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The Cost of Tax Abuse

A briefing paper on the cost of tax evasion worldwide

The Tax Justice Networkⁱ

November 2011

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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 place.

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 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 countryby-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.

 $wds.worldbank.org/external/default/WDSContentServer/WDSP/IB/2010/10/14/000158349_20101014160704/Rendered/INDECONTENTSERVER/RE$ X/WPS5356.txt table 3.3.6. Average data was used.

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.

 $^{^{}m ii}$ 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) accessed 11.11.11 (as were all documents noted)

See http://en.wikipedia.org/wiki/List_of_countries_by_population

See here http://www-

See http://www.heritage.org/index/Explore.aspx?view=by-variables

http://www.who.int/whosis/whostat/EN_WHS2011_Full.pdf

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

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										Tax lost as a		economy as	Cost of tax
					Size of		Gov't	Health care	Size of	result of	Total health		evasion,
Record	O Control of the Cont	<u> </u>	D 2 2 2 3 3 3		Shadow	Tax burden -	ding as	spending as	Shadow			hcare	local
		US\$'m	•	\$	%	%	%	%	US\$'m	US\$'m	m¦\$S∪	%	я (
	Albania	11,786	3,194,972	3,689	34.3	24.3	32.3	6.8	4,043	982	801	123	104,483
2	l Algeria	159,426	36,300,000		32.6	8	35.4	5.4	51,973	4,158	609'8	48	304,145
3	Angola	84,391	19,618,000		46.6	6.1	41.6	3.3	39,326	2,399	2,785	98	
4		368,712	40,117,096		25.3	26.1	24.7	7.4	93,284		27,285		
5		9,265		2,837	44	16.8	21.8	3.8	4,077				246,553
6		924,843	N	41,020	14	30.8	34.3	8.5	129,478	39,879	78,612	51	
7	Austria	376,162	8,416,982	44,691	9.7	42.9	49	10.2	36,488				
8		51,092		5,608	58	17.7	31.1	4.3	29,633		2,197		
9		7,538		,	26.5	16.8	20 9	7.2	1,998	336	543	62	
10		20,595	1,		17.9	4.8	25.7	3.7	3,687	177	762	23	
11	Bangladesh	100,076	142,319,000		35.3	8.8	15.9	3.3	35,327	3,109	3,303	94	214,504
12		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	l Belgium	467,472	10	43,125	21.9	46.5	50	11.1	102,376	,	51,889		36,656
14	Belize	1,432			42.9	22.7	28.2	4.5	614	139	64		
15	Benin	6,633	3	729	49.8	17.2	23	4.1	3,303	568	272	209	285,953
16		1,516		2,140	28.7	9	34.6	5.5	435	39	83	47	
17	Bolivia	19,786	10		66.1	28.5	34.8	4.5	13,079	3,727	890	419	
18		16,888		4,394	33.6	37.6	50.3	10.3		2,134	1,739	123	3,200
19		14,857	2,031,000		33	30.2	40.2	7.6	4,903	1,481	1,129	131	
20		2,087,890	190,755,799	1	39	34.4	41	8.4	814,277	280,111	175,383		481,791
21	Bulgaria	47,714	7,364,570		35.3	33.3	37.3	7 1	16,843	5,609	3,388		
22	Burkina Faso	8,820	1		40.5	12.1	21.6	5.9	3,572	432	520	83	217,538
23		1,611		188	39.5	18	40	13			209	55	
24	Cambodia	11,343	1	847	48.7	10.5	13.9	5.7	5,524	580	647	90	2
25	Cameroon	22,394		1,154	32	18.5	18.5		7,166	1,326	1,187	112	
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	
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	
29	Chad	7,588	11274106	673	43.7	5.3	22.1	6.4	3,316	176	486		
30		203,443	17,248,450	11,795	19.3	18.6	21.1	7.5	39,264	7,303	15,258		
31		5,878,629	1,339,724,852	4,388	12.7	18	20.8	4.3	746,586	134,385	252,781		
32	Colombia	288,189	46,240,000	6,232	37.3	19.3	26.5	5.9	107,494	20,746			39,833,161
33		541	754,000	718	38.7	10.8	27.2	3.5	209	23	19	119	8,171
34	Costa Rica	34,564	4.	7,574	25.8	15.6	20.9	94	8,918	1,391	3,249	43	698,279
35		22,780	2	1,065	45.2	15.2	19.7	5.4	10,297	1,565	1,230	127	787,703
36		60,852		14,183	32 1	23.3	40.7	7.8	19,533	4,551	4,746	96	
37	Cyprus	25,039	803,200	31,174	28	39.2	42.6	6	7,011	2,748	1,502	183	2,116
32	Crock Donablic	100 150	10 5/13 080	18 227	10 /	36 S	200	7 1	25 25	12 700	13 6/3	2	220 574

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	3,747 52	1,951	5,344	6.8	37.2	36.5	9.7	107,643	511,840	55,096	84 Luxembourg	84 Lu
8 9,421		3,555	11,618	6.6	37.4	30.6	32	11,321	3,207,100	36,306	Lithuania	83 Li
		715	21,015	ω	43	3.4	33.7	9,709	6,423,000	62,360	Libya	82 Li
6,107		125	436	11.9	33.4	28.6	44.2	284	3,476,608	986	Liberia	81 Li
3 2,90	162 253	410	650	7.6	51.2	63.1	30.5	972	2,194,000	2,132	Lesotho	80 Le
2 3,227,116	3,446 62	2,151	12,960	8.8	34.2	16.6	33.1	9,193	4,259,000	39,155	Lebanon	79 Le
	1,585 129	2,040	7,011	6.6	38.5	29.1	29.2	10,869	2,209,000	24,010	Latvia	78 La
2,2		277	2,218	4	18.2	12.5	29.6	1,180	6,348,800	7,492	Laos	77 La
l	263 165	435	1,865	5.7	29.3	23.3	40.4	852	5,418,300	4,616	Kyrgyzstan	76 K
		317	21,126	2	31.8	1.5	19.3	38,844	2,818,000	109,463	Kuwait	75 Kı
5 176,314	1,319 165	2,179	10,428	4.2	30.1	20.9	33.2	813	38,610,097	31,409	Kenya	74 K
2,			58,768	3.9	26.8	27 7	41.1	8,617	16,594,000	142,987	Kazakhstan	73 K
l	2,592 36		5,101	9.4	36.1	18.3	18.5	4,357	6,328,716	27,574	Jordan	72 Jc
			604,759	8.3	37 1	28.3	11	43,046	127,720,000	5,497,813	Japan	71 Ja
ı			4,870	4.8	34.3	26	34.8	5,172	2,705,800	13,995	Jamaica	70 Ja
ı		238,723	553,881	8.7	48.8	43.1	27	33,793	60,705,991	2,051,412	V	69 Italy
2 58,944	17,387 92	16,017	47,813	8	42.9	33.5	22	27,868	7,798,600	217,333	Israel	68 Is
		9,922	32,215	8.7	42	30.8	15.8	44,506	4,581,269	203,892	Ireland	67 lre
30,40		3,695	60,576	5.5	28.3	6.1	18.3	4,366	75,814,000	331,015	٥	66 Iran
		17,761	133,539	2.3	19.2	13.3	18.9	2,973	237,641,326	706,558	Indonesia	65 In
l		71,394	383,840	4.2	27.2	18.6	22.2	1,429	1,210,193,422	1,729,010	India	64 In
		788	1,965	9.2	57.8	40.1	15.6	39,548	318,452	12,594	Iceland	63 lo
		12,888	31,822	7.2	49.2	40.5	24.4	13,061	9,985,722	130,419	Hungary	62 H
		1,212	7,438	6.3	21.8	16.3	48.3	1,875	8,215,313	15,400	Honduras	61 H
5 15,007	409 95	390	3,784	6.1	18.2	10.3	56.4	665	10,085,214	6,710	Haiti	60 H
		151	749	8.1	48.6	20.2	33.7	2,831	784,894	2,222	Guyana	59 G
	76 49	37	360	8.6	38.8	10.2	40.9	578	1,520,830	879	Guinea-Bissau	58 G
l		259	1,759	5.5	17.4	14.7	39	441	10,217,591	4,511	Guinea	57 G
ı			83,838	10.1	46.8	35.1	27.5	28,260	10,787,690	304,865	Greece	56 G
			12,710	7.8	42.4	20.6	40.6	1,292	24,233,431	31,306	Ghana	55 G
			529,547	10.5	43.7	40.6	16	40,498	81,724,000	3,309,669	Germany	54 G
		1,912	7,677	8.7	36.4	24.9	65.8	2,611	4,469,200	11,667	Georgia	53 G
		69	358	5.5	26	19.2	44.3	454	1,776,000	807	Gambia	52 G
		612	6,180	2.6	20.1	9.9	47.5	8,482	1,534,000	13,011	Gabon	51 G
			384,000	11.2	52.8	44.6	15	38,893	65,821,885	2,560,002	France	50 Fr
7 14,060			42,268	8.8	49.5	43.2	17.7	44,268	5,394,389	238,801	Finland	49 Fi
			975	3.5	25	21.1	32.4	3,467	868,000	3,009		48 Fi
		1,139	11,500	4.3	19.4	9.9	38.7	362	82,101,998	29,717	Ethiopia	47 Et
		1,882	5,826	61	39.9	32.3	31.2	13,934	1,340,194	18,674	Estonia	46 Es
	266 15	40	4,398	1.9	25.5	0.9	31.4	19,454	720,000	14,007	Equatorial Guinea	45 E
		1,278	9,830	6	20	13	45.1	3,500	6,227,000	21,796	El Salvador	44 E
2 68,123	10,508 112	11,766	76,400	4.8	34	15.4	34.9	2,700	81,077,000	218,912	Egypt	43 E
		3,054	19,087	5.7	40.8	16	32.4	4,067	14,483,499	58,910	Ecuador	42 E
		2,468	16,453	5.6	19.1	15	31.9	5,499	9,378,818	51,577	Dominican Republic	41 D
8 153,991	30,730 88	26,921	54,942	9.9	51.8	49	17.7	55,636	5,579,204	310,405	Denmark	40 D
	300	010	0,210	۲.۵	1.22	10.1	47.0	194	01,100,0001	10,110	Politicolario i robablio oi rito conge	

		130	129		127	126	125	124		122	121	120	119	118	117	116	115	114	113	112	111	110	109	108	107	106	105	104		102	101	100	99	98		96	95	94	93	92	91	90	89	88	87
132 Thailand	Tanzania	Tajikistan	Taiwan	Syria	Switzerland	Sweden	Suriname	Sri Lanka	Spain	South Korea	South Africa	Solomon Islands	Slovenia	Slovakia	Singapore	Sierra Leone	Senegal	Saudi Arabia	Russia	Romania	Republic of the Congo	Qatar	109 Portugal	Poland	Philippines	Peru	Paraguay	Papua New Guinea	Pakistan	Oman	Norway	100 Nicaragua	99 New Zealand	Netherlands	Nepal	Namibia	95 Morocco	Mongolia	Mexico	Mauritius	Malta	90 Mali	89 Maldives	Malaysia	Malawi
318 847	23,057	5,640	430,600	59,013	523,772	458,004	3,252	49,552	1,407,405	1,014,483	363,704	679	47,763	89,034	222,699	1,905	12,954	434,666	1,479,819	161,624	11,898	98,313	228,538	468,585	199,589	153,845	18,475	9,480	174,799	46,866	414,462	6,551	126,679	783,413	15,701	12,170	91,196	6,083	1,039,662	9,729	7,987	9,251	1,480	237,804	5,106
69 519 000	46,218,000	6,977,000	23,197,947	21,305,000	7,856,600	9,471,174	529,000	20,653,000	46,162,024	48,219,000	50,586,757	542,287	2,054,740	5,435,273	5,183,700	5,997,000	12,855,153	27,136,977	142,914,136	21,436,000	4,140,000	1,699,435	10,555,853	38,092,000	94,013,200	29,400,000	6,381,940	7,014,000	177,771,000	2,773,479	4,976,000	5,815,524	4,418,600	16,734,000	26,620,809	2,324,000	32,372,000	2,828,000	112,336,538	1,280,924	412,970	14,517,176	317,280	28,667,000	13,077,160
4 586	499	808	18,562	2,770	66,666	48,358	6,147	2,399	30,488	21,039	7,190	1,252	23,245	16,381	42,961	318	1,008	16,017	10,355	7,540	2,874	57,850	21,650	12,301	2,123	5,233	2,895	1,352	983	16,898	83,292	1,126	28,669	46,816	590	5,237	2,817	2,151	9,255	7,595	19,340	637	4,665	8,295	390
50.6	56.4	42.2	25	19	8.5	18.8	37.8	43.9	22.5	26.8	27.3	33.6	26.2	18.1	12.9	45.6	43.8	18.1	43.8	32.6	46.4	18.8	23	27.2	41.6	58	38.8	36.7	35.7	18.4	18.7	44.6	12.4	13.2	36.7	30.3	34.9	17.6	30	22.7	27.2	40.7	29.5	30.9	41.8
16	14.8	18.7	12.9	10.2	29.4	47.9	21.1	13.3	33.9	26.6	25.7	24.1	37.6	29.3	14.2	10.8	18.3	6.6	34.1	28.5	5.3	4 9	37.7	34 9	14.1	16	11.8	26.6	10.2	3	42.1	18	34.5	39.8	10.4	24.8	26.9	30.8	8.2	19	36	15	21	15.3	16.5
17 7	25.5	27.5	18.5	22.1	32	52.5	25.6	22.6	41 1	30	27.4	47.3	44.3	34.8	17	21	26.6	29.1	34.1	37.6	26	27	46.1	43.3	17.3	17.3	14.8	35	19.3	32.6	40.2	25	41 1	45.9	19.7	29	29.1	41	23.7	25.8	44.8	21.2	63.1	26.3	38
4 1	4.5	5	6.5	3.1	10.7	9.4	7.2	4.1	9	6.5	8.2	5.3	8.3	8	3.3	13.3	5.7	3.6	4.8	5.4	2.7	2	10.6	7	3.7	4.5	6	3.2	2.6	2.1	8.5	9.4	9.7	9.9	6	6.9	5.3	3.8	5.9	5.5	7.3	5.6	13.7	4.3	9.1
161 337	13,004	2,380	107,650	11,212	44,521	86,105	1,229	21,753	316,666	271,881	99,291	228	12,514	16,115	28,728	869	5,674	78,675	648,161	52,689	5,521	18,483	52,564	127,455	83,029	89,230	7,168	3,479	62,403	8,623	77,504	2,922	15,708	103,411	5,762	3,688	31,827	1,071	311,899	2,208	2,172	3,765	437	73,481	2,134
25 814	1,925	445	13,887	1,144	13,089	41,244	259	2,893	107,350	72,320	25,518	55	4,705	4,722	4,079	94	1,038	5,193	221,023	15,016	293	906	19,817	44,482	11,707	14,277	846	925	6,365	259	32,629	526	5,419	41,157	599	915	8,562	330	25,576	420	782	565	92	11,243	352
13 073	1,038	282	27,989	1,829	56,044	43,052	234	2,032	126,666	65,941	29,824	36	3,964	7,123	7,349	253	738	15,648	71,031	8,728	321	1,966	24,225	32,801	7,385	6,923	1,109	303	4,545	984	35,229	616	12,288	77,558	942	840	4,833	231	61,340	535	583	518	203	10,226	465
197	185	158	50	63	23	96		ı	1	110	ı		119	66	56	37	141	33	311	172	91	46	82	136	159	206	76	305	140	26	93	85	44	53	64	109	177	143	42	78	134	109	45	110	76
776 997	2,854,202	1,958	423,549	53,124	13,089	290,359	726	322,157	82,659	83,902,586	180,411	407	3,620	3,636	5,385	388,967	522,584	19,472	6,940,116	49,40	147,26	3,29	15,259	138,339	516,28	40,40;	3,975,53	2,29	545,492	101	202,30	11,46	7,26	31,69	43,71	6,460	72,77	416,289	319,696	12,714	602	284,251		35,639	53,176

		-1			-1		-1		_1	-1			-1
	145 Zambia	144 Yemen	143 Vietnam	142 Venezuela	141 Uruguay	140 United States	139 United Kingdom	138 United Arab Emirates	137 Ukraine	136 Uganda	135 Turkey	134 Tunisia	133 Trinidad & Tobago
61,737,918	16,193	26,365	103,572	387,852	40,265	14,582,400	2,246,079	230,252	137,929	17,011	735,264	44,291	20,398
6,354,337,810	13,046,508	24,800,000	85,846,997	29,437,000	3,368,595	312,582,000	62,300,000	8,264,070	45,668,028	32,939,800	73,722,988	10,549,100	1,317,714
9,716	1,241	1,063	1,206	13,176	11,953	46,651	36,053	27,862	3,020	516	9,973	4,199	15,480
	47.1	27.1	15.1	33.8	50.6	8.6	12.5	25.9	49.7	42.3	31.3	37.2	33.4
	17.5	7.3	23.6	13.6	17.9	26.9	38.9	1.8	37.7	11.9	23.5	22.4	19.4
	24.6	43	28.8	34	28	38.9	47.3	26.4	47.3	17.8	23.4	27.3	28.4
	5.9	4.8	7.2	5.4	7.8	15.2	8.7	2.5	6.8	7.8	6.1	6.4	4.7
11,148,970	7,627	7,145	15,639	131,094	20,374	1,254,086	280,760	59,635	68,551	7,196	230,138	16,476	6,813
3,132,490	1,335	522	3,691	17,829	3,647	337,349	109,216	1,073	25,844	856	54,082	3,691	1,322
5,708,145	955	1,266	7,457	20,944	3,141	2,216,525	195,409	5,756	9,379	1,327	44,851	2,835	959
110	140	41	49	85	116	15	56	19	276	65	121	130	138
	6,573,437	111,618	71,972,390	46,355	72,575	0	69,898	3,940	203,906	1,980,582	81,664	5,351	8,353

Tax Justice Network	Network	Ranked by total tax evaded	al tax evaded		For Source o	of data see 'Th	For Source of data see 'The Cost of Tax Abuse' briefing, November 2011	Abuse' briefir	ng, November	<u>x</u>		www.taxjustice.net Shadow Cos
				GDP per	Size of		Gov't	Health care	Size of	Tax lost as a result of	Total health	
Record					Shadow	ž	spending as	ding as	<	Shadow	care	
Ľ	Country	GDP	Population	3	Economy	overall %	% of GDP		^	Economy	spending	spending
		US\$'m		₩.		%	%		m'\$SU	US\$'m	a B	. 7
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	. 1
2	Brazil	2,087,890	190,755,799			34 4	41	8.4	814,277	280,111	175,383	ı I
ω	Italy	2,051,412				43.1	48.8	8.7	553,881	238,723	178,473	ı I
4	Russia	1,479,819	_		43.8	34.1	34.1	4.8	648,161	221,023	71,031	ιI
	Germany	3,309,669					43.7	10.5	529,547	214,996	347,515	ιI
6	France	2,560,002	65,821,885	38,893	15		52.8	11.2	384,000	171,264	286,720	
7	Japan	5,497,813	127,720,000				37 1	8.3	604,759	171,147	456,318	
8	China	5,878,629	1,:				20.8	4.3	746,586	134,385	252,781	
9	United Kingdom	2,246,079			12.5	3	47.3	8.7	280,760	109,216	195,409	
	Spain	1,407,405					41.1	9	316,666	107,350	126,666	
11	Canada	1,574,052	34,482,779		15.7	32.2	39.7	9.8	247,126	79,575	154,257	
12	South Korea	1,014,483					30	6.5	271,881	72,320	65,941	
13	India	1,729,010	1	1,429	22.2		27.2	4.2	383,840	71,394	72,618	
14	Turkey	735,264	73,722,988			23.5	23.4	6.1	230,138	54,082	44,851	
15	Belgium	467,472		,			50	11.1	102,376	47,605	51,889	
	Poland	468,585	38,092,000				43 3	7	127,455	44,482	32,801	
17	Sweden	458,004	9,471,174		18.8		52.5	9.4	86,105	41,244	43,052	
18	Netherlands	783,413	16,734,000				45.9	9.9	103,411	41,157		
19	Australia	924,843			14		34.3	8.5	129,478	39,879		
20	20 Norway	414,462	4,976,000	83,292		42.1	40.2	8.5		32,629	35,229	
21	Greece	304,865					46.8	10.1		29,427		
22	Denmark	310,405			17.7		51.8	9.9	54,942	26,921		
23	Ukraine	137,929	45,668,028				47.3	6.8		25,844		
24	Thailand	318,847	69,519,000				17.7	4.1	161,337	25,814		
25	Mexico	1,039,662	112,336,538		30	8.2	23.7	5.9	311,899	25,576	61,340	
26	26 South Africa	363,704				25.7	27.4	8.2	99,291	25,518		
27	Argentina	368,712	40,117,096				24.7	7.4	93,284	24,347		
28	Colombia	288,189	46,240,000	6,232			26.5	5.9	107,494	20,746	17,003	
29	Portugal	228,538					46.1	10.6	52,564	19,817		
30	Finland	238,801				43.2	49.5	8.8	42,268	18,260		
	Venezuela	387,852	29,437,000		33.8	13.6	34	5.4	131,094	17,829	20,944	
32	Indonesia	706,558	237,641,326			13.3	19.2	2.3	133,539	17,761	16,251	
33	Kazakhstan	142,987	16,594,000			27 7	26.8	3.9	58,768	16,279	5,576	
	Israel	217,333	7,798,600			33.5	42.9	8	47,813	16,017		
	Austria	376,162			9.7	42.9	49	10.2	36,488	15,653		
	Romania	161,624		7,540	32.6	28.5	37.6	5.4	52,689	15,016		
	Peru	153,845	29,400,000				17.3	4.5	89,230	14,277	6,923	
၁၀	Taiwan	130 600				4	18 5	Я	107 650	13 887		

128	050		6 040	7 7	00	404	22 /	16 100	1 217 211	20 202	0E THE HOLD TO	7.
112	1,187	1,326	7,166	5.3	18.5	18.5	32	1,154	19,406,100	22,394	Cameroon	84 C;
140	955	1,335	7,627	5.9	24.6	17.5	47.1	1,241	13,046,508	16,193	Zambia	83 Za
43	3,249	1,391	8,918	9.4	20.9	15.6	25.8	7,574	4,563,539	34,564	Costa Rica	82 C
131	1,129	1,481	4,903	7.6	40.2	30.2	33	7,315	2,031,000	14,857	Botswana	81 Bo
127	1,230	1,565	10,297	5.4	19.7	15.2	45.2	1,065	21,395,000	22,780	Cote d'Ivoire	80 C
165	1,139	1,882	5,826	6.1	39.9	32.3	31.2	13,934	1,340,194	18,674	Estonia	79 Es
188	1,015	1,912	7,677	8.7	36.4	24.9	65.8	2,611	4,469,200	11,667	Georgia	78 G
185	1,038	1,925	13,004	4.5	25.5	14.8	56.4	499	46,218,000	23,057	Tanzania	77 Te
52	3,747	1,951	5,344	6.8	37.2	36.5	9.7	107,643	511,840	55,096	Luxembourg	76 Lu
129	1,585	2,040	7,011	6.6	38.5	29.1	29.2	10,869	2,209,000	24,010	Latvia	75 La
123	1,739	2,134	5,674	10.3	50.3	37.6	33.6	4,394	3,843,126	16,888	Bosnia and Herzegovina	74 Bo
62	3,446	2,151	12,960	8.8	34.2	16.6	33.1	9,193	4,259,000	39,155	Lebanon	73 Le
165	1,319	2,179	10,428	4.2	30.1	20.9	33.2	813	38,610,097	31,409	Kenya	72 Ke
86	2,785	2,399	39,326	3.3	41.6	6.1	46.6	4,302	19,618,000	84,391	Angola	71 Ar
85	2,888	2,468	16,453	5.6	19.1	15	31.9	5,499	9,378,818	51,577	Dominican Republic	70 D
107	2,442	2,618	12,710	7.8	42.4	20.6	40.6	1,292	24,233,431	31,306	Ghana	69 G
183	1,502	2,748	7,011	6	42.6	39.2	28	31,174	803,200	25,039	Cyprus	
142	2,032	2,893	21,753	4.1	22.6	13.3	43.9	2,399	20,653,000	49,552	Sri Lanka	
91	3,358	3,054	19,087	5.7	40.8	16	32.4	4,067	14,483,499	58,910	Ecuador	
94	3,303	3,109	35,327	33	15.9	8.8	35.3	703	142,319,000	100,076	Bangladesh	65 Ba
148	2,396	3,555	11,618	6.6	37.4	30.6	32	11,321	3,207,100	36,306	Lithuania	64 Li
116	3,141	3,647	20,374	7.8	28	17.9	50.6	11,953	3,368,595	40,265	Uruguay	63 U
130	2,835	3,691	16,476	6.4	27.3	22.4	37.2	4,199	10,549,100	44,291	Tunisia	62 Tu
49	7,457	3,691	15,639	7.2	28.8	23.6	15.1	1,206	85,846,997	103,572	Vietnam	61 Vi
20	18,206	3,695	60,576	5.5	28.3	6.1	18.3	4,366	75,814,000	331,015	an	60 Iran
419	890	3,727	13,079	4.5	34.8	28.5	66.1	1,898	10,426,154	19,786	Bolivia	59 Bo
56	7,349	4,079	28,728	3.3	17	14.2	12.9	42,961	5,183,700	222,699	Singapore	58 Si
48	8,609	4,158	51,973	5.4	35.4	8	32.6	4,392	36,300,000	159,426	Algeria	57 A
96	4,746	4,551	19,533	7.8	40.7	23.3	32.1	14,183	4,290,612	60,852	Croatia	56 Cı
119	3,964	4,705	12,514	8.3	44.3	37.6	26.2	23,245	2,054,740	47,763	Slovenia	55 SI
66	7,123	4,722	16,115	8	34.8	29.3	18.1	16,381	5,435,273	89,034	Slovakia	54 S
33	15,648	5,193	78,675	3.6	29.1	6.6	18.1	16,017	27,136,977	434,666	Saudi Arabia	53 S;
239	2,197	5,245	29,633	4.3	31.1	17.7	58	5,608	9,111,100	51,092	Azerbaijan	52 Az
44	12,288	5,419	15,708	9.7	41.1	34.5	12.4	28,669	4,418,600	126,679	New Zealand	51 N
166	3,388	5,609	16,843	7.1	37.3	33.3	35.3	6,479	7,364,570	47,714	Bulgaria	50 Bı
140	4,545	6,365	62,403	2.6	19.3	10.2	35.7	983	177,771,000	174,799	Pakistan	49 Pa
48	15,258	7,303	39,264	7.5	21.1	18.6	19.3	11,795	17,248,450	203,443	Chile	48 CI
252	3,064	7,718	25,387	5.6	49.6	30.4	46.4	5,779	9,468,000	54,713	Belarus	47 Be
177	4,833	8,562	31,827	5.3	29.1	26.9	34.9	2,817	32,372,000	91,196	Morocco	46 M
56	17,739	9,922	32,215	8.7	42	30.8	15.8	44,506	4,581,269	203,892	Ireland	45 Ire
110	10,226	11,243	73,481	4.3	26.3	15.3	30.9	8,295	28,667,000	237,804	44 Malaysia	44 M
159	7,385	11,707	83,029	3.7	17.3	14.1	41.6	2,123	94,013,200	199,589	3 Philippines	43 PI
112	10,508	11,766	76,400	4.8	34	15.4	34 9	2,700	81,077,000	218,912	gypt	42 E
94	13,643	12,799	35,356	7.1	42.9	36.2	18.4	18,227	10,542,080	192,152	Czech Republic	41 C:
137	9,390	12,888	31,822	7.2	49.2	4∪ ⊃	24.4	13,061	9,900,722	100,410	ligaly	
				1			2		0005 700	120 / 10	2020	2

486	176	3,316	6.4	22.1	5.3	43.7	673	11274106	7,588	ad	
762	177	3,687	3.7	25.7	4 8	17 9	15,555	1,324,000	20,595	Bahrain	130 Bal
105	206	975	3.5	25	21.1	32.4	3,467	868,000	3,009		129 Fiji
248	259	1,759	5.5	17.4	14.7	39	441	10,217,591	4,511	nea	128 Guinea
984	259	8,623	2.1	32.6	3	18.4	16,898	2,773,479	46,866	an	127 Oman
234	259	1,229	7.2	25.6	21.1	37.8	6,147	529,000	3,252	Suriname	126 Su
300	277	2,218	4	18.2	12.5	29.6	1,180	6,348,800	7,492	Š	125 Lac
321		5,521	2.7	26	5.3	46.4	2,874	4,140,000	11,898	Republic of the Congo	124 Re
2,189		21,126	2	31.8	1.5	19.3	38,844	2,818,000	109,463	vait	123 Kuwait
231		1,071	3.8	41	30.8	17.6	2,151	2,828,000	6,083	Mongolia	122 Mo
543	336	1,998	7.2	20.9	16.8	26.5	21,314	353,658	7,538	Bahamas	121 Bal
465	352	2,134	9.1	38	16.5	41.8	390	13,077,160	5,106	awi	120 Malawi
409	390	3,784	6.1	18.2	10.3	56.4	665	10,085,214	6,710	e.	119 Haiti
162	410	650	7.6	51.2	63.1	30.5	972	2,194,000	2,132	Lesotho	$\overline{}$
535	420	2,208	5.5	25.8	19	22.7	7,595	1,280,924	9,729	Mauritius	117 Ma
520	432	3,572	5.9	21.6	12.1	40.5	561	15,730,977	8,820	Burkina Faso	
263	435	1,865	5.7	29.3	23 3	40.4	852	5,418,300	4,616	Kyrgyzstan	
282	445	2,380	5	27.5	18.7	42.2	808	6,977,000	5,640	Tajikistan	14 Taji
384	459	3,558	4.4	18.5	12.9	40.8	462	18,866,000	8,721	Madagascar	113 Ma
1,266	522	7,145	4.8	43	7.3	27.1	1,063	24,800,000	26,365	Yemen	112 Yer
616	526	2,922	9.4	25	18	44.6	1,126	5,815,524	6,551	Nicaragua	111 Nic
518	565	3,765	5.6	21.2	15	40.7	637	14,517,176	9,251		110 Mali
272	568	3,303	4.1	23	17.2	49.8	729	9,100,000	6,633	in	109 Benin
647	580	5,524	5.7	13.9	10.5	48.7	847	13,395,682	11,343	Cambodia	108 Ca
942	599	5,762	6	19.7	10.4	36.7	590	26,620,809	15,701	oal	107 Nepal
338	612	6,180	2.6	20.1	9.9	47.5	8,482	1,534,000	13,011	oon	106 Gabon
352	685	4,077	3.8	21.8	16.8	44	2,837	3,266,300	9,265	Armenia	105 Arn
1,871	715	21,015	ω	43	3.4	33.7	9,709	6,423,000	62,360	/a	104 Libya
583	782	2,172	7.3	44.8	36	27.2	19,340	412,970	7,987	ta	103 Malta
1,159	788	1,965	9.2	57.8	40.1	15.6	39,548	318,452	12,594	Iceland	102 Ice
960	815	6,218	7.3	22.7	13.1	47.3	194	67,758,000	13,145	Democratic Republic of the Congo	101 Dei
1,109	846	7,168	6	14.8	11.8	38.8	2,895	6,381,940	18,475	Paraguay	100 Par
1,327	856	7,196	7.8	17.8	11.9	42.3	516	32,939,800	17,011	Uganda	99 Uga
1,966	906	18,483	2	27	4.9	18.8	57,850	1,699,435	98,313	ar	98 Qatar
840	915	3,688	6.9	29	24.8	30.3	5,237	2,324,000	12,170	Namibia	97 Na
303	925	3,479	3.2	35	26.6	36.7	1,352	7,014,000	9,480	Papua New Guinea	96 Pa
2,592	934	5,101	9.4	36.1	18.3	18.5	4,357	6,328,716	27,574	dan	95 Jordan
620	970	3,428	6.8	34.5	28.3	37.6	4,432	2,057,284	9,118	Macedonia	94 Ma
801	982	4,043	6.8	32.3	24.3	34.3	3,689	3,194,972	11,786	Albania	93 Alb
738		5,674	5.7	26.6	18.3	43.8	1,008	12,855,153	12,954	Senegal	92 Ser
5,756		59,635	2.5	26.4	1.8	25.9	27,862	8,264,070	230,252	United Arab Emirates	91 Uni
1,278		11,500	4.3	19.4	9.9	38.7	362	82,101,998	29,717) Ethiopia	90 Eth
1,829	1,144	11,212	3.1	22 1	10.2	19	2,770	21,305,000	59,013	<u>a</u>	89 Syr
970		7,438	6.3	21 8	163	48.3	1,875	8,215,313	15,400	Honduras	
672	1,266	4,8/0	48	د.4د	20	1	٥,١/٢	2,700,600	10,000	Idiod	or Januara
				٥	30	2	5 173	2 702 8001	13 995	מומו	71 12

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

Tax Justice Network	Network	Ranked by tax	Ranked by tax evaded as a proportion of health care spending	portion of he	alth care spe		For Source of data	data see 'The	e Cost of Tax	see 'The Cost of Tax Abuse' briefing		www.taxjustice.net	net
										Tay lost as a			Cost of tay
					Size of		Gov't	Health care		result of	Total health	% of	evasion,
	-)				ž	SE	ding as				hcare	local
	Conne	US\$'m	- opaianon	5	%	%	%	<u> </u>	Liss.m	LCGIIGIIIy	m.\$Srl	%	m
<u> </u>	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
ω		9,480		1,352	36.7	26.6	35	3.2	3,479	925	303	305	2,295
4	4 Kazakhstan	142,987	١	8,617	41.1	27.7	26.8	3.9	58,768	16,279		292	2,40
5	Ukraine	137,929			49.7	37 7	47 3	6.8	68,551	25,844	9,379	276	
6		2,132	2,194,000		30.5	63.1	51.2	7.6	650	410		253	
7	Belarus	54,713	9,468,000	5	46.4	30.4	49.6	56	25,387	7,718	3	252	73,229,96
8		51,092	9,111,100	5,608	58	17 7	31 1	4.3	29,633	5,245		239	4,30
9		1,432		4,579	42 9	22 7	28.2	4.5	614	139	64	216	27
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		3,467	32.4	21.1	25	3.5	975	206	105	195	374
14	Armenia	9,265			44	16.8	21.8	3.8	4,077	685	352	195	246,55
15	Jamaica	13,995			34.8	26	34.3	4.8	4,870	1,266	672	189	108,64
16		11,667	4,469,200		65.8	24 9	36 4	8.7	7,677	1,912	1,015	188	3,36
17		23,057	46,218,000		56.4	14.8	25.5	4.5	13,004	1,925	1,038	185	2,854,202
18		25,039	803,200	31,174	28	39.2	42.6	6	7,011	2,748	1,502	183	2,11
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	,	177	72,773
21	Romania	161,624	21,436,000	7,540	32.6	28.5	37.6	5.4	52,689	15,016		172	49,404
22	Cape Verde	1,648	491,575	3,352	35.4	20.6	31.1	4.4	583	120		166	9,81
23	Bulgaria	47,714		6,479	35.3	33.3	37.3	7 1	16,843	5,609	3,3	166	8,41
24	24 Kenya	31,409	3	813	33.2	20.9	30 1	4.2	10,428	2,179		165	176,314
25	Estonia	18,674		13,934	31.2	32.3	39.9	6.1	5,826	1,882		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	84	814,277	280,111	175,383	160	481,79
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		5,640		808	42.2	18.7	27.5	5	2,380	445	282	158	1,958
30		9,118		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		153	407
33	Lithuania	36,306	3,207,100	11,321	32	30.6	37.4	6.6	11,618	3,555	2,3	148	9,42
34	Mongolia	6,083		2,151	17.6	30.8	41	3.8	1,071	330		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		12,954	12,855,153	1,008	43.8	18.3	26.6	5.7	5,674	1,038	738	141	522,584
	Pakistan	174,799	177,771,000	983	35.7	10.2	19.3	2.6	62,403	6,365	4,545	140	545,492
28.	Zambia	16 193	13 046 508	1 241	47 1	17 5	2/8	ת	7 637	7 227	955	1/0	2 2 2 3 3

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

		130 Y	129 N	128 (127 N	126 N	125	124 E	123	122 A	121	120 \	119 T	118 A	117 (116 L	115	114 (113 E	112 S	13	110	109 F	108 E	107	106 L	105 S	104 N	103	102 s	2	100 1	99 F	98 N	97 F	96 (95 E	94 (93	92 E	91 \	90 N	89 [88	87 A	86 F
ibva	Austria	Yemen	Mexico	Costa Rica	New Zealand	Maldives	Qatar	Bhutan	Chile	Algeria	Guinea-Bissau	Vietnam	Taiwan	Australia	Canada	Luxembourg	Netherlands	China	Burundi	Singapore	United Kingdom	Ireland	France	Bahamas	Germany	Lebanon	Syria	Nepal	Uganda	Slovakia	Iceland	Malawi	Paraguay	Mauritius	Portugal	Central African Republic	Burkina Faso	Guyana	Spain	Democratic Republic of the Congd	Venezuela	Nicaragua	Dominican Republic	South Africa	87 Angola	86 Finland
62.360	376,162	26,365	1,039,662	34,564	126,679	1,480	98,313	1,516	203,443	159,426	879	103,572	430,600	924,843	1,574,052	55,096	783,413	5,878,629	1,611	222,699	2,246,079	203,892	2,560,002	7,538	3,309,669	39,155	59,013	15,701	17,011	89,034	12,594	5,106	18,475	9,729	228,538	2,013	8,820	2,222	1,407,405	13,145	387,852	6,551	51,577	363,704	84,391	238,801
6.423.000	8,416,982	24,800,000	112,336,538	4,563,539	4,418,600	317,280	1,699,435	708,265	17,248,450	36,300,000	1,520,830	85,846,997	23,197,947	22,546,300	34,482,779	511,840	16,734,000	1,339,724,852	8,575,000	5,183,700	62,300,000	4,581,269	65,821,885	353,658	81,724,000	4,259,000	21,305,000	26,620,809	32,939,800	5,435,273	318,452	13,077,160	6,381,940	1,280,924	10,555,853	4,487,000	15,730,977	784,894	46,162,024	67,758,000	29,437,000	5,815,524	9,378,818	50,586,757	19,618,000	5,394,389
9.709	44.691	1,063	9,255	7,574	28,669	4,665	57,850	2,140	11,795	4,392	578	1,206	18,562	41,020	45,647	107,643	46,816	4,388	188	42,961	36,053	44,506	38,893	21,314	40,498	9,193	2,770	590	516	16,381	39,548	390	2,895	7,595	21,650	449	561	2,831	30,488	194	13,176	1,126	5,499	7,190	4,302	44,268
33.7	9.7	27 1	30	25.8	12.4	29.5	18.8	28.7	19.3	32.6	40.9	15.1	25	14	15.7	9.7	13.2	12.7	39.5	12.9	12.5	15.8	15	26.5	16	33.1	19	36.7	42.3	18.1	15.6	41.8	38.8	22.7	23	45	40.5	33.7	22.5	47.3	33.8	44.6	31.9	27.3	46.6	17.7
3.4	42.9	7.3	8.2	15.6	34.5	21	4.9	9	18.6	œ	10.2	23.6	12.9	30.8	32.2	36.5	39.8	18	18	14.2	38.9	30.8	44.6	16.8	40.6	16.6	10.2	10.4	11.9	29.3	40.1	16.5	11.8	19	37.7	7.9	12.1	20.2	33.9	13.1	13.6	18	15	25.7	6.1	43.2
43	49	43	23.7	20.9	41.1	63.1	27	34 6	21.1	35.4	38.8	28.8	18.5	34.3	39.7	37.2	45.9	20.8	40	17	47.3	42	52.8	20.9	43.7	34.2	22.1	19.7	17.8	34.8	57.8	38	14.8	25.8	46.1	15.5	21.6	48.6	41.1	22.7	34	25	19.1	27.4	41.6	49.5
ω	10.2	4 8	5.9	9.4	9.7	13.7	2	5.5	7.5	5.4	8.6	7.2	6.5	8.5	9.8	6.8	9.9	4.3	13	သ	8.7	8.7	11.2	7.2	10.5	8.8	3.1	6	7.8	8	9.2	9.1	6	5.5	10.6	4.3	5.9	8.1	9	7.3	5.4	9.4	5.6	8.2	3.3	8.8
21.015	36,488	7,145	311,899	8,918	15,708	437	18,483	435	39,264	51,973	360	15,639	107,650	129,478	247,126	5,344	103,411	746,586	636	28,728	280,760	32,215	384,000	1,998	529,547	12,960	11,212	5,762	7,196	16,115	1,965	2,134	7,168	2,208	52,564	906	3,572	749	316,666	6,218	131,094	2,922	16,453	99,291	39,326	42,268
715	15,653	522	25,576	1,391	5,419	92	906	39	7,303	4,158	37	3,691	13,887	39,879	79,575	1,951	41,157	134,385	115	4,079	109,216	9,922	171,264	336	214,996	2,151	1,144	599	856	4,722	788	352	846	420	19,817	72	432	151	107,350	815	17,829	526	2,468	25,518	2,399	18,260
1.871	38.369	1,266	61,340	3,249	12,288	203	1,966	83	15,258	8,609	76	7,457	27,989	78,612	154,257	3,747	77,558	252,781	209	7,349	195,409	17,739	286,720	543	347,515	3,446	1,829	942	1,327	7,123	1,159	465	1,109	535	24,225	87	520	180	126,666	960	20,944	616	2,888	29,824	2,785	21,014
38	41	41	42	43	44	45	46	47	48	48	49	49	50	51	52	52	53	53	55	56	56	56	60	62	62	62	63	64	65	66	68	76	76	78	82	83	83	84	85	85	85	85	85	86	86	87
893	12,053	111,618	319,696	698,279	7,262	0	3,297	0	3,554,466	304,145	18,456	71,972,390	423,549	41,474	81,166	1,502	31,691	896,351	142,376	5,385	69,898	7,640	131,873	336	165,547	3,227,116	53,124	43,717	1,980,582	3,636	92,231	53,176	3,975,539	12,714	15,259	36,017	217,538	30,403	82,659	733,053	46,355	11,460	91,438	180,411	215,901	14,060

11,	11,148,970 3,132,490	11,148,970					9,716	6,354,337,810	61,737,918	
31.8 2 21,126 317 2,189	2	2	31.8 2	31.8	1.5	19.3	38,844	2,818,000	109,463	145 Kuwait
25.5 1.9 4,398 40 266	1.9	1.9	25.5 1.9	25.5	0.9	31.4	19,454	720,000	14,007	144 Equatorial Guinea
38.9 15.2 1,254,086 337,349 2,216,525	15.2 1,254,086	15.2 1,	_	38.9	26.9	8.6	46,651	312,582,000	14,582,400	143 United States
26.4 2.5 59,635 1,073 5,756	2.5 59,635	2.5	26.4 2.5	26.4	1.8	25.9	27,862	8,264,070	230,252	142 United Arab Emirates
28.3	5.5 60,576	5.5		28.3	6.1	18.3	4,366	75,814,000	331,015	141 Iran
25.7 3.7 3,687 177 762	3.7	3.7	25.7 3.7	25.7	4.8	17.9	15,555	1,324,000	20,595	140 Bahrain
32 10.7 44,521 13,089 56,044	10.7 44,521	10.7	32 10.7	32	29.4	8.5	66,666	7,856,600	523,772	139 Switzerland
32.6 2.1 8,623 259 984	2.1 8,623	2.1	32.6 2.1	32.6	3	18.4	16,898	2,773,479	46,866	138 Oman
29.1 3.6 78,675 5,193 15,648	3.6 78,675	3.6	29.1 3.6	29.1	6.6	18.1	16,017	27,136,977	434,666	137 Saudi Arabia
36 1 9 4 5,101 934 2,592	9.4 5,101	9.4		36.1	18.3	18.5	4,357	6,328,716	27,574	136 Jordan
22.1 6.4 3,316 176 486	6.4	6.4		22 1	 5.3	43.7	673	11274106	7,588	135 Chad
21 13.3 869 94 253			21 13.3	21	10.8	45.6	318	5,997,000	1,905	134 Sierra Leone
37.1 8.3 604,759 171,147 456,318	8.3	8.3		37.1	28.3	11	43,046	127,720,000	5,497,813	133 Japan