



TECHNICAL

NOTES & MANUALS

The IMF's World Revenue Longitudinal Database 2026 Update

Fayçal Sawadogo, Kiran Rimal, Maria Sarrabayrouse, Uzochukwu Alutu,
Grace Ashley, and Jia Chen

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This note presents the key updates and revenue development highlights of the 2026 version of the IMF's World Revenue Longitudinal Database (WoRLD), a comprehensive data set that tracks government revenue trends since the early 1980s, using the classification of the Government Finance Statistics Manual. With data for 195 countries, including 191 IMF member countries, WoRLD provides policymakers, researchers, and the public with invaluable insights into the evolution of the level and composition of revenues and tax revenues. Key updates for the 2026 publication include extending country coverage to Aruba and Liechtenstein and time coverage to 2024.

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Introduction

Taxation is a central pillar of state-building that shapes the trajectory of a country's development (Baer and others 2025). While taxes make up the bulk of government revenue globally, many countries also rely significantly on nontax revenues, including revenue from the extraction of nonrenewable natural resources such as oil, gas, and minerals; grants; and dividends from state-owned enterprises. Understanding the composition of both tax and nontax revenues, and how they interact, is therefore essential for assessing state tax capacity and fiscal policy more generally.

The World Revenue Longitudinal Database (WoRLD) is a comprehensive panel data set covering nearly all IMF member countries from the early 1980s. WoRLD is built entirely from IMF data—information largely reported in publicly available IMF country reports—and organized according to the IMF's Government Finance Statistics Manual, the internationally recognized standard for classifying government fiscal operations. The WoRLD methodology and definitions of variables are captured in the original technical note (Mansour and others 2025).

A key feature of WoRLD is its rigorous quality assurance process. Country data are sourced from the IMF's surveillance and lending activities and are discussed during consultations with national authorities. This ensures a high level of consistency and reliability, particularly for countries where statistical systems are still developing and where applying international standards can be challenging. By adhering to a unified methodological framework, WoRLD enables meaningful cross-country comparisons and provides robust insights into tax policy and revenue mobilization.

Compared with other international revenue databases, such as those produced by the Organisation for Economic Co-operation and Development, the European Union's economic data, the revenue statistics of the Inter-American Center of Tax administrations, and the United Nations' UNU-WIDER Government Revenue Dataset,¹ WoRLD offers broader country coverage, provides longer time periods, and covers both tax and nontax revenues. These features make WoRLD a unique source for fiscal analysis across diverse economic and geographic contexts.

¹ The Government Revenue Dataset is compiled from the IMF, the Organisation for Economic Co-operation and Development, and other regional and country-specific sources, making it challenging to ensure consistency across countries and over time. It was discontinued in 2025 and will no longer be updated (refer to <https://www.wider.unu.edu/news/decade-data-excellence-unu-wider-releases-final-update-government-revenue-dataset>).

Key Updates in the 2026 Release

The 2026 update of WoRLD broadens its country coverage and time horizon relative to the 2024 release. Two countries—Aruba and Liechtenstein—have been added, increasing the number of countries tracked from 193 to 195. The data set’s temporal coverage also extends through 2024 (previously up to 2022),² which increases the number of observations across all series. In Table 1, the summary of WoRLD coverage shows broadly similar coverage for the overlapping 1990–2022 period across vintages, with a modest uptick when including 2023–24, which captures new observations and some backfilled data.

Table 1. Evolution of WoRLD Coverage in the 2024 and 2026 Versions

	1990–2022 (2024 WoRLD)				1990–2022 (2026 WoRLD)				1990–2024 (2026 WoRLD)			
	Countries	Observations	Coverage (percent)	Mean Value (percent of GDP)	Countries	Observations	Coverage (percent)	Mean Value (percent of GDP)	Countries	Observations	Coverage (percent)	Mean Value (percent of GDP)
TotRev	193	5,318	84	28.99	193	5,331	84	28.88	195	5,768	85	28.9
TaxRev	193	5,205	82	16.53	193	5,240	82	16.42	195	5,677	83	16.5
TaxInc	189	4,807	76	6.15	190	4,868	76	6.21	192	5,263	77	6.25
TaxIncl	156	3,764	59	3.85	164	3,952	62	3.79	166	4,291	63	3.78
TaxIncC	163	3,945	62	2.82	168	4,032	63	2.84	170	4,379	64	2.86
TaxIncCRes	26	432	7	1.60	29	494	8	2.69	29	545	8	2.63
TaxIncO	109	2,223	35	0.63	117	2,400	38	0.59	120	2,618	38	0.58
TaxPro	121	2,657	42	0.78	130	2,885	45	0.77	132	3,156	46	0.76
TaxSal	187	4,659	73	7.34	189	4,757	75	7.44	191	5,149	75	7.45
TaxSalG	158	3,476	55	5.42	170	3,738	59	5.47	173	4,075	60	5.46
TaxSalGI	42	735	12	2.53	52	896	14	2.62	52	992	15	2.63
TaxSalExc	153	3,446	54	1.94	164	3,686	58	1.97	166	4,026	59	1.94
TaxSalUnal	120	2,470	39	1.46	135	2,791	44	1.37	140	3,046	45	1.35
TaxTra	184	4,621	73	1.98	185	4,681	74	1.96	187	5,090	74	1.95
TaxOth	175	3,986	63	1.20	178	4,069	64	0.88	180	4,361	64	0.87
SocialCon	124	3,063	48	4.84	126	3,136	49	4.91	128	3,374	49	4.87
Grants	173	4,399	69	2.92	173	4,477	70	2.89	174	4,816	71	2.85
RevOth	193	5,062	80	7.10	193	5,132	81	7.00	194	5,508	81	7.01
NonTaxRes	60	1,320	21	9.02	71	1,518	24	7.97	71	1,648	24	7.81
NonTaxOth	193	5,058	79	4.76	193	5,128	81	4.65	194	5,504	81	4.68
GDP_LCU	193	6,060	95		193	6,095	96					

Source: Authors, based on the 2024 and 2026 WoRLD versions.

Note: The “1990–2022 (2026 WoRLD)” panel uses the same sample as the “1990–2022 (2024 WoRLD)” column, to isolate the effect of adding Aruba and Liechtenstein on data coverage. The columns “Countries” and “Observations” are counts, and “Coverage” is the percentage of available data points to total data points. This percentage is low for certain series because some countries do not have revenues from certain sources—for example, not all countries have corporate income tax revenue from oil and gas companies. WoRLD = World Revenue Longitudinal Database.

² The composition of tax revenue is missing for certain countries for 2024 because of the update cycle and availability of data at the IMF and will be rectified in the 2027 update.

A major driver of changes in the 2026 WoRLD is the incorporation of revised GDP figures by several countries, reflecting updates to national accounts and GDP rebasing, and alignment of GDP series with fiscal years (instead of calendar years) for some countries. These revisions—often involving changes to base years or methodological improvements—have had a material impact on the data, which is presented as a ratio of GDP, even when revenue data in nominal local currency remained unchanged. In some countries, the previous version used nominal GDP in billions of local currencies for the calendar year while the revenue series was reported for the fiscal year—which differs from the calendar year for a small number of countries. In the 2026 version of WoRLD, some adjustments have thus been integrated to consider nominal GDP on a fiscal year basis, in line with the revenue collection period.

The 2026 release also features updates in revenue series definitions and values and expands tax revenue composition. First, data for the past three years (2020–22) of the previous version of WoRLD have been updated to reflect the latest revisions reported by governments. Second, coverage has improved where more detailed tax compositions are now available—for example, some previously unreported or missing components of taxes on income and profits or sales and production taxes have been filled with available data from IMF country files or the Government Finance Statistics Manual. Third, a few series were revised to be more aligned with the WoRLD methodology, ensuring consistency across countries and time. Overall, users may notice that some average values (reported in Table 1) shift slightly in those series because of these changes. For instance, the average values of the main revenue component—total revenue, tax revenue, social contributions, grants, and nontax revenue—only vary by a maximum of 0.11 percentage points of GDP. Finally, the definition of the variable “SalGType” previously capturing the nature of general sales tax has been revised to reflect the presence of value-added tax if the country has one and is empty otherwise. It thus also indicates the implementation date for countries that implemented it in 1980 or after.

The usual data quality checks were completed to ensure that WoRLD remains consistent across countries and over time. Table 2 presents descriptive statistics of the residuals for the main series—the difference between each main series and its components—and shows that these are not significantly different from zero.³ Negative residuals for variables such as other income taxes, unallocated taxes on sales and production, and other taxes are attributable to refunds that could not be allocated to more detailed tax categories because of unavailable detailed refund data by type of tax.

Table 2. Descriptive Statistics of the Residuals
(Percent of GDP)

Consistency Check for Residuals	Mean	Min	Max
TaxInc	–4.73E-09	–5.8E-05	3.02E-05
TaxRev	–1.01E-08	–6E-05	3.89E-05
TaxSal	–3.90E-09	–3.9E-05	5.17E-05
TotRev	–2.11E-09	–1.4E-05	1.13E-06

Source: Authors, based on the 2026 WoRLD.

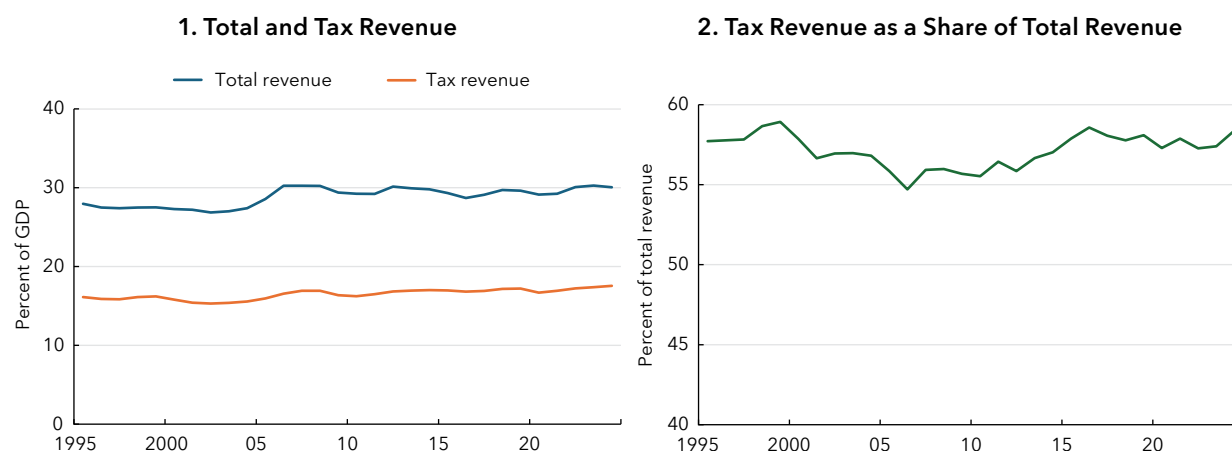
Note: The mean, minimum, and maximum for the residuals are due to decimal adjustments in nominal figures taken from various IMF data sources. WoRLD = World Revenue Longitudinal Database.

³ The nonsignificant residuals reflect decimal adjustments in nominal revenue figures.

Key Highlights

Government total revenue is broadly stable, around 30 percent of GDP since the early 2000s (Figure 1, panel 1). Tax revenues, however, have increased slightly, by about 1.5 percentage points of GDP. They make up roughly 57 percent of total government revenue in 2024 (Figure 1, panel 2). This implies that a substantial portion of government resources is derived from nontax revenue, including from natural resources, grants, social contributions, and a wide variety of fees and other nontax instruments.

Figure 1. Global Total and Tax Revenue Development

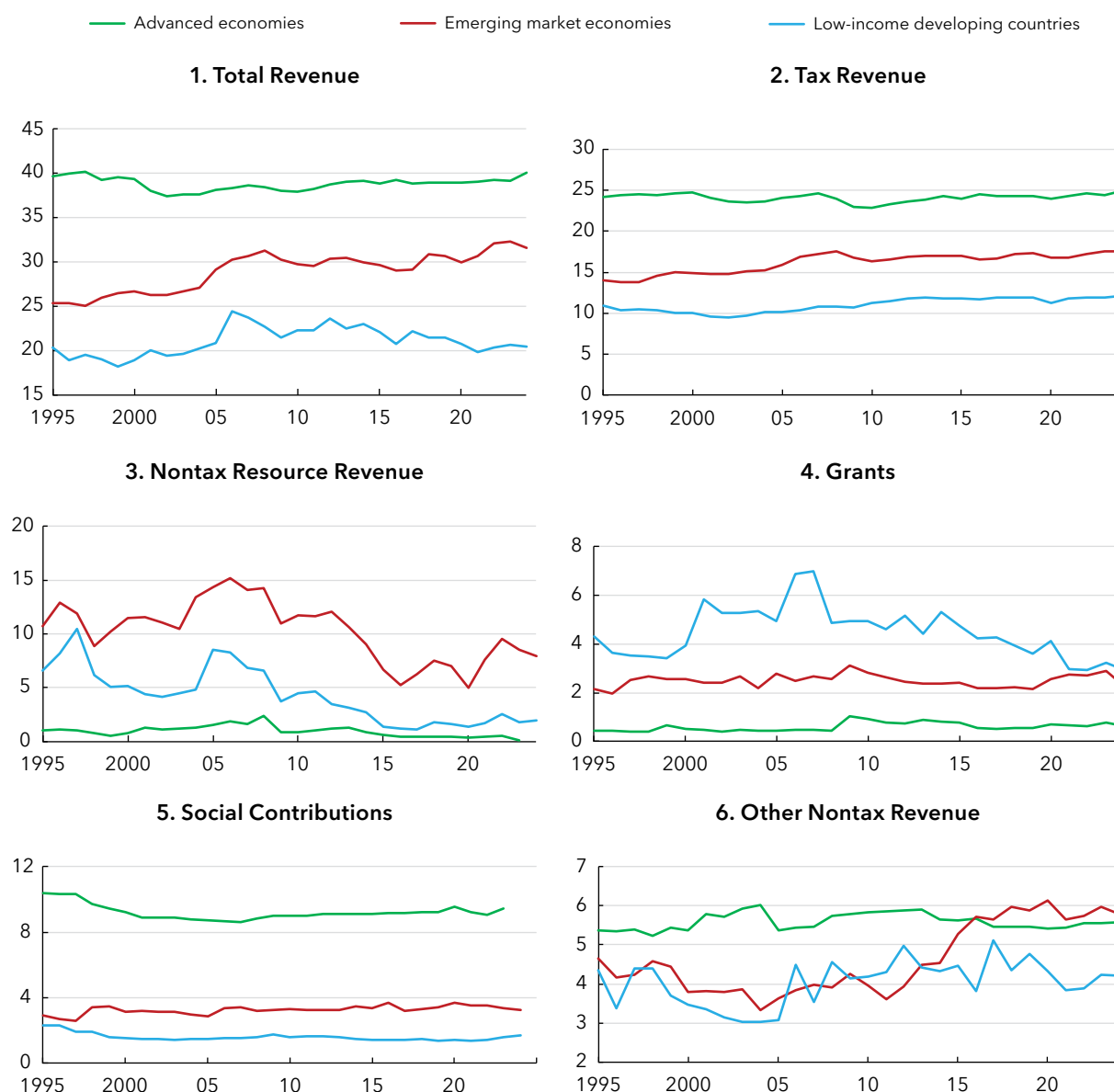


Source: Authors, based on the 2026 WoRLD.

Note: Figures are unweighted averages across countries. To maintain stable country coverage over the period, 1995 was selected as the starting year. WoRLD = World Revenue Longitudinal Database.

The evolution of revenue varies by country income groups. Total revenue in advanced economies has remained broadly stable at around 38 percent of GDP (Figure 2, panel 1), mainly driven by tax revenue (Figure 2, panel 2) and social contributions (Figure 2, panel 5). In emerging market economies, total revenue shows an upward trend driven by increases in both tax revenue (Figure 2, panel 2) and other nontax revenue (Figure 2, panel 6). In contrast, in low-income developing countries, total revenue has been trending down since 2007, with observed decreases in grants (Figure 2, panel 4) and nontax resource revenue (Figure 2, panel 3).

Figure 2. Evolution of Revenue, by Type and Income level
(Percent of GDP)

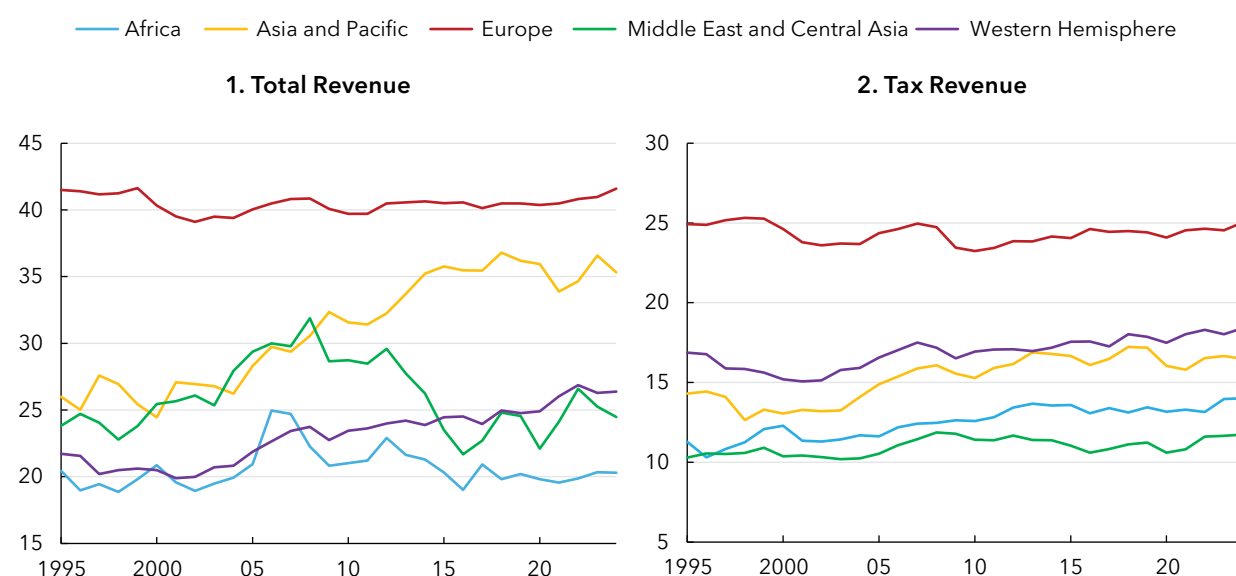


Source: Authors, based on the 2026 WoRLD.

Note: Figures are unweighted averages across countries. To maintain stable country coverage over the period, 1995 was selected as the starting year. Other nontax revenue includes other revenues not classified elsewhere in tax revenue, grants, social contributions, and nontax resource revenue. It was not always possible to identify the source of such revenue, but they may be important in countries rich in natural resources—for example, royalties, dividends, and profit shares. WoRLD = World Revenue Longitudinal Database.

Figure 3 illustrates how total revenue and tax revenue have evolved across regions since 1995. Europe consistently posts the highest ratios in both total and tax revenue (Figure 3, panel 1) and shows minor variation over time. The Asia and Pacific region displays a pronounced upward trajectory in total revenue accompanied by steady gains in tax revenue, especially since the early 2000s. The Western Hemisphere region also experiences gradual increases in both total revenue and tax revenue. Although Africa exhibits an increase in tax revenue over time, it continues to record the lowest revenue levels overall. Meanwhile, the Middle East and Central Asia region shows more fluctuations in total revenue while tax revenue is low and has grown slowly, underscoring these economies' heavier dependence on nontax resource revenue.

Figure 3. Total and Tax Revenue, by Region
(Percent of GDP)

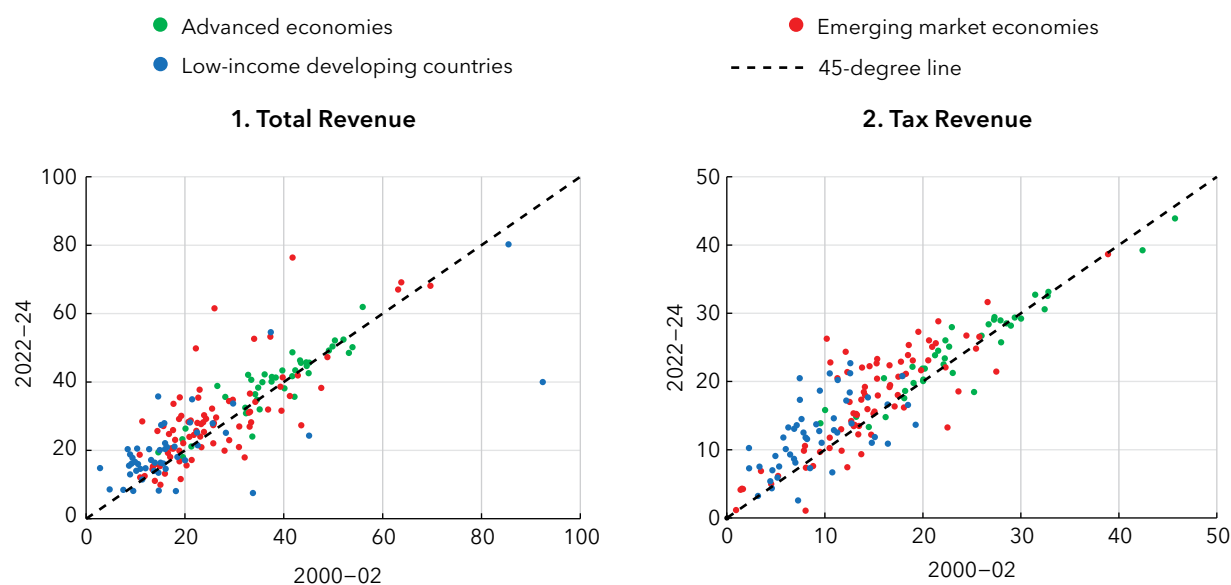


Source: Authors, based on the 2026 WoRLD.

Note: Figures are unweighted averages across countries. To maintain stable country coverage over the period, 1995 was selected as the starting year. WoRLD = World Revenue Longitudinal Database.

Figure 4 compares changes in the total revenue (panel 1) and tax revenue (panel 2) between 2000–02 and 2022–24 across income groups. In both panels, advanced economies appear more tightly clustered, reflecting more stable revenue ratios over time. For emerging market economies and low-income developing countries, a wider dispersion appears around the 45-degree line, showing heterogeneous revenue dynamics across these countries, with several countries experiencing sizable gains relative to their early-2000s positions.

Figure 4. Change in Total and Tax Revenue, by Income Level
(Mean, percent of GDP)



Source: Authors, based on the 2026 WoRLD.

Note: Figures are unweighted averages across countries. WoRLD = World Revenue Longitudinal Database.

Conclusion

The 2026 WoRLD release delivers a more extensive and consistent data set for revenue and fiscal policy analysis. Users will find broader country and time coverage, updates to selected series following definitional improvement, and improved data consistency. These improvements strengthen the analytical value of the data set for policymakers and researchers and support more accurate comparisons of government revenue trends across countries and time. WoRLD will continue to be updated annually, with the next release incorporating data for 2025 and revisions for 2023 and 2024.

ANNEX 1. Coverage of WoRLD, by IMF Income Group

	Advanced Economies			Emerging Market Economies			Low-Income Developing Countries		
	Countries	Observations	Coverage (percent)	Countries	Observations	Coverage (percent)	Countries	Observations	Coverage (percent)
TotRev	40	1,287	92	97	2,806	83	58	1,675	83
TaxRev	40	1,278	91	97	2,736	81	58	1,663	82
TaxInc	40	1,159	83	94	2,569	76	58	1,535	76
TaxIncl	40	1,157	83	80	2,120	62	46	1,014	50
TaxIncC	39	1,117	80	83	2,213	65	48	1,049	52
TaxIncCRes	0	0	0	22	468	14	7	77	4
TaxIncO	31	800	57	54	1,141	34	35	677	33
TaxPro	36	1,030	74	70	1,684	50	26	442	22
TaxSal	40	1,154	82	93	2,510	74	58	1,485	73
TaxSalG	36	1,026	73	89	2,107	62	48	942	46
TaxSalGI	0	0	0	28	609	18	24	383	19
TaxSalExc	37	1,063	76	83	2,082	61	46	881	43
TaxSalUnal	37	1,063	76	67	1,421	42	36	562	28
TaxTra	36	1,054	75	94	2,551	75	57	1,485	73
TaxOth	39	1,044	75	89	2,158	64	52	1,159	57
SocialCon	39	1,136	81	64	1,637	48	25	601	30
Grants	30	832	59	87	2,373	70	57	1,611	79
RevOth	39	1,143	82	97	2,700	80	58	1,665	82
NonTaxRes	3	55	4	44	1,095	32	24	498	24
NonTaxOth	39	1,143	82	97	2,697	79	58	1,664	82

Source: Authors, based on the 2026 WoRLD.

Note: The columns "Countries" and "Observations" are counts, and "Coverage" is the percentage of available data points to total data points. This percentage is low for certain series because some countries do not have revenues from certain sources—for example, not all countries have corporate income tax revenue from oil and gas companies. WoRLD = World Revenue Longitudinal Database.

ANNEX 2. Coverage of WoRLD, by IMF Region

	Sub-Saharan Africa			Asia and Pacific			Europe			Middle East and Central Asia			Western Hemisphere		
	Countries	Observations	Coverage (percent)	Countries	Observations	Coverage (percent)	Countries	Observations	Coverage (percent)	Countries	Observations	Coverage (percent)	Countries	Observations	Coverage (percent)
TotRev	45	1,330	84	37	1,063	82	46	1,421	88	32	974	87	35	980	80
TaxRev	45	1,325	84	37	1,038	80	46	1,399	87	32	965	86	35	950	78
TaxInc	45	1,288	82	36	950	73	46	1,284	80	30	834	74	35	907	74
TaxIncl	36	873	55	30	752	58	46	1,278	79	27	685	61	27	703	57
TaxIncC	37	896	57	31	764	59	45	1,238	77	29	756	68	28	725	59
TaxIncCRes	10	157	10	4	98	8	1	18	1	9	160	14	5	112	9
TaxIncO	32	656	42	19	385	30	31	747	46	14	278	25	24	552	45
TaxPro	20	398	25	23	524	40	38	1,024	64	21	453	40	30	757	62
TaxSal	45	1,273	81	36	927	72	46	1,286	80	29	757	68	35	906	74
TaxSalG	40	865	55	29	677	52	45	1,225	76	26	564	50	33	744	61
TaxSalGI	20	321	20	8	152	12	4	76	5	9	209	19	11	234	19
TaxSalExc	37	778	49	27	650	50	45	1,237	77	26	585	52	31	776	63
TaxSalUnal	30	473	30	26	567	44	39	1,043	65	17	287	26	28	676	55
TaxTra	45	1,287	82	33	865	67	45	1,240	77	29	806	72	35	892	73
TaxOth	39	925	59	34	815	63	45	1,185	74	30	724	65	32	712	58
SocialCon	19	486	31	20	476	37	45	1,269	79	16	432	39	28	711	58
Grants	44	1,276	81	33	905	70	34	893	55	32	914	82	31	828	68
RevOth	45	1,325	84	37	1,031	80	45	1,263	78	32	941	84	35	948	77
NonTaxRes	22	490	31	10	203	16	3	71	4	24	634	57	12	250	20
NonTaxOth	45	1,323	84	37	1,031	80	45	1,263	78	32	939	84	35	948	77

Source: Authors, based on the 2026 WoRLD.

Note: The columns "Countries" and "Observations" are counts, and "Coverage" is the percentage of available data points to total data points. This percentage is low for certain series because some countries do not have revenues from certain sources—for example, not all countries have corporate income tax revenue from oil and gas companies. WoRLD = World Revenue Longitudinal Database.

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