

## Government Finance Statistics

### Data description

**Title** Government Finance Statistics

**Description** Revenue and expenditure statistics. Revenue statistics are collected from OECD and expense data is collected directly from national statistical offices.

### Data identification

**Identifier** SPC:DF\_GFS(1.0)

**URL** [https://stats.pacificdata.org/vis?locale=en&facet=6nQpoAP&constraints\[0\]=6nQpoAP%2C0%7CEconomy%23ECO%23&start=0&dataflow\[datasourceId\]=SPC2&dataflow\[dataflowId\]=DF\\_GFS&dataflow\[agencyId\]=SPC&dataflow\[version\]=1.0](https://stats.pacificdata.org/vis?locale=en&facet=6nQpoAP&constraints[0]=6nQpoAP%2C0%7CEconomy%23ECO%23&start=0&dataflow[datasourceId]=SPC2&dataflow[dataflowId]=DF_GFS&dataflow[agencyId]=SPC&dataflow[version]=1.0)

### Data source

National Statistics Organisation for expenditure data and OECD for revenue data

### Data processing

Annual values in domestic currencies collected are published without further processing.  
Amounts in USD are added to the dataset, when necessary conversion is done using period-average exchange rate from PDH.Stat  
Amount as percent of total and percent change from previous year are calculated.  
Amount as percent of GDP (in current prices) are calculated using GDP figures published on PDH.stat.

### Data scheduling

**Frequency** Annual

**Timeliness** Data is published on PDH.Stat when a data update is received

### Data revision

Data is subject to revision

### Additional comments on the dataset

All figures are in current prices.

## Data structure

From Pacific Data Hub .Stat structural metadata

<i>Dimension</i> <b>FREQ</b>	<b>Frequency</b>
<i>Code</i> A	Annual
<i>Dimension</i> <b>TIME_PERIOD</b>	<b>Year</b>
<i>Dimension</i> <b>GEO_PICT</b>	<b>Pacific Island Countries and territories</b>
<i>Code</i> AS	American Samoa
<i>Code</i> CK	Cook Islands
<i>Code</i> FJ	Fiji
<i>Code</i> FM	Micronesia (Federated States of)
<i>Code</i> GU	Guam
<i>Code</i> KI	Kiribati
<i>Code</i> MH	Marshall Islands
<i>Code</i> MP	Northern Mariana Islands
<i>Code</i> NC	New Caledonia
<i>Code</i> NR	Nauru
<i>Code</i> NU	Niue
<i>Code</i> PF	French Polynesia
<i>Code</i> PG	Papua New Guinea
<i>Code</i> PN	Pitcairn
<i>Code</i> PW	Palau
<i>Code</i> SB	Solomon Islands
<i>Code</i> TK	Tokelau
<i>Code</i> TO	Tonga
<i>Code</i> TV	Tuvalu
<i>Code</i> VU	Vanuatu
<i>Code</i> WF	Wallis and Futuna
<i>Code</i> WS	Samoa
<i>Dimension</i> <b>INDICATOR</b>	<b>Indicator</b>
<i>Code</i> AMTDOM	Amount in domestic currency (current prices)
<i>Code</i> AMTUSD	Amount in USD (current prices)
<i>Code</i> AMTWGT	Amount as percent of total
<i>Code</i> AMTVAR	Percent change from previous year
<i>Code</i> AMTGDP	Amount as percent of GDP (current prices)
<i>Dimension</i> <b>TRANSACTION</b>	<b>Transaction</b>
<i>Code</i> 1	Revenue (tax and non-tax revenue)
<i>Code</i> TTR	Total tax revenue
<i>Code</i> 1000	Taxes on income, profits and capital gains
<i>Code</i> 1100	Taxes on income, profits and capital gains of individuals
<i>Code</i> 1110	On income and profits
<i>Code</i> 1120	On capital gains
<i>Code</i> 1200	Corporate taxes on income, profits and capital gains
<i>Code</i> 1210	On income and profits
<i>Code</i> 1220	On capital gains
<i>Code</i> 1300	Unallocable as between 1100 and 1200
<i>Code</i> 2000	Social security contributions
<i>Code</i> 2100	Employees
<i>Code</i> 2110	On a payroll basis
<i>Code</i> 2120	On an income tax basis
<i>Code</i> 2200	Employers
<i>Code</i> 2210	On a payroll basis
<i>Code</i> 2220	On an income tax basis
<i>Code</i> 2300	Self-employed or non-employed
<i>Code</i> 2310	On a payroll basis
<i>Code</i> 2320	On an income tax basis
<i>Code</i> 2400	Unallocable as between 2100, 2200 and 2300
<i>Code</i> 2410	On a payroll basis
<i>Code</i> 2420	On an income tax basis
<i>Code</i> 3000	Taxes on payroll and workforce
<i>Code</i> 4000	Taxes on property
<i>Code</i> 4100	Recurrent taxes on immovable property
<i>Code</i> 4110	Households
<i>Code</i> 4120	Other
<i>Code</i> 4200	Recurrent taxes on net wealth

<i>Code</i> 4210	Individual
<i>Code</i> 4220	Corporate
<i>Code</i> 4300	Estate, inheritance and gift taxes
<i>Code</i> 4310	Estate and inheritance taxes
<i>Code</i> 4320	Gift taxes
<i>Code</i> 4400	Taxes on financial and capital transactions
<i>Code</i> 4500	Other non-recurrent taxes on property
<i>Code</i> 4510	On net wealth
<i>Code</i> 4520	Other non-recurrent taxes
<i>Code</i> 4600	Other recurrent taxes on property
<i>Code</i> 5000	Taxes on goods and services
	Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services
<i>Code</i> 5100	General taxes
<i>Code</i> 5110	Value added taxes
<i>Code</i> 5111	Sales taxes
<i>Code</i> 5112	
<i>Code</i> 5113	Turnover and other general taxes on goods and services
<i>Code</i> 5120	Taxes on specific goods and services
<i>Code</i> 5121	Excises
<i>Code</i> 5122	Profits of fiscal monopolies
<i>Code</i> 5123	Customs and import duties
<i>Code</i> 5124	Taxes on exports
<i>Code</i> 5125	Taxes on investment goods
<i>Code</i> 5126	Taxes on specific services
<i>Code</i> 5127	Other taxes on international trade and transactions
<i>Code</i> 5128	Other taxes on specific goods and services
<i>Code</i> 5130	Unallocable as between 5110 and 5120
	Taxes on use of goods, or on permission to use goods or perform activities
<i>Code</i> 5200	Recurrent taxes
<i>Code</i> 5210	Paid by households in respect of motor vehicles
<i>Code</i> 5211	Paid by others in respect of motor vehicles
<i>Code</i> 5212	Other recurrent taxes
<i>Code</i> 5213	Non-recurrent taxes
<i>Code</i> 5220	Unallocable as between 5100 and 5200
<i>Code</i> 5300	Other taxes
<i>Code</i> 6000	Paid solely by business
<i>Code</i> 6100	Paid by other than business or unidentifiable
<i>Code</i> 6200	Total non-tax revenue
<i>Code</i> NTR	Grants (received)
<i>Code</i> NTR_A	Property income
<i>Code</i> NTR_B	Rents and royalties
<i>Code</i> NTR_BA	Interest and dividends
<i>Code</i> NTR_BB	Other property income
<i>Code</i> NTR_BC	Sales of good and services
<i>Code</i> NTR_C	Fines, penalties and forfeits
<i>Code</i> NTR_D	Miscellaneous and unidentified revenue
<i>Code</i> NTR_E	Expense
<i>Code</i> 2	Compensation of employees
<i>Code</i> 21	Use of goods and services
<i>Code</i> 22	Consumption of fixed capital
<i>Code</i> 23	Interest
<i>Code</i> 24	Subsidies
<i>Code</i> 25	Grants awarded
<i>Code</i> 26	Social benefits
<i>Code</i> 27	Other expense
<i>Code</i> 28	
<i>Measure</i> OBS_VALUE	Observation value
<i>Attribute</i> UNIT_MULT	<b>Unit multiplier</b>
<i>Code</i> 3	Thousands
<i>Attribute</i> UNIT_MEASURE	<b>Unit of measure</b>
<i>Code</i> AUD	Australian Dollar
<i>Code</i> FJD	Fiji Dollar
<i>Code</i> NZD	New Zealand Dollar
<i>Code</i> PGK	Kina
<i>Code</i> SBD	Solomon Islands Dollar

<i>Code</i>	TOP	Pa'anga
<i>Code</i>	USD	US Dollar
<i>Code</i>	VUV	Vatu
<i>Code</i>	WST	Tala
<i>Code</i>	XPF	CFP Franc
<i>Code</i>	PERCENT	Percentage
<i>Attribute</i>	<b>OBS_STATUS</b>	<b>Observation status</b>
<i>Code</i>	P	Provisional
<i>Attribute</i>	<b>OBS_COMMENT</b>	<b>Observation comment</b>