



City Research Online

City St George's, University of London

Citation: Murphy, R. (2011). The Cost of Tax Abuse. A Briefing Paper on the Cost of Tax Evasion Worldwide. Chesham: Tax Justice Network.

This is the published version of the paper.

This version of the publication may differ from the final published version. To cite this item please consult the publisher's version.

Permanent repository link: <https://city-ref-test.eprints-hosting.org/id/eprint/16561/>

Copyright and Reuse: Copyright and Moral Rights remain with the author(s) and/or copyright holders. Copies of full items can be used for personal research or study, educational, or not-for-profit purposes without prior permission or charge, unless otherwise indicated, provided that the authors, title and full bibliographic details are credited, a hyperlink and/or URL is given for the original metadata page and the content is not changed in any way. For full details of reuse please refer to [City Research Online policy](#).



The Cost of Tax Abuse

A briefing paper on the cost of tax evasion worldwide

The Tax Justice Networkⁱ

November 2011

Contents

- 1. Summary**
- 2. The continent-by-continent view**
- 3. The biggest losers**
- 4. The top ten losers when compared to health budgets**
- 5. What do the findings mean?**
- 6. How the research was undertaken**

Appendices:

- A. Table of tax evaded by country in alphabetical order**
- B. Table of tax evaded by country in order of absolute amount of tax lost**
- C. Table of tax evaded by country ranked as a proportion of health care spending**



1. Summary

Tax evasion is the illegal non-payment of tax to the government of a jurisdiction to which it is owed by a person, company, trust or other organisation who should be a taxpayer in that placeⁱⁱ.

It is very largely people's desire to evade tax that creates most of the so called 'shadow economy' that is hidden from officialdom's view to make sure that tax is not paid.

In this report, we first estimate the absolute size of a country's shadow economy based upon its own published estimate of its GDP and recently-reported data on the size of shadow economies published by the World Bank. This, and other data we use, is what we think the best currently available for the purpose of this report and, as such, should provide the best estimates currently possible.

By the definition used here, economic activity in the shadow economy of a country will be tax-evading. So we next calculate an estimate of the amount of tax lost as a result of the existence of that shadow economy. We do this by looking at how much taxes are on average in the state as a share of GDP, and then apply that same tax share to the shadow economy, to reveal our estimates of lost taxes by state. We then compare these lost taxes to healthcare spending in each country surveyed. This data has also been compared by continent.

The scale of estimated tax evasion that the research suggests takes place is staggering in both its value and its likely impact. The data used for this research covered 98.2% of world GDP and 92.4% of the world's population. It estimates that total tax evasion of in excess of US\$3.1 trillion, or about 5.1% of world GDP, occurs as a result of the operation of the shadow economies found in every state in the world. Part, but not all of this, will relate to tax haven activity.

Total healthcare spending in the states surveyed amounted to US\$5.7 trillion. As a result tax evasion cost, on average, 54.9% of health care costs in the states surveyed, a ratio only as low as that because by chance the USA has the highest healthcare costs, one of the lowest tax evasion rates in the world and the highest national GDP. The problem for most countries is, as a result, much bigger than this average implies.

Data on tax evaded by country is available in reports that accompany this research that show the data:

- ranked alphabetically;
- ranked by total tax evaded;
- ranked as a share of health care spend

2. The continent-by-continent view

Looking at areas of the world in more detail, the data shows considerable variations when split by continent:

	Number of countries	Total GDP	Total size of shadow economy	Average percentage shadow economy	Average tax rate as % of GDP	Total tax evasion loss	Total healthcare spending	% of healthcare spending lost to tax evasion
		\$'m	\$'m			\$'m	\$'m	
World data	235	62,846,553						
Countries for which average tax rate data and healthcare spending data available	145	61,737,918	11,148,970	18.1%	28.1%	3,132,490	5,708,145	54.9%
% of total population covered	61.7%	98.2%						
Europe	36	18,947,416	3,882,593	20.5%	38.9%	1,511,714	1,742,451	86.8%
Africa	39	1,383,070	481,442	34.8%	16.5%	79,235	81,100	97.7%
Asia	40	19,333,826	3,421,985	17.7%	19.5%	665,930	1,077,743	61.8%
North America	13	17,376,075	1,876,751	10.8%	24.1%	452,828	2,443,800	18.5%
South America	12	3,632,841	1,336,330	36.8%	28.2%	376,298	271,707	138.5%
Oceania	5	1,064,690	149,868	14.1%	31.0%	46,485	91,344	50.9%

It is very apparent from this data, that whilst the USA has the highest loss to tax evasion of any country in the world - such is its extraordinary rate of spending on healthcare, which outstrips that of the rest of the world as a proportion of GDP by some way - that the result for North America as a whole, and for the USA in particular, distorts the overall view provided. The unweighted average rate of tax evasion to healthcare spending by country is in fact 110%. To put it another way, in most countries total losses to tax evasion are bigger than the amount spent on healthcare

3. The biggest losers

The top ten countries losing to tax evasion in absolute terms are:

	Country	GDP	Population	GDP per head of population	Size of Shadow Economy	Tax burden - overall %	Gov't spending as % of GDP	Size of Shadow Economy	Tax lost as a result of Shadow Economy
		US\$m		\$	%	%	%	US\$m	US\$m
1	United States	14,582,400	312,582,000	46,651	8.6	26.9	38.9	1,254,086	337,349
2	Brazil	2,087,890	190,755,799	10,945	39.0	34.4	41	814,277	280,111
3	Italy	2,051,412	60,705,991	33,793	27.0	43.1	48.8	553,881	238,723
4	Russia	1,479,819	142,914,136	10,355	43.8	34.1	34.1	648,161	221,023
5	Germany	3,309,669	81,724,000	40,498	16.0	40.6	43.7	529,547	214,996
6	France	2,560,002	65,821,885	38,893	15.0	44.6	52.8	384,000	171,264
7	Japan	5,497,813	127,720,000	43,046	11.0	28.3	37.1	604,759	171,147
8	China	5,878,629	1,339,724,852	4,388	12.7	18	20.8	746,586	134,385
9	United Kingdom	2,246,079	62,300,000	36,053	12.5	38.9	47.3	280,760	109,216
10	Spain	1,407,405	46,162,024	30,488	22.5	33.9	41.1	316,666	107,350

No other countries lost more than US\$100 billion to tax evasion

4. The top ten losers when compared to health budgets

The numbers involved when looking at tax evasion are enormous and mean little to most people, and understandably so. To help assess their impact we compared the sums we believe to be lost to tax evasion by country with the amount that they spend on healthcare. This gives some sense of local proportion to the data that gives it both local and, by comparison, global significance.

The top ten countries ranked by the proportion of their health care budget they lose to tax evasion are as follows:

	Country	GDP	GDP per head of population	Size of Shadow Economy	Tax burden - overall %	Gov't spending as % of GDP	Health care spending as % of GDP	Tax lost as a result of Shadow Economy	Total health care spending	Shadow economy as % of healthcare spending
		US\$m	\$	%	%	%	%	US\$m	US\$m	%
1	Bolivia	19,786	1,898	66.1	28.5	34.8	4.5	3,727	890	419
2	Russia	1,479,819	10,355	43.8	34.1	34.1	4.8	221,023	71,031	311
3	Papua New Guinea	9,480	1,352	36.7	26.6	35	3.2	925	303	305
4	Kazakhstan	142,987	8,617	41.1	27.7	26.8	3.9	16,279	5,578	292
5	Ukraine	137,929	3,020	49.7	37.7	47.3	6.8	25,844	9,379	276
6	Lesotho	2,132	972	30.5	63.1	51.2	7.6	410	162	253
7	Belarus	54,713	5,779	46.4	30.4	49.6	5.6	7,718	3,064	252
8	Azerbaijan	51,092	5,608	58.0	17.7	31.1	4.3	5,245	2,197	239
9	Belize	1,432	4,579	42.9	22.7	28.2	4.5	139	64	216
10	Benin	6,633	729	49.8	17.2	23.0	4.1	568	272	209

It is very obvious that poor states suffer most from this problem, but the geographical spread of the states affected is notable: this is an issue around the world.

Overall, the average rate of tax evasion over 145 countries was that 110% of healthcare budgets was lost to tax evasion with 119 of the countries surveyed losing more than 50% of their healthcare budget in tax evasion



5. What do the findings mean?

What this research shows is that more than \$1 in every \$6 in the world is not subject to tax precisely because those earning it deliberately ensured that it would be hidden from the world's tax authorities. The ratio is higher in Europe, where the shadow economy in which tax evasion takes place represents more than €1 in every €5. In the states such as Greece and Italy, where economic collapse looks likely and where the threat to the stability of both the European and global economies is centred, that ratio is worse still: more than €1 in €4 is in the shadow economy in these countries.

Tax evasion is always a crime. Tax evasion on this scale is not just a personal crime though: it then becomes both a crime against society and a crime against democracy. That is because both societies and democracy can fail as economies falter when the demands for government services increase in times of economic crisis but the people willing to make payment for them are too few in number. Tax evasion is at the core of the crisis in the world's economies as a consequence. It is our suggestion that tackling tax evasion is one of the necessary conditions for solving that crisis and at the same time providing the healthcare, education, pensions and other services the people of the world need

6. How the research was undertaken

GDP data for this research came from the World Bank with the exception of Taiwan, where data from the CIA World Factbook had to be usedⁱⁱⁱ. CIA World Factbook data was also used for some states to compute total GDP on a country basis where World Bank data was incomplete. GDP data should include the value of a state's shadow economy as defined for the purposes of this report.

Whilst data on GDP is available for many more countries than are reported here – including many small tax haven states – the value of their shadow economies is not known. Nor is the total value of transactions that those tax havens facilitate that remain forever stateless because they may not be recorded anywhere known. The value of tax evasion may as a result be much higher than we estimate here – but the secrecy tax havens permit stops us knowing whether that is the case or not.

Population data came through Wikipedia as it appeared to have most comprehensively assembled recent official estimates^{iv}.

Data on the size of shadow economies came from a World Bank working paper^v by Friedrich Schneider, Andreas Buehn and Claudio E. Montenegro, published in July 2010. That paper specifically looked at the size of shadow economies, which they defined as including:

all market-based legal production of goods and services that are deliberately concealed from public authorities for any of the following reasons:

- (1) to avoid payment of income, value added or other taxes,*
- (2) to avoid payment of social security contributions,*
- (3) to avoid having to meet certain legal labour market standards, such as minimum wages, maximum working hours, safety standards, etc., and*
- (4) to avoid complying with certain administrative procedures, such as completing statistical questionnaires or other administrative forms.*

They specifically sought to exclude criminal activities such as burglary, robbery, drug dealing, smuggling, etc.

Data on the overall tax rate and government spending as a proportion of GDP came from the Heritage Foundation^{vi}.

Data on spending on healthcare as a proportion of GDP comes from the World Health Organisation report 'World Health Statistics 2011', page 127 and following, all of which data has been checked with national governments^{vii}.

Exchange rate data for translation to local currencies (which must be considered approximate) came from US Treasury data^{viii}.

UN classifications of countries by continent were used for continental analysis

Having assembled this data, the GDP of a state was multiplied by the size of the shadow economy in percentage terms to estimate the value of that state's shadow economy. This sum was then multiplied by the percentage overall tax burden of the state in question to estimate the value of tax evaded in the state. Data is shown on population, GDP per head of population for the state and on government spending as a proportion of GDP to provide contextual background for this data: it is not used in the calculations reported at present. The total sum of healthcare spending is GDP multiplied by the World Health Organisation's reported share of GDP spent on health care. The resulting sum is then compared with estimated tax evaded for analysis purposes.

It is stressed that much of the data used, from GDP to populations and onward, is estimated: that is the nature of macroeconomic information. The resulting research findings are also, therefore, by definition estimates, but are likely to be the best possible in our estimation and provide valuable insights into the scale of tax evasion and its likely impact on a country-by-country basis.

A selection of data tables for all 145 countries where complete data could be assembled is attached, sorted alphabetically, by absolute amount of tax lost and by the proportion of healthcare spending lost.

Other data based on the survey may be published by the Tax Justice Network in due course.

ⁱ More information about the Tax Justice Network can be found here. <http://www.taxjustice.net/>. This briefing was prepared for the Tax Justice Network by Richard Murphy of Tax Research UK <http://www.taxresearch.org.uk/Blog/> assisted by Tess Riley.

ⁱⁱ By definition, tax evasion is illegal – while tax avoidance is by definition does not technically break the law (but also by definition it involves getting around the spirit of the law.)

ⁱⁱⁱ See World Bank data at [http://en.wikipedia.org/wiki/List_of_countries_by_GDP_\(nominal\)](http://en.wikipedia.org/wiki/List_of_countries_by_GDP_(nominal)) accessed 11.11.11 (as were all documents noted)

^{iv} See http://en.wikipedia.org/wiki/List_of_countries_by_population

^v See here http://www-wds.worldbank.org/external/default/WDSPContentServer/WDSP/IB/2010/10/14/000158349_20101014160704/Rendered/INDEX/WPS5356.txt table 3.3.6. Average data was used.

^{vi} See <http://www.heritage.org/index/Explore.aspx?view=by-variables>

^{vii} http://www.who.int/whosis/whostat/EN_WHS2011_Full.pdf

^{viii} <http://fms.treas.gov/intn.html#rates> and specifically http://fms.treas.gov/intn_12312010.pdf End 2010 data was used as most GDP and other data was for that year

The Cost of Tax Abuse

Tax Justice Network		Alphabetical ranking		For Source of data see 'The Cost of Tax Abuse' briefing, November 2011										www.taxjustice.net	
Record Number	Country	GDP	Population	GDP per head of population	Size of Shadow Economy	Tax burden - overall %	Gov't spending as % of GDP	Health care spending as % of GDP	Size of Shadow Economy	Tax lost as a result of Shadow Economy	Total health care spending	Shadow economy as % of healthcare spending	Cost of tax evasion, local currency		
		US\$m		\$	%	%	%	%	US\$m	US\$m	US\$m	%	m		
1	Albania	11,786	3,194,972	3,689	34.3	24.3	32.3	6.8	4,043	982	801	123	104,483		
2	Algeria	159,426	36,300,000	4,392	32.6	8	35.4	5.4	51,973	4,158	8,609	48	304,145		
3	Angola	84,391	19,618,000	4,302	46.6	6.1	41.6	3.3	39,326	2,399	2,785	86	215,901		
4	Argentina	368,712	40,117,096	9,191	25.3	26.1	24.7	7.4	93,284	24,347	27,285	89	96,902		
5	Armenia	9,265	3,266,300	2,837	44	16.8	21.8	3.8	4,077	685	352	195	246,553		
6	Australia	924,843	22,546,300	41,020	14	30.8	34.3	8.5	129,478	39,879	78,612	51	41,474		
7	Austria	376,162	8,416,982	44,691	9.7	42.9	49	10.2	36,488	15,653	38,369	41	12,053		
8	Azerbaijan	51,092	9,111,100	5,608	58	17.7	31.1	4.3	29,633	5,245	2,197	239	4,301		
9	Bahamas	7,538	353,658	21,314	26.5	16.8	20.9	7.2	1,998	336	543	62	336		
10	Bahrain	20,595	1,324,000	15,555	17.9	4.8	25.7	3.7	3,687	177	762	23	67		
11	Bangladesh	100,076	142,319,000	703	35.3	8.8	15.9	3.3	35,327	3,109	3,303	94	214,504		
12	Belarus	54,713	9,468,000	5,779	46.4	30.4	49.6	5.6	25,387	7,718	3,064	252	23,229,967		
13	Belgium	467,472	10,839,905	43,125	21.9	46.5	50	11.1	102,376	47,605	51,889	92	36,656		
14	Belize	1,432	312,698	4,579	42.9	22.7	28.2	4.5	614	139	64	216	279		
15	Benin	6,633	9,100,000	729	49.8	17.2	23	4.1	3,303	568	272	209	285,953		
16	Bhutan	1,516	708,265	2,140	28.7	9	34.6	5.5	435	39	83	47	0		
17	Bolivia	19,786	10,426,154	1,898	66.1	28.5	34.8	4.5	13,079	3,727	890	419	25,943		
18	Bosnia and Herzegovina	16,888	3,843,126	4,394	33.6	37.6	50.3	10.3	5,674	2,134	1,739	123	3,200		
19	Botswana	14,857	2,031,000	7,315	33	30.2	40.2	7.6	4,903	1,481	1,129	131	9,994		
20	Brazil	2,087,890	190,755,799	10,945	39	34.4	41	8.4	814,277	280,111	175,383	160	481,791		
21	Bulgaria	47,714	7,364,570	6,479	35.3	33.3	37.3	7.1	16,843	5,609	3,388	166	8,413		
22	Burkina Faso	8,820	15,730,977	561	40.5	12.1	21.6	5.9	3,572	432	520	83	217,538		
23	Burundi	1,611	8,575,000	188	39.5	18	40	13	636	115	209	55	142,376		
24	Cambodia	11,343	13,395,682	847	48.7	10.5	13.9	5.7	5,524	580	647	90	2,458,723		
25	Cameroon	22,394	19,406,100	1,154	32	18.5	18.5	5.3	7,166	1,326	1,187	112	667,237		
26	Canada	1,574,052	34,482,779	45,647	15.7	32.2	39.7	9.8	247,126	79,575	154,257	52	81,166		
27	Cape Verde	1,648	491,575	3,352	35.4	20.6	31.1	4.4	583	120	73	166	9,815		
28	Central African Republic	2,013	4,487,000	449	45	7.9	15.5	4.3	906	72	87	83	36,017		
29	Chad	7,588	11,274,106	673	43.7	5.3	22.1	6.4	3,316	176	486	36	88,453		
30	Chile	203,443	17,248,450	11,795	19.3	18.6	21.1	7.5	39,264	7,303	15,258	48	3,554,466		
31	China	5,878,629	1,339,724,852	4,388	12.7	18	20.8	4.3	746,586	134,385	252,781	53	896,351		
32	Colombia	288,189	46,240,000	6,232	37.3	19.3	26.5	5.9	107,494	20,746	17,003	122	39,833,161		
33	Comoros	541	754,000	718	38.7	10.8	27.2	3.5	209	23	19	119	8,171		
34	Costa Rica	34,564	4,563,539	7,574	25.8	15.6	20.9	9.4	8,918	1,391	3,249	43	698,279		
35	Cote d'Ivoire	22,780	21,395,000	1,065	45.2	15.2	19.7	5.4	10,297	1,565	1,230	127	787,703		
36	Croatia	60,852	4,290,612	14,183	32.1	23.3	40.6	7.8	19,533	4,551	4,746	96	25,442		
37	Cyprus	25,039	803,200	31,174	28	39.2	42.7	6	7,011	2,748	1,502	183	2,116		
38	Czech Republic	192,152	10,542,080	18,227	18.4	36.2	42.9	7.1	35,356	12,799	13,643	94	238,571		

39	Democratic Republic of the Congo	13,145	67,758,000	194	47.3	13.1	22.7	7.3	6,218	815	960	85	733,053
40	Denmark	310,405	5,579,204	55,636	17.7	49	51.8	9.9	54,942	26,921	30,730	88	153,991
41	Dominican Republic	51,577	9,378,818	5,499	31.9	15	19.1	5.6	16,453	2,468	2,888	85	91,438
42	Ecuador	58,910	14,483,499	4,067	32.4	16	40.8	5.7	19,087	3,054	3,358	91	3,054
43	Egypt	218,912	81,077,000	2,700	34.9	15.4	34	4.8	76,400	11,766	10,508	112	68,123
44	El Salvador	21,796	6,227,000	3,500	45.1	13	20	6	9,830	1,278	1,308	98	1,278
45	Equatorial Guinea	14,007	720,000	19,454	31.4	0.9	25.5	1.9	4,398	40	266	15	19,923
46	Estonia	18,674	1,340,194	13,934	31.2	32.3	39.9	6.1	5,826	1,882	1,139	165	22,583
47	Ethiopia	29,717	82,101,998	362	38.7	9.9	19.4	4.3	11,500	1,139	1,278	89	18,775
48	Fiji	3,009	868,000	3,467	32.4	21.1	25	3.5	975	206	105	195	374
49	Finland	238,801	5,394,389	44,268	17.7	43.2	49.5	8.8	42,268	18,260	21,014	87	14,060
50	France	2,560,002	65,821,885	38,893	15	44.6	52.8	11.2	384,000	171,264	286,720	60	131,873
51	Gabon	13,011	1,534,000	8,482	47.5	9.9	20.1	2.6	6,180	612	338	181	307,940
52	Gambia	807	1,776,000	454	44.3	19.2	26	5.5	358	69	44	155	1,922
53	Georgia	11,667	4,469,200	2,611	65.8	24.9	36.4	8.7	7,677	1,912	1,015	188	3,364
54	Germany	3,309,669	81,724,000	40,498	16	40.6	43.7	10.5	529,547	214,996	347,515	62	165,547
55	Ghana	31,306	24,233,431	1,292	40.6	20.6	42.4	7.8	12,710	2,618	2,442	107	3,797
56	Greece	304,865	10,787,690	28,260	27.5	35.1	46.8	10.1	83,838	29,427	30,791	96	22,659
57	Guinea	4,511	10,217,591	441	39	14.7	17.4	5.5	1,759	259	248	104	1,571,866
58	Guinea-Bissau	879	1,520,830	578	40.9	10.2	38.8	8.6	360	37	76	49	18,456
59	Guyana	2,222	784,894	2,831	33.7	20.2	48.6	8.1	749	151	180	84	30,403
60	Haiti	6,710	10,085,214	665	56.4	10.3	18.2	6.1	3,784	390	409	95	15,007
61	Honduras	15,400	8,215,313	1,875	48.3	16.3	21.8	6.3	7,438	1,212	970	125	22,915
62	Hungary	130,419	9,985,722	13,061	24.4	40.5	49.2	7.2	31,822	12,888	9,390	137	2,798,244
63	Iceland	12,594	318,452	39,548	15.6	40.1	57.8	9.2	1,965	788	1,159	68	92,231
64	India	1,729,010	1,210,193,422	1,429	22.2	18.6	27.2	4.2	383,840	71,394	72,618	98	3,262,719
65	Indonesia	706,556	237,641,326	2,973	18.9	13.3	19.2	2.3	133,539	17,761	16,251	109	158,070,661
66	Iran	331,015	75,814,000	4,366	18.3	6.1	28.3	5.5	60,576	3,695	18,206	20	30,407,146
67	Ireland	203,892	4,581,269	44,506	15.8	30.8	42	8.7	32,215	9,922	17,739	56	7,640
68	Israel	217,333	7,798,600	27,868	22	33.5	42.9	8	47,813	16,017	17,387	92	58,944
69	Italy	2,051,412	60,705,991	33,793	27	43.1	48.8	8.7	553,881	238,723	178,473	134	183,817
70	Jamaica	13,995	2,705,800	5,172	34.8	26	34.3	4.8	4,870	1,266	672	189	108,646
71	Japan	5,487,813	127,720,000	43,046	11	28.3	37.1	8.3	604,759	171,147	456,318	38	14,347,246
72	Jordan	27,574	6,328,716	4,357	18.5	18.3	36.1	9.4	5,101	934	2,592	36	663
73	Kazakhstan	142,987	16,594,000	8,617	41.1	27.7	26.8	3.9	58,768	16,279	5,576	292	2,401,100
74	Kenya	31,409	38,610,097	813	33.2	20.9	30.1	4.2	10,428	2,179	1,319	165	176,314
75	Kuwait	109,463	2,818,000	38,844	19.3	1.5	31.8	2	21,126	317	2,189	14	20,335
76	Kyrgyzstan	4,616	5,418,300	852	40.4	23.3	29.3	5.7	1,865	435	263	165	89
77	Laos	7,492	6,348,800	1,180	29.6	12.5	18.2	4	2,218	277	300	93	2,226,225
78	Latvia	24,010	2,209,000	10,869	29.2	29.1	38.5	6.6	7,011	2,040	1,585	129	1,102
79	Lebanon	39,155	4,259,000	9,193	33.1	16.6	34.2	8.8	12,960	2,151	3,446	62	3,227,116
80	Lesotho	2,132	2,194,000	972	30.5	63.1	57.2	7.6	650	410	162	253	2,901
81	Liberia	986	3,476,608	284	44.2	28.6	33.4	11.9	436	125	117	106	6,107
82	Libya	62,360	6,423,000	9,709	33.7	3.4	43	3	21,015	715	1,871	38	893
83	Lithuania	36,306	3,207,100	11,321	32	30.6	37.4	6.6	11,618	3,555	2,396	148	9,421
84	Luxembourg	55,096	511,840	107,643	9.7	36.5	37.2	6.8	5,344	1,951	3,747	52	1,502
85	Macedonia	9,118	2,057,284	4,432	37.6	28.3	34.5	6.8	3,428	970	620	156	44,436

86	Madagascar	8,721	18,866,000	462	40.8	12.9	18.5	4.4	3,558	459	384	120	922,877
87	Malawi	5,106	13,077,160	390	41.8	16.5	38	9.1	2,134	352	465	76	53,176
88	Malaysia	237,804	28,667,000	8,295	30.9	15.3	26.3	4.3	73,481	11,243	10,226	110	35,639
89	Maldives	1,480	317,280	4,665	29.5	21	63.1	13.7	437	92	203	45	0
90	Mali	9,251	14,517,176	637	40.7	15	21.2	5.6	3,765	565	518	109	284,251
91	Malta	7,987	412,970	19,340	27.2	36	44.8	7.3	2,172	782	583	134	602
92	Mauritius	9,729	1,280,924	7,595	22.7	19	25.8	5.5	2,208	420	535	78	12,714
93	Mexico	1,039,662	112,336,538	9,255	30	8.2	23.7	5.9	311,899	25,576	61,340	42	319,696
94	Mongolia	6,083	2,828,000	2,151	17.6	30.8	41	3.8	1,071	330	231	143	416,289
95	Morocco	91,196	32,372,000	2,817	34.9	26.9	29.1	5.3	31,827	8,562	4,833	177	72,773
96	Namibia	12,170	2,324,000	5,237	30.3	24.8	29	6.9	3,688	915	840	109	6,466
97	Nepal	15,701	26,620,809	590	36.7	10.4	19.7	6	5,762	599	942	64	43,717
98	Netherlands	783,413	16,734,000	46,816	13.2	39.8	45.9	9.9	103,411	41,157	77,558	53	31,691
99	New Zealand	126,679	4,418,600	28,669	12.4	34.5	41.1	9.7	15,708	5,419	12,288	44	7,262
100	Nicaragua	6,551	5,815,524	1,126	44.6	18	25	9.4	2,922	526	616	85	11,460
101	Norway	414,462	4,976,000	83,292	18.7	42.1	40.2	8.5	77,504	32,629	35,229	93	202,302
102	Oman	46,866	2,773,479	16,898	18.4	3	32.6	2.1	8,623	259	984	26	101
103	Pakistan	174,799	177,771,000	983	35.7	10.2	19.3	2.6	62,403	6,365	4,545	140	545,492
104	Papua New Guinea	9,480	7,014,000	1,352	36.7	26.6	35	3.2	3,479	925	303	305	2,295
105	Paraguay	18,475	6,381,940	2,895	38.8	11.8	14.8	6	7,168	846	1,109	76	3,975,539
106	Peru	153,845	29,400,000	5,233	58	16	17.3	4.5	89,230	14,277	6,923	206	40,403
107	Philippines	199,589	94,013,200	2,123	41.6	14.1	17.3	3.7	83,029	11,707	7,385	159	516,283
108	Poland	468,585	38,092,000	12,301	27.2	34.9	43.3	7	127,455	44,482	32,801	136	138,339
109	Portugal	228,538	10,555,853	21,650	23	37.7	46.1	10.6	52,564	19,817	24,225	82	15,259
110	Qatar	98,313	1,699,435	57,850	18.8	4.9	27	2	18,483	906	1,966	46	3,297
111	Republic of the Congo	11,898	4,140,000	2,874	46.4	5.3	26	2.7	5,521	293	321	91	147,263
112	Romania	161,624	21,436,000	7,540	32.6	28.5	37.6	5.4	52,689	15,016	8,728	172	49,404
113	Russia	1,479,819	142,914,136	10,355	43.8	34.1	34.1	4.8	648,161	221,023	71,031	311	6,940,116
114	Saudi Arabia	434,666	27,136,977	16,017	18.1	6.6	29.1	3.6	78,675	5,193	15,648	33	19,472
115	Senegal	12,954	12,855,153	1,008	43.8	18.3	26.6	5.7	5,674	1,038	738	141	522,584
116	Sierra Leone	1,905	5,997,000	318	45.6	10.8	21	13.3	869	94	253	37	388,967
117	Singapore	222,699	5,183,700	42,961	12.9	14.2	17	3.3	28,728	4,079	7,349	56	5,365
118	Slovakia	89,034	5,435,273	16,381	18.1	29.3	34.8	8	16,115	4,722	7,123	66	3,636
119	Slovenia	47,763	2,054,740	23,245	26.2	37.6	44.3	8.3	12,514	4,705	3,964	119	3,623
120	Solomon Islands	679	542,287	33.6	1.252	24.1	47.3	5.3	228	55	36	153	407
121	South Africa	363,704	50,566,757	7,190	27.3	25.7	27.4	8.2	99,291	25,518	29,824	86	180,411
122	South Korea	1,014,483	48,219,000	21,039	26.8	26.6	30	6.5	27,181	72,320	65,941	110	83,902,586
123	Spain	1,407,405	46,162,024	30,488	22.5	33.9	41.1	9	316,666	107,350	126,666	85	82,659
124	Sri Lanka	49,552	20,653,000	2,399	43.9	13.3	22.6	4.1	21,753	2,893	2,032	142	322,157
125	Suriname	3,252	529,000	6,147	37.8	21.1	25.6	7.2	1,229	259	234	111	726
126	Sweden	468,004	9,471,174	48,358	18.8	47.9	52.5	10.4	86,105	41,244	43,052	96	290,359
127	Switzerland	523,772	7,856,600	66,666	8.5	29.4	32	9.7	44,521	13,089	56,044	23	13,089
128	Syria	59,013	21,305,000	2,770	19	10.2	22.1	3.1	11,212	1,144	1,829	63	53,124
129	Taiwan	430,600	23,197,947	18,562	25	12.9	18.5	6.5	107,650	13,887	27,989	50	423,549
130	Tajikistan	5,640	6,977,000	808	42.2	18.7	27.5	5	2,380	445	282	158	1,956
131	Tanzania	23,057	46,218,000	499	56.4	14.8	25.5	4.5	13,004	1,925	1,038	185	2,854,202
132	Thailand	318,847	69,519,000	4,586	50.6	16	17.7	4.1	161,337	25,814	13,073	197	776,997

133	Trinidad & Tobago	20,398	1,317,714	15,480	33.4	19.4	28.4	4.7	6,813	1,322	959	138	8,353
134	Tunisia	44,291	10,549,100	4,199	37.2	22.4	27.3	6.4	16,476	3,691	2,835	130	5,351
135	Turkey	735,264	73,722,988	9,973	31.3	23.5	23.4	6.1	230,138	54,082	44,851	121	81,664
136	Uganda	17,011	32,939,800	516	42.3	11.9	17.8	7.8	7,196	856	1,327	65	1,980,582
137	Ukraine	137,929	45,668,028	3,020	49.7	37.7	47.3	6.8	68,551	25,844	9,379	276	203,906
138	United Arab Emirates	230,252	8,264,070	27,862	25.9	1.8	26.4	2.5	59,635	1,073	5,756	19	3,940
139	United Kingdom	2,246,079	62,300,000	36,053	12.5	38.9	47.3	8.7	280,760	109,216	195,409	56	69,898
140	United States	14,582,400	312,582,000	46,651	8.6	26.9	38.9	15.2	1,254,086	337,349	2,216,525	15	0
141	Uruguay	40,265	3,368,595	11,953	50.6	17.9	28	7.8	20,374	3,647	3,141	116	72,575
142	Venezuela	387,852	29,437,000	13,176	33.8	13.6	34	5.4	131,094	17,829	20,944	85	46,356
143	Vietnam	103,572	85,846,997	1,206	15.1	23.6	28.8	7.2	15,639	3,691	7,457	49	71,972,390
144	Yemen	26,365	24,800,000	1,063	27.1	7.3	43	4.8	7,145	522	1,266	41	111,618
145	Zambia	16,193	13,046,508	1,241	47.1	17.5	24.6	5.9	7,627	1,335	955	140	6,573,437
		61,737,918	6,354,337,810	9,716					11,148,970	3,132,490	5,708,145	110	

The Cost of Tax Abuse

Tax Justice Network													
Ranked by total tax evaded													
For Source of data see 'The Cost of Tax Abuse' briefing, November 2011													
www.taxjustice.net													
Record Number	Country	GDP	Population	GDP per head of population	Size of Shadow Economy	Tax burden overall %	Gov't spending as % of GDP	Health care spending as % of GDP	Size of Shadow Economy	Tax lost as a result of Shadow Economy	Total health care spending	Shadow economy as % of healthcare spending	Cost of tax evasion, local currency
		US\$m			\$	%	%	%	US\$m	US\$m	US\$m	%	m
1	United States	14,582,400	312,582,000	46,651	8.6	26.9	38.9	15.2	1,254,086	337,349	2,216,525	15	0
2	Brazil	2,087,890	190,755,799	10,945	39	34.4	41	8.4	814,277	280,111	175,383	160	481,791
3	Italy	2,051,412	60,705,991	33,793	27	43.1	48.8	8.7	553,881	238,723	178,473	134	183,817
4	Russia	1,479,819	142,914,136	10,355	43.8	34.1	34.1	4.8	648,161	221,023	71,031	311	6,940,116
5	Germany	3,309,669	81,724,000	40,498	16	40.6	43.7	10.5	529,547	214,996	347,515	62	165,547
6	France	2,560,002	65,821,885	38,893	15	44.6	52.8	11.2	384,000	171,264	286,720	60	131,873
7	Japan	5,497,813	127,720,000	43,046	11	28.3	37.1	8.3	604,759	171,147	456,318	38	14,347,246
8	China	5,878,629	1,339,724,852	4,388	12.7	18	20.8	4.3	746,586	134,385	252,781	53	896,351
9	United Kingdom	2,246,079	62,300,000	36,053	12.5	38.9	47.3	8.7	280,760	109,216	195,409	56	69,898
10	Spain	1,407,405	46,162,024	30,488	22.5	33.9	41.1	9	316,666	107,350	126,666	85	82,659
11	Canada	1,574,052	34,482,779	45,647	15.7	32.2	39.7	9.8	247,126	79,575	154,257	52	81,166
12	South Korea	1,014,483	48,219,000	21,039	28.8	26.6	30	6.5	271,881	72,320	65,941	110	83,902,586
13	India	1,729,010	1,210,193,422	1,429	22.2	18.6	27.2	4.2	383,840	71,394	72,618	98	3,262,719
14	Turkey	735,264	73,722,988	9,973	31.3	23.5	23.4	6.1	230,138	54,082	44,851	121	81,664
15	Belgium	467,472	10,839,905	43,125	21.9	46.5	50	11.1	102,376	47,605	51,889	92	36,656
16	Poland	468,585	38,092,000	12,301	27.2	34.9	43.3	7	127,455	44,482	32,801	136	138,339
17	Sweden	458,004	9,471,174	48,358	18.8	47.9	52.5	9.4	86,105	41,244	43,052	96	290,359
18	Netherlands	783,413	16,734,000	46,816	13.2	39.8	45.9	9.9	103,411	41,157	77,558	53	31,691
19	Australia	924,843	22,546,300	41,020	14	30.8	34.3	8.5	129,478	39,879	78,612	58	41,474
20	Norway	414,462	4,976,000	83,292	18.7	42.1	40.2	8.5	77,504	32,629	35,229	93	202,302
21	Greece	304,865	10,787,690	28,260	27.5	35.1	46.8	10.1	83,838	29,427	30,791	96	22,659
22	Denmark	310,406	5,579,204	55,636	17.7	49	51.8	9.9	54,942	26,921	30,730	88	153,991
23	Ukraine	137,929	45,668,028	3,020	49.7	37.7	47.3	6.8	68,551	25,844	9,379	276	203,906
24	Thailand	318,847	69,519,000	4,586	50.6	16	17.7	4.1	161,337	25,814	13,073	197	776,997
25	Mexico	1,039,662	112,336,538	9,255	30	8.2	23.7	5.9	311,899	25,576	61,340	42	319,696
26	South Africa	363,704	50,586,757	7,190	27.3	25.7	27.4	8.2	99,291	25,518	29,824	86	180,411
27	Argentina	368,712	40,117,096	9,191	25.3	26.1	24.7	7.4	93,284	24,347	27,285	89	96,902
28	Colombia	288,189	46,240,000	6,232	37.3	19.3	26.5	5.9	107,494	20,746	17,003	122	39,833,161
29	Portugal	228,538	10,555,853	21,650	23	37.7	46.1	10.6	52,564	19,817	24,225	82	15,259
30	Finland	238,801	5,394,389	44,268	17.7	43.2	49.5	8.8	42,268	18,260	21,014	87	14,060
31	Venezuela	387,852	29,437,000	13,176	33.8	13.6	34	5.4	131,094	17,829	20,944	85	46,355
32	Indonesia	706,558	237,641,326	2,973	18.9	13.3	26.8	2.3	133,539	17,761	16,251	109	158,070,661
33	Kazakhstan	142,987	16,594,000	8,617	41.1	27.7	28.8	3.9	58,768	16,279	5,576	292	2,401,100
34	Israel	217,333	7,798,600	27,868	22	33.5	42.9	8	47,813	16,017	17,387	92	58,944
35	Austria	376,162	8,416,982	44,691	9.7	42.9	49	10.2	36,488	15,653	38,369	41	12,053
36	Romania	161,624	21,436,000	7,540	32.6	28.5	37.6	5.4	52,689	15,016	8,728	172	49,404
37	Peru	153,845	29,400,000	5,233	58	16	17.3	4.5	89,230	14,277	6,923	206	40,403
38	Taiwan	430,600	23,197,947	18,562	25	12.9	18.5	6.5	107,650	13,887	27,989	50	423,549

39	Switzerland	523,772	7,856,600	66,666	8.5	29.4	32	10.7	44,521	13,089	56,044	23	13,089
40	Hungary	130,419	9,985,722	13,061	24.4	40.5	49.2	7.2	31,822	12,888	9,390	137	2,798,244
41	Czech Republic	192,152	10,542,080	18,227	18.4	36.2	42.9	7.1	35,356	12,799	13,643	94	238,571
42	Egypt	218,912	81,077,000	2,700	34.9	15.4	34	4.8	76,400	11,766	10,508	112	68,123
43	Philippines	199,589	94,013,200	2,123	41.6	14.1	17.3	3.7	83,029	11,707	7,385	159	516,283
44	Malaysia	237,804	28,667,000	8,295	30.9	15.3	26.3	4.3	73,481	11,243	10,226	110	35,639
45	Ireland	203,892	4,581,269	44,506	15.8	30.8	42	8.7	32,215	9,922	17,739	56	7,640
46	Morocco	91,196	32,372,000	2,817	34.9	26.9	29.1	5.3	31,827	8,562	4,833	177	72,773
47	Belarus	54,713	9,468,000	5,779	46.4	30.4	49.6	5.6	25,387	7,718	3,064	252	23,229,967
48	Chile	203,443	17,248,450	11,795	19.3	18.6	21.1	7.5	39,264	7,303	15,258	48	3,564,466
49	Pakistan	174,799	177,771,000	983	35.7	10.2	19.3	2.6	62,403	6,365	4,545	140	545,492
50	Bulgaria	47,714	7,364,570	6,479	35.3	33.3	37.3	7.1	16,843	5,609	3,388	166	8,413
51	New Zealand	126,679	4,418,600	28,669	12.4	34.5	41.1	9.7	15,708	5,419	12,288	44	7,262
52	Azerbaijan	51,092	9,111,100	5,608	58	17.7	31.1	4.3	29,633	5,245	2,197	239	4,301
53	Saudi Arabia	434,666	27,136,977	16,017	18.1	6.6	29.1	3.6	78,675	5,193	15,648	33	19,472
54	Slovakia	89,034	5,435,273	16,381	18.1	29.3	34.8	8	16,115	4,722	7,123	66	3,636
55	Slovenia	47,763	2,054,740	23,245	26.2	37.6	44.3	8.3	12,514	4,705	3,964	119	3,623
56	Croatia	60,852	4,290,612	14,183	32.1	23.3	40.7	7.8	19,533	4,551	4,746	96	25,442
57	Algeria	159,426	36,300,000	4,392	32.6	8	35.4	5.4	51,973	4,158	8,609	48	304,145
58	Singapore	222,699	5,183,700	42,961	12.9	14.2	17	3.3	28,728	4,079	7,349	56	5,385
59	Bolivia	19,786	10,426,154	1,898	66.1	28.5	34.8	4.5	13,079	3,727	890	419	25,943
60	Iran	331,015	75,814,000	4,366	18.3	6.1	28.3	5.5	60,576	3,695	18,206	20	30,407,146
61	Vietnam	103,572	85,846,997	1,206	15.1	23.6	28.8	7.2	15,639	3,691	7,457	49	71,972,390
62	Tunisia	44,291	10,549,100	4,199	37.2	22.4	27.3	6.4	16,476	3,691	2,835	130	5,351
63	Uruguay	40,265	3,368,595	11,953	50.6	17.9	28	7.8	20,374	3,647	3,141	116	72,575
64	Lithuania	36,306	3,207,100	11,321	32	30.6	37.4	6.6	11,618	3,555	2,396	148	9,421
65	Bangladesh	100,076	142,319,000	703	35.3	8.8	15.9	3.3	35,327	3,109	3,303	94	214,504
66	Ecuador	58,910	14,483,499	4,067	32.4	16	40.8	5.7	19,087	3,054	3,358	91	3,054
67	Sri Lanka	49,552	20,653,000	2,399	43.9	13.3	22.6	4.1	21,753	2,893	2,032	142	322,157
68	Cyprus	25,039	803,200	31,174	28	39.2	42.6	6	7,011	2,748	1,502	183	2,116
69	Ghana	31,306	24,233,431	1,292	40.6	20.6	42.4	7.8	12,710	2,618	2,442	107	3,797
70	Dominican Republic	51,577	9,378,818	5,499	31.9	15	19.1	5.6	16,453	2,468	2,888	85	91,438
71	Angola	84,391	19,618,000	4,302	46.6	6.1	41.6	3.3	39,326	2,399	2,785	86	215,901
72	Kenya	31,409	38,610,097	813	33.2	20.9	30.1	4.2	10,428	2,179	1,319	165	176,314
73	Lebanon	39,155	4,259,000	9,193	33.1	16.6	34.2	8.8	12,960	2,151	3,446	62	3,227,116
74	Bosnia and Herzegovina	16,888	3,843,126	4,394	33.6	37.6	50.3	10.3	5,674	2,134	1,739	123	3,200
75	Latvia	24,010	2,209,000	10,869	29.2	29.1	38.5	6.6	7,011	2,040	1,585	129	1,102
76	Luxembourg	55,096	511,840	107,643	9.7	36.5	37.2	6.8	5,344	1,951	3,747	52	1,502
77	Tanzania	23,057	46,218,000	499	56.4	14.8	25.5	4.5	13,004	1,925	1,038	185	2,854,202
78	Georgia	11,667	4,469,200	2,611	65.8	24.9	36.4	8.7	7,677	1,912	1,015	188	3,364
79	Estonia	18,674	1,340,194	13,934	31.2	32.3	39.9	6.1	5,826	1,882	1,139	165	22,583
80	Cote d'Ivoire	22,780	21,395,000	1,065	45.2	15.2	19.7	5.4	10,297	1,565	1,230	127	787,703
81	Botswana	14,857	2,031,000	7,315	33	30.2	40.2	7.6	4,903	1,481	1,129	131	9,994
82	Costa Rica	34,564	4,563,539	7,574	25.8	15.6	20.9	9.4	8,918	1,391	3,249	43	698,279
83	Zambia	16,193	13,046,508	1,241	47.1	17.5	24.6	5.9	7,627	1,335	955	140	6,573,437
84	Cameroon	22,394	19,406,100	1,154	32	18.5	18.5	5.3	7,166	1,326	1,187	112	667,237
85	Trinidad & Tobago	20,398	1,317,714	15,480	33.4	19.4	28.4	4.7	6,813	1,322	959	138	8,353

86	El Salvador	21,796	6,227,000	3,500	45.1	13	20	6	9,830	1,278	1,308	98	1,278
87	Jamaica	13,995	2,705,800	5,172	34.8	26	34.3	4.8	4,870	1,266	672	189	108,646
88	Honduras	15,400	8,215,313	1,875	48.3	16.3	21.8	6.3	7,438	1,121	970	125	22,915
89	Syria	59,013	21,305,000	2,770	19	10.2	22.1	3.1	11,212	1,144	1,829	63	53,124
90	Ethiopia	29,717	82,101,998	362	38.7	9.9	19.4	4.3	11,500	1,139	1,278	89	18,775
91	United Arab Emirates	230,252	8,264,070	27,862	25.9	1.8	26.4	2.5	59,635	1,073	5,756	19	3,940
92	Senegal	12,964	12,855,153	1,008	43.8	18.3	26.6	5.7	5,674	1,038	738	141	522,584
93	Albania	11,786	3,194,972	3,689	34.3	24.3	32.3	6.8	4,043	982	801	123	104,483
94	Macedonia	9,118	2,057,284	4,432	37.6	28.3	34.5	6.8	3,428	970	620	156	44,436
95	Jordan	27,574	6,328,716	4,357	18.5	18.3	36.1	9.4	5,101	934	2,592	36	663
96	Papua New Guinea	9,480	7,014,000	1,352	36.7	26.6	35	3.2	3,479	925	303	305	2,295
97	Namibia	12,170	2,324,000	5,237	30.3	24.8	29	6.9	3,688	915	840	109	6,466
98	Qatar	98,313	1,699,435	57,850	18.8	4.9	27	2	18,483	906	1,966	46	3,297
99	Uganda	17,011	32,939,800	516	42.3	11.9	17.8	7.8	7,196	856	1,327	65	1,980,582
100	Paraguay	18,475	6,381,940	2,895	38.8	11.8	14.8	6	7,168	846	1,109	76	3,975,539
101	Democratic Republic of the Congo	13,145	67,758,000	194	47.3	13.1	22.7	7.3	6,218	815	960	85	733,053
102	Iceland	12,594	318,452	39,548	15.6	40.1	57.8	9.2	1,965	788	1,159	68	92,231
103	Malta	7,987	412,970	19,340	27.2	36	44.8	7.3	2,172	782	583	134	602
104	Libya	62,360	6,423,000	9,709	33.7	3.4	43	3	2,015	715	1,871	38	893
105	Armenia	9,265	3,266,300	2,837	44	16.8	21.8	3.8	4,077	685	352	195	246,553
106	Gabon	13,011	1,534,000	8,482	47.5	9.9	20.1	2.6	6,180	612	338	181	307,940
107	Nepal	15,701	26,620,809	590	36.7	10.4	19.7	6	5,762	599	942	64	43,717
108	Cambodia	11,343	13,395,682	847	48.7	10.5	13.9	5.7	5,524	580	647	90	2,458,723
109	Benin	6,633	9,100,000	729	49.8	17.2	23	4.1	3,303	568	272	209	285,953
110	Mali	9,251	14,517,176	637	40.7	15	21.2	5.6	3,765	565	518	109	284,251
111	Nicaragua	6,551	5,815,524	1,126	44.6	18	25	9.4	2,922	526	616	85	11,460
112	Yemen	26,365	24,800,000	1,063	27.1	7.3	43	4.8	7,145	522	1,266	41	111,618
113	Madagascar	8,721	18,866,000	462	40.8	12.9	18.5	4.4	3,558	459	384	120	922,877
114	Tajikistan	5,640	6,977,000	808	42.2	18.7	27.5	5	2,380	445	282	158	1,968
115	Kyrgyzstan	4,616	5,418,300	852	40.4	23.3	29.3	5.7	1,865	435	263	165	20,335
116	Burkina Faso	8,820	15,730,977	561	40.5	12.1	21.6	5.9	3,572	432	520	83	217,538
117	Mauritius	9,729	1,280,924	7,595	22.7	19	25.8	5.5	2,208	420	535	78	12,714
118	Lesotho	2,132	2,194,000	972	30.5	63.1	51.2	7.6	650	410	162	253	2,901
119	Haiti	6,710	10,085,214	665	56.4	10.3	18.2	6.1	3,784	390	409	95	15,007
120	Malawi	5,106	13,077,160	390	41.8	16.5	38	9.1	2,134	352	465	76	53,176
121	Barbados	7,538	353,658	21,314	28.5	16.8	20.9	7.2	1,998	336	543	62	336
122	Mongolia	6,083	2,828,000	2,151	17.6	30.8	41	3.8	1,071	330	231	143	416,289
123	Kuwait	109,463	2,818,000	38,844	19.3	1.5	31.8	2	21,126	317	2,189	14	89
124	Republic of the Congo	11,898	4,140,000	2,874	46.4	5.3	26	2.7	5,521	293	321	91	147,263
125	Laos	7,492	6,348,800	1,180	29.6	12.5	18.2	4	2,218	277	300	93	2,226,225
126	Suriname	3,252	529,000	6,147	37.8	21.1	25.6	7.2	1,229	259	234	111	726
127	Oman	46,866	2,773,479	16,898	18.4	3	32.6	2.1	8,623	259	984	26	101
128	Guinea	4,511	10,217,591	441	39	14.7	17.4	5.5	1,759	259	248	104	1,571,866
129	Fiji	3,009	868,000	3,467	32.4	21.1	25	3.5	975	206	105	195	374
130	Bahrain	20,595	1,324,000	15,555	17.9	4.8	22.7	3.7	3,687	177	762	23	67
131	Chad	7,588	11274106	673	43.7	5.3	22.1	6.4	3,316	176	486	36	88,453
132	Guyana	2,222	784,894	2,831	33.7	20.2	48.6	8.1	749	151	180	84	30,403

133	Belize	1,432	312,698	4,579	42.9	22.7	28.2	4.5	614	139	64	216	279
134	Liberia	986	3,476,608	284	44.2	28.6	33.4	11.9	436	125	117	106	6,107
135	Cape Verde	1,648	491,575	3,352	35.4	20.6	31.1	4.4	583	120	73	166	9,815
136	Burundi	1,611	8,575,000	188	39.5	18	40	13	636	115	209	55	142,376
137	Sierra Leone	1,905	5,997,000	318	45.6	10.8	21	13.3	869	94	253	37	388,967
138	Maldives	1,480	317,280	4,665	29.5	21	63.1	13.7	437	92	203	45	0
139	Central African Republic	2,013	4,487,000	449	45	7.9	15.5	4.3	906	72	87	83	36,017
140	Gambia	807	1,776,000	454	44.3	19.2	26	5.5	358	69	44	155	1,922
141	Solomon Islands	679	542,287	1,252	33.6	24.1	47.3	5.3	228	55	36	153	407
142	Equatorial Guinea	14,007	720,000	19,454	31.4	0.9	25.5	1.9	4,398	40	266	15	19,923
143	Bhutan	1,516	708,265	2,140	28.7	9	34.6	5.5	435	39	83	47	0
144	Guinea-Bissau	879	1,520,830	578	40.9	10.2	38.8	8.6	360	37	76	49	18,456
145	Comoros	541	754,000	718	38.7	10.8	27.2	3.5	209	23	19	119	8,171
		61,737,918	6,354,337,810	9,716					11,148,970	3,132,490	5,708,145	110	

The Cost of Tax Abuse

Tax Justice Network		Ranked by tax evaded as a proportion of health care spending						For Source of data see 'The Cost of Tax Abuse' briefing				www.taxjustice.net			
Record Number	Country	GDP	Population	GDP per head of population	Size of Shadow Economy	Tax burden overall %	Gov't spending as % of GDP	Health care spending as % of GDP	Size of Shadow Economy	Tax lost as a result of Shadow Economy	Total health care spending	Shadow economy as % of healthcare spending	Cost of tax evasion, local currency		
		US\$m			\$	%	%	%		US\$m	US\$m	US\$m	m		
1	Bolivia	19,786	10,426,154	1,898	66.1	28.5	34.8	4.5	13,079	3,727	890	419	25,943		
2	Russia	1,479,819	142,914,136	10,355	43.8	34.1	34.1	4.8	648,161	221,023	71,031	311	6,940,116		
3	Papua New Guinea	9,480	7,014,000	1,352	36.7	26.6	35	3.2	3,479	925	303	305	2,295		
4	Kazakhstan	142,987	16,594,000	8,617	41.1	27.7	26.8	3.9	58,768	16,279	5,576	292	2,401,100		
5	Ukraine	137,929	45,668,028	3,020	49.7	37.7	47.3	6.8	68,551	25,844	9,379	276	203,906		
6	Lesotho	2,132	2,194,000	972	30.5	63.1	51.2	7.6	650	410	162	253	2,901		
7	Belarus	54,713	9,468,000	5,779	46.4	30.4	49.6	5.6	25,387	7,718	3,064	252	23,229,967		
8	Azerbaijan	51,092	9,111,100	5,608	58	17.7	31.1	4.3	29,633	5,245	2,197	239	4,301		
9	Belize	1,432	312,698	4,579	42.9	22.7	28.2	4.5	614	139	64	216	279		
10	Benin	6,633	9,100,000	729	49.8	17.2	23	4.1	3,303	568	272	209	285,953		
11	Peru	153,845	29,400,000	5,233	58	16	17.3	4.5	89,230	14,277	6,923	206	40,403		
12	Thailand	318,847	69,519,000	4,586	50.6	16	17.7	4.1	161,337	25,814	13,073	197	776,997		
13	Fiji	3,009	868,000	3,467	32.4	21.1	25	3.5	975	206	105	195	374		
14	Armenia	9,265	3,266,300	2,837	44	16.8	21.8	3.8	4,077	685	352	195	246,553		
15	Jamaica	13,995	2,705,800	5,172	34.8	26	34.3	4.8	4,870	1,266	672	189	108,646		
16	Georgia	11,667	4,469,200	2,611	65.8	24.9	36.4	8.7	7,677	1,912	1,015	188	3,364		
17	Tanzania	23,057	46,218,000	499	56.4	14.8	25.5	4.5	13,004	1,925	1,038	185	2,854,202		
18	Cyprus	25,039	803,200	31,174	28	39.2	42.6	6	7,011	2,748	1,502	183	2,116		
19	Gabon	13,011	1,534,000	8,482	47.5	9.9	20.1	2.6	6,180	612	338	181	307,940		
20	Morocco	91,196	32,372,000	2,817	34.9	26.9	29.1	5.3	31,827	8,562	4,833	177	72,773		
21	Romania	161,624	21,436,000	7,540	32.6	28.5	37.6	5.4	52,689	15,016	8,728	172	49,404		
22	Cape Verde	1,648	491,575	3,352	35.4	20.6	31.1	4.4	583	120	73	166	9,815		
23	Bulgaria	47,714	7,364,570	6,479	35.3	33.3	37.3	7.1	16,843	5,609	3,388	166	8,413		
24	Kenya	31,409	38,610,097	813	33.2	20.9	30.1	4.2	10,428	2,179	1,319	165	176,314		
25	Estonia	18,674	1,340,194	13,934	31.2	32.3	39.9	6.1	5,826	1,882	1,139	165	22,583		
26	Kyrgyzstan	4,616	5,418,300	852	40.4	23.3	29.3	5.7	1,865	435	263	165	20,335		
27	Brazil	2,087,890	190,755,799	10,945	39	34.4	41	8.4	814,277	280,111	175,383	160	481,791		
28	Philippines	199,589	94,013,200	2,123	41.6	14.1	17.3	3.7	83,029	11,707	7,385	159	516,283		
29	Tajikistan	5,640	6,977,000	808	42.2	18.7	27.5	5	2,380	445	282	158	1,958		
30	Macedonia	9,118	2,057,284	4,432	37.6	28.3	34.5	6.8	3,428	970	620	156	44,436		
31	Gambia	807	1,776,000	454	44.3	19.2	26	5.5	358	69	44	155	1,922		
32	Solomon Islands	679	542,287	1,252	33.6	24.1	47.3	5.3	228	55	36	153	407		
33	Lithuania	36,306	3,207,100	11,321	32	30.6	37.4	6.6	11,618	3,555	2,396	148	9,421		
34	Mongolia	6,083	2,828,000	2,151	17.6	30.8	41	3.8	1,071	330	231	143	416,289		
35	Sri Lanka	49,552	20,653,000	2,399	43.9	13.3	22.6	4.1	21,753	2,893	2,032	142	322,157		
36	Senegal	12,954	12,855,153	1,008	43.8	18.3	26.6	5.7	5,674	1,038	738	141	522,584		
37	Pakistan	174,799	177,771,000	983	35.7	10.2	19.3	2.6	62,403	6,365	4,545	140	545,492		
38	Zambia	16,193	13,046,508	1,241	47.1	17.5	24.6	5.9	7,627	1,335	955	140	6,573,437		

39	Trinidad & Tobago	20,398	1,317,714	15,480	33.4	19.4	28.4	4.7	6,813	1,322	959	138	8,353
40	Hungary	130,419	9,985,722	13,061	24.4	40.5	49.2	7.2	31,822	12,888	9,390	137	2,798,244
41	Poland	468,585	38,092,000	12,301	27.2	34.9	43.3	7	127,455	44,482	32,801	136	138,339
42	Malta	7,987	412,970	19,340	27.2	36	44.8	7.3	2,172	782	583	134	602
43	Italy	2,051,412	60,705,991	33,793	27	43.1	48.8	8.7	553,881	238,723	178,473	134	183,817
44	Botswana	14,857	2,031,000	7,315	33	30.2	40.2	7.6	4,903	1,481	1,129	131	9,994
45	Tunisia	44,291	10,549,100	4,199	37.2	22.4	27.3	6.4	16,476	3,691	2,835	130	5,351
46	Latvia	24,010	2,209,000	10,869	29.2	29.1	38.5	6.6	7,011	2,040	1,585	129	1,102
47	Cote d'Ivoire	22,780	21,395,000	1,065	45.2	15.2	19.7	5.4	10,297	1,565	1,230	127	787,703
48	Honduras	15,400	8,215,313	1,875	48.3	16.3	21.8	6.3	7,438	1,212	970	125	22,915
49	Bosnia and Herzegovina	16,888	3,843,126	4,394	33.6	37.6	50.3	10.3	5,674	2,134	1,739	123	3,200
50	Albania	11,786	3,194,972	3,689	34.3	24.3	32.3	6.8	4,043	982	801	123	104,483
51	Colombia	288,189	46,240,000	6,232	37.3	19.3	26.5	5.9	107,494	20,746	17,003	122	39,833,161
52	Turkey	735,264	73,722,988	9,973	31.3	23.5	23.4	6.1	230,138	54,082	44,851	121	81,664
53	Madagascar	8,721	18,866,000	462	40.8	12.9	18.5	4.4	3,558	459	384	120	922,877
54	Comoros	541	754,000	718	38.7	10.8	27.2	3.5	209	23	19	119	8,171
55	Slovenia	47,763	2,054,740	23,245	26.2	37.6	44.3	8.3	12,514	4,705	3,964	119	3,623
56	Uruguay	40,265	3,368,595	11,953	50.6	17.9	28	7.8	20,374	3,647	3,141	116	72,575
57	Egypt	218,912	81,077,000	2,700	34.9	15.4	34	4.8	76,400	11,766	10,508	112	68,123
58	Cameroun	22,394	19,406,100	1,154	32	18.5	18.5	5.3	7,166	1,326	1,187	112	667,237
59	Suriname	3,252	529,000	6,147	37.8	21.1	25.6	7.2	1,229	259	234	111	726
60	Malaysia	237,804	28,667,000	8,295	30.9	15.3	26.3	4.3	73,481	11,243	10,226	110	35,639
61	South Korea	1,014,483	48,219,000	21,039	26.8	26.6	30	6.5	271,881	72,320	65,941	110	83,992,586
62	Indonesia	706,558	237,641,326	2,973	18.9	13.3	19.2	2.3	133,539	17,761	16,251	109	158,070,661
63	Mali	9,251	14,517,176	637	40.7	15	21.2	5.6	3,765	565	518	109	284,251
64	Namibia	12,170	2,324,000	5,237	30.3	24.8	29	6.9	3,688	915	840	109	6,466
65	Ghana	31,306	24,233,431	1,292	40.6	20.6	42.4	7.8	12,710	2,618	2,442	107	3,797
66	Liberia	986	3,476,608	284	44.2	28.6	33.4	11.9	436	125	117	106	6,107
67	Guinea	4,511	10,217,591	441	39	14.7	17.4	5.5	1,759	259	248	104	1,571,866
68	India	1,729,010	1,210,193,422	1,429	22.2	18.6	27.2	4.2	383,840	71,394	72,618	98	3,262,719
69	El Salvador	21,796	6,227,000	3,500	45.1	13	20	6	9,830	1,278	1,308	98	1,278
70	Croatia	60,852	4,290,612	14,183	32.1	23.3	40.7	7.8	19,533	4,551	4,746	96	25,442
71	Sweden	458,004	9,471,174	48,358	18.8	47.9	52.5	9.4	86,105	41,244	43,052	96	290,359
72	Greece	304,865	10,787,690	28,260	27.5	35.1	46.8	10.1	83,838	29,427	30,791	96	22,659
73	Haiti	6,710	10,085,214	665	56.4	10.3	18.2	6.1	3,784	390	409	95	15,007
74	Bangladesh	100,076	142,319,000	703	35.3	8.8	15.9	3.3	35,327	3,109	3,303	94	214,504
75	Czech Republic	192,152	10,542,080	18,227	18.4	36.2	42.9	7.1	35,356	12,799	13,643	94	238,571
76	Norway	414,462	4,976,000	83,292	18.7	42.1	40.2	8.5	77,504	32,629	35,229	93	202,302
77	Laos	7,492	6,348,800	1,180	29.6	12.5	18.2	4	2,218	277	300	93	2,226,225
78	Israel	217,333	7,798,600	27,868	22	33.5	42.9	8	47,813	16,017	17,387	92	58,944
79	Belgium	467,472	10,839,905	43,125	21.9	46.5	50	11.1	102,376	47,605	51,889	92	36,656
80	Republic of the Congo	11,898	4,140,000	2,874	46.4	5.3	26	2.7	5,521	293	321	91	147,263
81	Ecuador	58,910	14,483,499	4,067	32.4	16	40.8	5.7	19,087	3,054	3,358	91	3,054
82	Cambodia	11,343	13,395,682	847	48.7	10.5	13.9	5.7	5,524	580	647	90	2,458,723
83	Argentina	368,712	40,117,096	9,191	25.3	26.1	24.7	7.4	93,284	24,347	27,285	89	96,902
84	Ethiopia	29,717	82,101,998	362	38.7	9.9	19.4	4.3	11,500	1,139	1,278	89	18,775
85	Denmark	310,405	5,579,204	55,636	17.7	49	51.8	9.9	54,942	26,921	30,730	88	153,991

86	Finland	238,801	5,394,389	44,268	17.7	43.2	49.5	8.8	42,268	18,260	21,014	87	14,060
87	Angola	84,391	19,618,000	4,302	46.6	6.1	41.6	3.3	39,326	2,399	2,785	86	215,901
88	South Africa	363,704	50,586,757	7,190	27.3	25.7	27.4	8.2	99,291	25,518	29,824	86	180,411
89	Dominican Republic	51,577	9,378,818	5,499	31.9	15	19.1	5.6	16,453	2,468	2,888	85	91,438
90	Nicaragua	6,551	5,815,524	1,126	44.6	18	25	9.4	2,922	526	616	85	11,460
91	Venezuela	387,852	29,437,000	13,176	33.8	13.6	34	5.4	131,094	17,829	20,944	85	46,355
92	Democratic Republic of the Congo	13,145	67,758,000	194	47.3	13.1	22.7	7.3	6,218	815	960	85	733,053
93	Spain	1,407,405	46,162,024	30,488	22.5	33.9	41.1	9	316,666	107,350	126,666	85	82,659
94	Guyana	2,222	784,894	2,831	33.7	20.2	48.6	8.1	749	151	180	84	30,403
95	Burkina Faso	8,820	15,730,977	561	40.5	12.1	21.6	5.9	3,572	432	520	83	217,536
96	Central African Republic	2,013	4,487,000	449	45	7.9	15.5	4.3	906	72	87	83	36,017
97	Portugal	228,538	10,555,853	21,650	23	37.7	46.1	10.6	52,564	19,817	24,225	82	15,256
98	Mauritius	9,729	1,280,924	7,595	22.7	19	25.8	5.5	2,208	420	535	78	12,714
99	Paraguay	18,475	6,381,940	2,895	38.8	11.8	14.8	6	7,168	846	1,109	76	3,975,539
100	Malawi	5,106	13,077,160	390	41.8	16.5	38	9.1	2,134	352	465	76	53,176
101	Iceland	12,594	318,452	39,548	15.6	40.1	57.8	9.2	1,965	788	1,159	68	92,231
102	Slovakia	89,034	5,435,273	16,381	18.1	29.3	34.8	8	16,115	4,722	7,123	66	3,636
103	Uganda	17,011	32,939,800	516	42.3	11.9	17.8	7.8	7,196	856	1,327	65	1,980,582
104	Nepal	15,701	26,620,809	590	36.7	10.4	19.7	6	5,762	599	942	64	43,717
105	Syria	59,013	21,305,000	2,770	19	10.2	22.1	3.1	11,212	1,144	1,829	63	53,124
106	Lebanon	39,155	4,259,000	9,193	33.1	16.6	34.2	8.8	12,960	2,151	3,446	62	3,227,116
107	Germany	3,309,669	81,724,000	40,498	16	40.6	43.7	10.5	529,547	214,996	347,515	62	165,547
108	Bahamas	7,538	353,658	21,314	26.5	16.8	20.9	7.2	1,998	336	543	62	336
109	France	2,560,002	65,821,885	38,893	15	44.6	52.8	11.2	384,000	171,264	286,720	60	131,873
110	Ireland	203,892	4,581,269	44,506	15.8	30.8	42	8.7	32,215	9,922	17,739	56	7,640
111	United Kingdom	2,246,079	62,300,000	36,053	12.5	38.9	47.3	8.7	280,760	109,216	195,409	56	69,888
112	Singapore	222,699	5,183,700	42,961	12.9	14.2	17	3.3	28,728	4,079	7,349	56	5,385
113	Burundi	1,611	8,575,000	188	39.5	18	40	13	636	115	209	55	142,376
114	China	5,878,629	1,339,724,852	4,388	12.7	18	20.8	4.3	746,586	134,385	252,781	53	896,351
115	Netherlands	783,413	16,734,000	46,816	13.2	39.8	45.9	9.9	103,411	41,157	77,558	53	31,691
116	Luxembourg	55,096	511,840	107,643	9.7	36.5	37.2	6.8	5,344	1,951	3,747	52	1,502
117	Canada	1,574,052	34,482,779	45,647	15.7	32.2	39.7	9.8	247,126	79,575	154,257	52	81,166
118	Australia	924,843	22,546,300	41,020	14	30.8	34.3	8.5	129,478	39,879	78,612	51	41,474
119	Taiwan	430,600	23,197,947	18,562	25	12.9	18.5	6.5	107,650	13,887	27,989	50	423,549
120	Vietnam	103,572	85,846,997	1,206	15.1	23.6	28.8	7.2	15,639	3,691	7,457	49	71,972,390
121	Guinea-Bissau	879	1,520,830	578	40.9	10.2	38.8	8.6	360	37	76	49	18,456
122	Algeria	159,426	36,300,000	4,392	32.6	8	35.4	5.4	51,973	4,158	8,609	48	304,145
123	Chile	203,443	17,248,450	11,795	19.3	18.6	21.1	7.5	39,264	7,303	15,258	48	3,554,466
124	Bhutan	1,516	708,265	2,140	28.7	9	34.6	5.5	435	39	83	47	0
125	Qatar	98,313	1,699,435	57,850	18.8	4.9	27	2	18,483	906	1,966	46	3,297
126	Maldives	1,480	317,280	4,665	29.5	21	63.1	13.7	437	92	203	45	0
127	New Zealand	126,679	4,418,600	28,669	12.4	34.5	41.1	9.7	15,708	5,419	12,288	44	7,262
128	Costa Rica	34,564	4,563,539	7,574	25.8	15.6	20.9	9.4	8,918	1,391	3,249	43	698,279
129	Mexico	1,039,662	112,336,538	9,255	30	8.2	23.7	5.9	311,899	25,576	61,340	42	319,696
130	Yemen	26,365	24,800,000	1,063	27.1	7.3	43	4.8	7,145	522	1,266	41	111,618
131	Austria	376,162	8,416,982	44,691	9.7	42.9	49	10.2	36,488	15,653	38,369	41	12,053
132	Libya	62,360	6,423,000	9,709	33.7	3.4	43	3	2,1015	715	1,871	38	893

133	Japan	5,497,813	127,720,000	43,046	11	28.3	37.1	8.3	604,759	171,147	456,318	38	14,347,246
134	Sierra Leone	1,905	5,997,000	318	45.6	10.8	21	13.3	869	94	253	37	388,967
135	Chad	7,588	11274106	673	43.7	5.3	22.1	6.4	3,316	176	486	36	88,453
136	Jordan	27,574	6,328,716	4,357	18.5	18.3	36.1	9.4	5,101	934	2,592	36	663
137	Saudi Arabia	434,666	27,136,977	16,017	18.1	6.6	29.1	3.6	78,675	5,193	15,648	33	19,472
138	Oman	46,866	2,773,479	16,898	18.4	3	32.6	2.1	8,623	259	984	26	101
139	Switzerland	523,772	7,856,600	66,666	8.5	29.4	32	10.7	44,521	13,089	56,044	23	13,089
140	Bahrain	20,595	1,324,000	15,555	17.9	4.8	25.7	3.7	3,687	177	762	23	67
141	Iran	331,015	75,814,000	4,366	18.3	6.1	28.3	5.5	60,576	3,695	18,206	20	30,407,146
142	United Arab Emirates	230,252	8,264,070	27,862	25.9	1.8	26.4	2.5	59,635	1,073	5,756	19	3,940
143	United States	14,582,400	312,582,000	46,651	8.6	26.9	38.9	15.2	1,254,086	337,349	2,216,525	15	0
144	Equatorial Guinea	14,007	720,000	19,454	31.4	0.9	25.5	1.9	4,398	40	266	15	19,923
145	Kuwait	109,463	2,818,000	38,844	19.3	1.5	31.8	2	21,126	317	2,189	14	89
		61,737,918	6,354,337,810	9,716					11,148,970	3,132,490	5,708,145	110	