georgia	7.85	8.96	11.01	13.51	8.83

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Ghana	16.16	15.40	15.75	14.25	17.97
Grenada	12.54	12.08	14.21	13.77	-
Guatemala	12.39	11.70	11.73	11.03	15.96
Guinea	14.49	15.65	15.98	16.51	-
Guinea-Bissau	17.20	18.42	21.63	19.84	20.48
Haiti	28.23	26.91	27.03	28.42	26.57
Honduras	15.22	12.54	9.13	8.31	-
Hong Kong, China	5.58	5.82	5.03	4.37	3.85
Iceland	1.59	1.25	1.29	1.28	1.23
India	21.40	20.65	19.30	17.02	17.31
Indonesia	4.74	4.80	4.36	4.40	-
Iran (Islamic Republic of)	28.02	33.66	34.23	38.90	26.60
Israel	0.92	0.95	0.96	1.06	1.09
Jamaica	9.34	9.84	9.85	9.67	9.95
Japan	1.83	1.87	1.91	1.84	1.07
Jordan	23.34	20.93	18.46	18.00	13.99
Kazakhstan	5.67	5.12	5.04	4.48	3.03
Kenya	15.25	15.25	3.32	11.66	8.90
Korea (Republic of)	6.18	6.35	5.97	5.77	4.96
Kuwait	80.65	78.18	73.72	77.78	71.55
Kyrgyzstan	3.28	4.00	3.55	3.21	10.17
Lebanon	27.10	14.30	10.21	10.06	9.88
Lesotho	60.48	57.07	49.23	54.58	57.38
Liberia	30.31	23.90	33.80	40.25	39.81
Libyan Arab Jamahiriya	74.46	32.96	53.10	37.23	33.53
Madagascar	49.96	45.29	50.50	50.15	48.14
Malawi	11.89	11.51	13.77	-	-
Malaysia	5.19	5.49	6.03	-	-
Maldives	63.22	63.40	64.40	68.96	-
Mali	12.14	13.23	12.42	12.76	-
Marshall Islands	21.74	29.85	28.57	27.56	32.10
Mauritania	16.76	16.28	15.63	18.40	14.21
Mauritius	31.20	27.07	24.97	25.14	23.41
Mexico	4.41	3.74	3.51	3.83	1.96
Micronesia	29.81	25.74	27.03	27.09	15.85
Moldova	7.98	9.29	9.82	7.96	9.84
Mongolia	12.74	11.48	9.43	8.14	8.92
Morocco	16.07	15.64	13.35	13.19	12.90
Mozambique	17.58	17.41	16.35	14.64	15.19
Myanmar	7.87	4.70	2.70	7.27	3.87
Namibia	32.79	28.25	35.17	40.62	32.74
Nepal	30.94	29.78	31.38	31.04	27.52
New Zealand	1.76	1.75	1.77	1.59	1.92
Nicaragua	10.53	8.29	6.67	6.08	6.58
Niger	16.09	13.59	13.37	-	-
Nigeria	19.46	24.76	18.22	14.14	-
Norway	0.43	0.38	0.37	0.35	0.28
Oman	43.15	38.91	38.33	38.30	31.80
Pakistan	15.39	10.41	13.24	14.93	18.78

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Palau	20.99	23.20	26.36	26.68	25.48
Panama	11.45	10.14	-	-	-
Papua New Guinea	3.18	3.38	2.76	4.69	2.70
Paraguay	17.48	16.69	18.09	18.34	14.82
Peru	10.68	9.09	8.15	7.70	7.46
Philippines	19.64	19.51	19.41	20.33	20.08
Romania	4.48	3.65	3.72	3.96	4.25
Russian Federation	4.86	7.58	7.76	7.45	7.56
Rwanda	13.96	13.64	15.71	-	-
Saint Lucia	25.98	26.59	25.26	22.90	18.88
Saint Vincent and the Grenadines	46.97	47.47	49.55	46.26	46.10
Samoa	18.23	17.43	15.84	15.87	14.98
Senegal	38.28	31.93	34.70	-	-
Serbia and Montenegro	8.50	9.29	9.38	8.99	9.36
Sierra Leone	51.56	51.42	50.85	47.59	44.15
Singapore	2.60	3.33	0.08	0.11	0.10
Solomon Islands	21.08	22.99	20.38	17.82	15.23
South Africa	3.03	2.89	2.35	3.20	4.31
Sri Lanka	12.71	12.76	14.76	14.60	13.48
Sudan	40.86	45.74	38.39	34.55	-
Suriname	16.38	19.62	16.08	16.42	16.27
Swaziland	53.99	52.09	51.31	59.92	58.22
Switzerland	2.39	2.45	2.42	2.36	2.04
Syrian Arab Republic	8.83	11.17	11.64	-	-
Tajikistan	21.40	-	15.69	15.94	-
Tanzania	9.47	9.62	10.20	6.93	7.16
Thailand	13.00	12.25	12.00	10.00	8.78
The Former Yugoslav Republic of Macedonia	12.66	11.50	12.32	7.11	6.26
Tonga	33.56	34.70	34.96	34.76	34.29
Trinidad and Tobago	-	7.43	6.74	6.73	5.55
Tunisia	13.92	12.15	10.82	10.29	9.21
Turkey	1.10	-	-	1.33	1.26
Uganda	35.56	31.82	30.67	24.59	28.56
Ukraine	7.87	7.97	8.96	9.54	8.20
United Arab Emirates	35.68	39.12	41.17	43.47	43.52
United States	1.64	1.78	1.98	1.98	1.82
Uruguay	5.52	5.84	6.42	7.07	6.83
Vanuatu	39.56	40.15	37.91	-	-
Venezuela	12.92	11.44	7.35	8.94	9.01
Vietnam	21.55	20.77	16.92	14.06	14.20
Yemen	29.72	28.42	29.16	30.93	23.46
Zambia	22.21	29.06	29.62	31.96	11.90
Zimbabwe	13.54	9.56	7.01	11.98	-
European Union	14.67	11.08	11.21	11.50	12.48
Average (113 Countries)	19.56	18.51	18.19	17.97	17.12

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- 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", Excel files provided by IMF
 - "Country Information" from the International Monetary Fund Web site
 - "Official Journal of the European Union" for the financial years 2001, 2002, 2003, 2004 and 2005"
 - "Revenue Statistics" for 2007, OECD
 4. The average percentage of national revenues represented by customs duties was calculated by selecting 113 "countries" in respect of which data for the five years were available.

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SHARE OF CUSTOMS DUTIES AS A PERCENTAGE OF NATIONAL REVENUES (2005)

