

## Chapter 4. Country tables, 1990-2016

*Chapter 4 provides a summary of tax revenues by category and by level of government for each OECD country from 1990-2016.*



#### 4.1. Tax revenue and % of GDP by selected tax category and by level of government

In all of the following tables the symbol (...) indicates not available/or not applicable. The main series in this chapter cover the years 1990 to 2016. Figures referring to 1965-1989, 1991-1999, 2001-2009 and 2011-2014 have been omitted because of lack of space. A complete series is, however, available on line. Data for 1955 and 1960 (for nineteen OECD countries) are provided in part V of the 1998 edition of this Report.

The Gross Domestic Product (GDP) figures are based on the 2008 System of National Accounts (SNA) for all OECD countries.

##### **Box 4.1. Treatment of capital transfers**

Some tables refer to the treatment of the capital transfers that some countries make to account for taxes that have been assessed but not collected. The capital transfer has been subtracted from the total tax revenue and this reduction has been allocated between tax headings in proportion to their tax revenues.

This applies to the following countries:

- Denmark from 1971.
- France from 1992.
- Greece for 1999 and 2000.
- Lithuania from 1999.
- Spain from 1995.


**Table 4.1. Australia, tax revenue and % of GDP by selected tax category**

	Billion AUD					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>116.5</b>	<b>214.8</b>	<b>358.0</b>	<b>463.4</b>	<b>487.1</b>	<b>28.1</b>	<b>30.5</b>	<b>25.3</b>	<b>27.9</b>	<b>27.8</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>66.5</b>	<b>124.4</b>	<b>202.2</b>	<b>262.4</b>	<b>278.8</b>	<b>16.1</b>	<b>17.7</b>	<b>14.3</b>	<b>15.8</b>	<b>15.9</b>
1100 Of individuals	50.1	81.0	138.2	191.7	198.5	12.1	11.5	9.8	11.6	11.3
1200 Corporate	16.5	43.4	64.0	70.6	80.2	4.0	6.2	4.5	4.3	4.6
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>7.1</b>	<b>9.6</b>	<b>18.5</b>	<b>23.4</b>	<b>23.8</b>	<b>1.7</b>	<b>1.4</b>	<b>1.3</b>	<b>1.4</b>	<b>1.4</b>
<b>4000 Taxes on property</b>	<b>10.4</b>	<b>18.8</b>	<b>33.5</b>	<b>49.6</b>	<b>52.6</b>	<b>2.5</b>	<b>2.7</b>	<b>2.4</b>	<b>3.0</b>	<b>3.0</b>
4100 Recurrent taxes on immovable property	6.1	9.1	19.9	27.1	29.2	1.5	1.3	1.4	1.6	1.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	4.3	9.8	13.6	22.5	23.4	1.0	1.4	1.0	1.4	1.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>32.4</b>	<b>61.9</b>	<b>103.8</b>	<b>128.0</b>	<b>131.9</b>	<b>7.8</b>	<b>8.8</b>	<b>7.3</b>	<b>7.7</b>	<b>7.5</b>
5100 Taxes on production, sale, transfer, etc	27.2	56.2	92.0	110.2	113.2	6.6	8.0	6.5	6.6	6.4
5110 General taxes	9.4	25.8	49.3	61.8	64.3	2.3	3.7	3.5	3.7	3.7
5111 Value added taxes	0.0	23.9	48.1	60.3	62.7	0.0	3.4	3.4	3.6	3.6
5120 Taxes on specific goods and services	17.8	30.3	42.7	48.4	48.9	4.3	4.3	3.0	2.9	2.8
5121 Excises	12.0	19.8	26.7	22.5	22.8	2.9	2.8	1.9	1.4	1.3
5200 Taxes on use of goods and perform activities	5.2	5.7	11.7	17.8	18.8	1.3	0.8	0.8	1.1	1.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	0.2	6.7	9.4	9.1	..	0.0	0.5	0.6	0.5
Transfer component	..	0.0	4.4	6.7	6.7	..	0.0	0.3	0.4	0.4
Tax expenditure component	..	0.2	2.4	2.8	2.4	..	0.0	0.2	0.2	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Australian Bureau of Statistics.


StatLink  <http://dx.doi.org/10.1787/888933859703>

**Table 4.2. Australia, tax revenue and % of GDP by level of government and main taxes**

	Billion AUD					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>92.6</b>	<b>175.7</b>	<b>287.1</b>	<b>367.6</b>	<b>387.4</b>	<b>22.3</b>	<b>24.9</b>	<b>20.3</b>	<b>22.2</b>	<b>22.1</b>
1000 Taxes on income, profits and capital gains	66.5	124.4	202.2	262.4	278.8	16.1	17.7	14.3	15.8	15.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.3	0.1	0.5	0.7	0.6	0.3	0.0	0.0	0.0	0.0
4000 Taxes on property	0.2	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	24.5	51.1	84.4	104.6	108.0	5.9	7.3	6.0	6.3	6.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	<b>19.7</b>	<b>32.7</b>	<b>58.4</b>	<b>79.1</b>	<b>82.3</b>	<b>4.7</b>	<b>4.6</b>	<b>4.1</b>	<b>4.8</b>	<b>4.7</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	5.8	9.5	18.0	22.7	23.2	1.4	1.3	1.3	1.4	1.3
4000 Taxes on property	6.0	12.4	21.1	33.0	35.2	1.4	1.8	1.5	2.0	2.0
5000 Taxes on goods and services	7.9	10.8	19.3	23.4	23.9	1.9	1.5	1.4	1.4	1.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Local government</b>										
<b>Total tax revenue</b>	<b>4.2</b>	<b>6.4</b>	<b>12.4</b>	<b>16.6</b>	<b>17.4</b>	<b>1.0</b>	<b>0.9</b>	<b>0.9</b>	<b>1.0</b>	<b>1.0</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	4.2	6.4	12.4	16.6	17.4	1.0	0.9	0.9	1.0	1.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Australian Bureau of Statistics.

StatLink  <http://dx.doi.org/10.1787/888933859722>


**Table 4.3. Austria, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>54.0</b>	<b>90.3</b>	<b>121.2</b>	<b>148.5</b>	<b>149.2</b>	<b>39.3</b>	<b>42.3</b>	<b>41.0</b>	<b>43.1</b>	<b>42.2</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>13.8</b>	<b>25.6</b>	<b>34.0</b>	<b>44.8</b>	<b>41.8</b>	<b>10.0</b>	<b>12.0</b>	<b>11.5</b>	<b>13.0</b>	<b>11.8</b>
1100 Of individuals	11.3	19.9	27.1	35.8	32.3	8.2	9.3	9.2	10.4	9.1
1200 Corporate	1.9	4.2	5.5	7.7	8.4	1.4	1.9	1.9	2.2	2.4
1300 Unallocable between 1100 and 1200	0.5	1.5	1.4	1.3	1.1	0.4	0.7	0.5	0.4	0.3
<b>2000 Social security contributions</b>	<b>17.8</b>	<b>30.5</b>	<b>41.4</b>	<b>49.9</b>	<b>51.7</b>	<b>12.9</b>	<b>14.3</b>	<b>14.0</b>	<b>14.5</b>	<b>14.6</b>
2100 Employees	7.5	12.5	16.8	20.1	20.9	5.5	5.8	5.7	5.8	5.9
2200 Employers	8.8	14.7	19.4	23.3	24.2	6.4	6.9	6.6	6.8	6.8
2300 Self-employed or non-employed	1.5	3.4	5.2	6.5	6.6	1.1	1.6	1.7	1.9	1.9
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>3.3</b>	<b>5.8</b>	<b>8.4</b>	<b>10.0</b>	<b>10.4</b>	<b>2.4</b>	<b>2.7</b>	<b>2.8</b>	<b>2.9</b>	<b>2.9</b>
<b>4000 Taxes on property</b>	<b>1.5</b>	<b>1.2</b>	<b>1.6</b>	<b>2.0</b>	<b>2.0</b>	<b>1.1</b>	<b>0.6</b>	<b>0.5</b>	<b>0.6</b>	<b>0.6</b>
4100 Recurrent taxes on immovable property	0.4	0.5	0.7	0.8	0.8	0.3	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	0.6	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.4	0.6	0.8	1.1	1.1	0.3	0.3	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>17.0</b>	<b>26.1</b>	<b>34.4</b>	<b>40.6</b>	<b>42.2</b>	<b>12.4</b>	<b>12.2</b>	<b>11.6</b>	<b>11.8</b>	<b>11.9</b>
5100 Taxes on production, sale, transfer, etc	16.2	24.3	31.8	37.2	38.7	11.8	11.4	10.7	10.8	10.9
5110 General taxes	11.2	16.9	22.7	26.3	27.3	8.2	7.9	7.7	7.6	7.7
5111 Value added taxes	11.2	16.9	22.7	26.3	27.3	8.2	7.9	7.7	7.6	7.7
5120 Taxes on specific goods and services	4.9	7.4	9.1	10.9	11.3	3.5	3.4	3.1	3.2	3.2
5121 Excises	3.3	5.5	6.9	7.7	7.9	2.4	2.6	2.3	2.2	2.2
5200 Taxes on use of goods and perform activities	0.9	1.9	2.6	3.4	3.5	0.6	0.9	0.9	1.0	1.0
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.7</b>	<b>0.8</b>	<b>1.1</b>	<b>0.7</b>	<b>0.8</b>	<b>0.5</b>	<b>0.4</b>	<b>0.4</b>	<b>0.2</b>	<b>0.2</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	0.7	0.7	0.5	0.5	..	0.3	0.2	0.2	0.2
Transfer component	..	0.1	0.2	0.2	0.3	..	0.0	0.1	0.1	0.1
Tax expenditure component	..	0.6	0.4	0.3	0.2	..	0.3	0.1	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Austria.

StatLink  <http://dx.doi.org/10.1787/888933859741>

**Table 4.4. Austria, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>27.2</b>	<b>60.5</b>	<b>80.7</b>	<b>99.6</b>	<b>98.5</b>	<b>19.8</b>	<b>28.3</b>	<b>27.3</b>	<b>28.9</b>	<b>27.9</b>
1000 Taxes on income, profits and capital gains	8.6	24.9	33.1	43.7	40.6	6.3	11.7	11.2	12.7	11.5
2000 Social security contributions	2.4	5.1	6.3	7.5	7.8	1.7	2.4	2.1	2.2	2.2
3000 Taxes on payroll and workforce	2.6	3.9	5.8	6.9	7.1	1.9	1.8	1.9	2.0	2.0
4000 Taxes on property	0.9	0.7	0.9	1.2	1.2	0.6	0.3	0.3	0.4	0.3
5000 Taxes on goods and services	12.3	25.3	33.7	39.7	41.2	8.9	11.8	11.4	11.5	11.7
6000 Other taxes	0.5	0.6	0.9	0.5	0.5	0.4	0.3	0.3	0.2	0.1
<b>State/Regional</b>										
<b>Total tax revenue</b>	<b>5.8</b>	<b>1.4</b>	<b>2.0</b>	<b>2.3</b>	<b>2.4</b>	<b>4.2</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>
1000 Taxes on income, profits and capital gains	2.8	0.6	0.9	1.1	1.1	2.0	0.3	0.3	0.3	0.3
2000 Social security contributions	0.2	0.4	0.5	0.5	0.5	0.2	0.2	0.2	0.1	0.1
3000 Taxes on payroll and workforce	0.0	0.1	0.2	0.2	0.2	0.0	0.1	0.1	0.1	0.1
4000 Taxes on property	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	2.7	0.2	0.3	0.4	0.4	2.0	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
<b>Local government</b>										
<b>Total tax revenue</b>	<b>6.1</b>	<b>3.2</b>	<b>3.8</b>	<b>4.4</b>	<b>4.5</b>	<b>4.4</b>	<b>1.5</b>	<b>1.3</b>	<b>1.3</b>	<b>1.3</b>
1000 Taxes on income, profits and capital gains	2.4	0.0	0.0	0.0	0.0	1.8	0.0	0.0	0.0	0.0
2000 Social security contributions	0.2	0.3	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.1
3000 Taxes on payroll and workforce	0.7	1.8	2.4	3.0	3.1	0.5	0.8	0.8	0.9	0.9
4000 Taxes on property	0.5	0.5	0.6	0.7	0.7	0.4	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	2.1	0.6	0.4	0.4	0.4	1.5	0.3	0.1	0.1	0.1
6000 Other taxes	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>15.0</b>	<b>24.8</b>	<b>34.4</b>	<b>41.6</b>	<b>43.2</b>	<b>10.9</b>	<b>11.6</b>	<b>11.6</b>	<b>12.1</b>	<b>12.2</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	15.0	24.8	34.4	41.6	43.2	10.9	11.6	11.6	12.1	12.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Austria.

StatLink  <http://dx.doi.org/10.1787/888933859760>


Table 4.5. Belgium, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>70.4</b>	<b>112.4</b>	<b>155.6</b>	<b>183.9</b>	<b>186.3</b>	<b>41.2</b>	<b>43.5</b>	<b>42.6</b>	<b>44.8</b>	<b>44.1</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>26.0</b>	<b>43.4</b>	<b>53.2</b>	<b>65.6</b>	<b>66.2</b>	<b>15.2</b>	<b>16.8</b>	<b>14.6</b>	<b>16.0</b>	<b>15.7</b>
1100 Of individuals	22.5	35.3	44.0	51.9	51.6	13.2	13.7	12.0	12.6	12.2
1200 Corporate	3.4	8.1	9.2	13.6	14.6	2.0	3.1	2.5	3.3	3.5
1300 Unallocable between 1100 and 1200	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>23.4</b>	<b>34.6</b>	<b>50.4</b>	<b>58.6</b>	<b>57.9</b>	<b>13.7</b>	<b>13.4</b>	<b>13.8</b>	<b>14.3</b>	<b>13.7</b>
2100 Employees	7.2	10.9	15.0	17.0	17.1	4.2	4.2	4.1	4.1	4.0
2200 Employers	14.7	20.8	30.8	36.2	35.2	8.6	8.1	8.4	8.8	8.3
2300 Self-employed or non-employed	1.5	2.9	4.6	5.5	5.7	0.9	1.1	1.3	1.3	1.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>2.7</b>	<b>5.3</b>	<b>11.3</b>	<b>14.4</b>	<b>14.9</b>	<b>1.6</b>	<b>2.0</b>	<b>3.1</b>	<b>3.5</b>	<b>3.5</b>
4100 Recurrent taxes on immovable property	0.6	1.2	4.6	5.4	5.6	0.4	0.5	1.3	1.3	1.3
4200 Recurrent taxes on net wealth	0.0	0.1	0.2	0.7	1.0	0.0	0.0	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.5	1.1	2.3	3.0	2.9	0.3	0.4	0.6	0.7	0.7
4400 Taxes on financial and capital transactions	1.5	2.7	3.5	4.4	4.5	0.9	1.0	1.0	1.1	1.1
4500 Non-recurrent taxes	0.0	0.1	0.3	0.6	0.4	0.0	0.0	0.1	0.2	0.1
4600 Other recurrent taxes on property	0.1	0.2	0.3	0.3	0.4	0.1	0.1	0.1	0.1	0.1
<b>5000 Taxes on goods and services</b>	<b>18.4</b>	<b>28.1</b>	<b>39.4</b>	<b>43.8</b>	<b>45.7</b>	<b>10.7</b>	<b>10.9</b>	<b>10.8</b>	<b>10.7</b>	<b>10.8</b>
5100 Taxes on production, sale, transfer, etc	17.4	26.0	37.0	41.4	43.2	10.2	10.1	10.1	10.1	10.2
5110 General taxes	11.6	18.2	25.5	27.8	29.0	6.8	7.1	7.0	6.8	6.9
5111 Value added taxes	11.5	18.1	25.3	27.6	28.7	6.8	7.0	6.9	6.7	6.8
5120 Taxes on specific goods and services	5.8	7.8	11.5	13.6	14.3	3.4	3.0	3.1	3.3	3.4
5121 Excises	3.5	5.7	7.8	8.6	9.4	2.0	2.2	2.1	2.1	2.2
5200 Taxes on use of goods and perform activities	1.0	2.1	2.4	2.5	2.5	0.6	0.8	0.7	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	1.0	0.8	0.8	..	..	0.3	0.2	0.2
Transfer component	..	..	0.4	0.3	0.3	..	..	0.1	0.1	0.1
Tax expenditure component	..	..	0.6	0.5	0.5	..	..	0.2	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Federal Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933859779>




**Table 4.6. Belgium, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>42.5</b>	<b>69.4</b>	<b>87.8</b>	<b>100.0</b>	<b>94.4</b>	<b>24.9</b>	<b>26.9</b>	<b>24.0</b>	<b>24.4</b>	<b>22.3</b>
1000 Taxes on income, profits and capital gains	23.9	39.6	49.3	57.1	52.0	13.9	15.3	13.5	13.9	12.3
2000 Social security contributions	0.9	1.3	2.5	2.3	0.1	0.5	0.5	0.7	0.6	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.1	2.3	0.9	1.9	2.1	0.6	0.9	0.3	0.5	0.5
5000 Taxes on goods and services	16.7	26.3	35.0	38.6	40.2	9.8	10.2	9.6	9.4	9.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	<b>1.2</b>	<b>2.4</b>	<b>8.1</b>	<b>14.1</b>	<b>19.9</b>	<b>0.7</b>	<b>0.9</b>	<b>2.2</b>	<b>3.4</b>	<b>4.7</b>
1000 Taxes on income, profits and capital gains	0.0	0.1	0.0	4.3	9.7	0.0	0.0	0.0	1.0	2.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.9	1.9	5.6	7.1	7.1	0.5	0.7	1.5	1.7	1.7
5000 Taxes on goods and services	0.2	0.5	2.4	2.7	3.0	0.1	0.2	0.7	0.7	0.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Local government</b>										
<b>Total tax revenue</b>	<b>3.1</b>	<b>4.6</b>	<b>7.9</b>	<b>8.9</b>	<b>9.4</b>	<b>1.8</b>	<b>1.8</b>	<b>2.2</b>	<b>2.2</b>	<b>2.2</b>
1000 Taxes on income, profits and capital gains	2.1	3.1	2.9	3.1	3.3	1.2	1.2	0.8	0.7	0.8
2000 Social security contributions	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.6	1.0	4.4	5.1	5.3	0.3	0.4	1.2	1.3	1.3
5000 Taxes on goods and services	0.3	0.4	0.6	0.7	0.6	0.2	0.2	0.2	0.2	0.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>22.7</b>	<b>34.9</b>	<b>50.6</b>	<b>59.3</b>	<b>60.8</b>	<b>13.3</b>	<b>13.5</b>	<b>13.9</b>	<b>14.4</b>	<b>14.4</b>
1000 Taxes on income, profits and capital gains	0.0	0.6	1.0	1.1	1.2	0.0	0.2	0.3	0.3	0.3
2000 Social security contributions	22.4	33.3	47.9	56.3	57.6	13.1	12.9	13.1	13.7	13.6
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.2	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.2	0.8	1.3	1.6	1.6	0.1	0.3	0.4	0.4	0.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Federal Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933859798>


**Table 4.7. Canada, tax revenue and % of GDP by selected tax category**

	Billion CAD					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>244.2</b>	<b>390.2</b>	<b>516.6</b>	<b>651.9</b>	<b>665.9</b>	<b>35.2</b>	<b>34.8</b>	<b>31.1</b>	<b>32.7</b>	<b>32.7</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>118.6</b>	<b>195.3</b>	<b>241.0</b>	<b>314.9</b>	<b>318.1</b>	<b>17.1</b>	<b>17.4</b>	<b>14.5</b>	<b>15.8</b>	<b>15.6</b>
1100 Of individuals	99.7	143.7	180.9	240.3	241.5	14.4	12.8	10.9	12.0	11.9
1200 Corporate	17.2	47.6	54.1	68.0	70.0	2.5	4.2	3.3	3.4	3.4
1300 Unallocable between 1100 and 1200	1.7	4.0	6.0	6.6	6.7	0.2	0.4	0.4	0.3	0.3
<b>2000 Social security contributions</b>	<b>29.7</b>	<b>53.1</b>	<b>76.8</b>	<b>96.4</b>	<b>98.9</b>	<b>4.3</b>	<b>4.7</b>	<b>4.6</b>	<b>4.8</b>	<b>4.9</b>
2100 Employees	10.6	21.4	30.6	38.7	39.6	1.5	1.9	1.8	1.9	1.9
2200 Employers	18.4	30.3	43.5	54.4	55.9	2.7	2.7	2.6	2.7	2.7
2300 Self-employed or non-employed	0.6	1.4	2.6	3.3	3.4	0.1	0.1	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>5.5</b>	<b>8.0</b>	<b>10.8</b>	<b>13.3</b>	<b>13.9</b>	<b>0.8</b>	<b>0.7</b>	<b>0.6</b>	<b>0.7</b>	<b>0.7</b>
<b>4000 Taxes on property</b>	<b>24.5</b>	<b>37.2</b>	<b>63.7</b>	<b>76.9</b>	<b>79.7</b>	<b>3.5</b>	<b>3.3</b>	<b>3.8</b>	<b>3.9</b>	<b>3.9</b>
4100 Recurrent taxes on immovable property	20.2	30.2	51.7	62.3	64.2	2.9	2.7	3.1	3.1	3.2
4200 Recurrent taxes on net wealth	1.9	4.2	1.5	0.4	0.4	0.3	0.4	0.1	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.2	0.3	0.3	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	3.1	4.9	6.1	0.0	0.0	0.2	0.2	0.3
4500 Non-recurrent taxes	2.4	2.7	7.3	9.1	8.7	0.3	0.2	0.4	0.5	0.4
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>63.1</b>	<b>94.5</b>	<b>123.8</b>	<b>149.7</b>	<b>154.6</b>	<b>9.1</b>	<b>8.4</b>	<b>7.4</b>	<b>7.5</b>	<b>7.6</b>
5100 Taxes on production, sale, transfer, etc	59.6	88.9	116.2	140.2	145.1	8.6	7.9	7.0	7.0	7.1
5110 General taxes	34.5	55.3	72.1	90.1	93.0	5.0	4.9	4.3	4.5	4.6
5111 Value added taxes	0.0	35.9	70.7	86.0	89.9	0.0	3.2	4.3	4.3	4.4
5120 Taxes on specific goods and services	25.2	33.6	44.0	50.1	52.1	3.6	3.0	2.6	2.5	2.6
5121 Excises	14.5	18.4	23.3	25.2	26.0	2.1	1.6	1.4	1.3	1.3
5200 Taxes on use of goods and perform activities	3.5	5.6	7.6	9.5	9.4	0.5	0.5	0.5	0.5	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>2.9</b>	<b>2.2</b>	<b>0.6</b>	<b>0.7</b>	<b>0.7</b>	<b>0.4</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	3.4	11.1	11.2	10.9	..	0.3	0.7	0.6	0.5
Transfer component	..	3.1	10.2	10.3	10.0	..	0.3	0.6	0.5	0.5
Tax expenditure component	..	0.3	0.9	1.0	1.0	..	0.0	0.1	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Canada.

StatLink  <http://dx.doi.org/10.1787/888933859817>

**Table 4.8. Canada, tax revenue and % of GDP by level of government and main taxes**

	Billion CAD					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>101.7</b>	<b>184.4</b>	<b>212.8</b>	<b>268.3</b>	<b>270.8</b>	<b>14.7</b>	<b>16.4</b>	<b>12.8</b>	<b>13.4</b>	<b>13.3</b>
1000 Taxes on income, profits and capital gains	73.6	126.3	148.7	191.5	191.9	10.6	11.3	8.9	9.6	9.4
2000 Social security contributions	0.0	18.8	17.9	23.7	24.0	0.0	1.7	1.1	1.2	1.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	28.1	39.4	46.2	53.1	54.8	4.0	3.5	2.8	2.7	2.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	<b>89.3</b>	<b>148.2</b>	<b>201.1</b>	<b>257.8</b>	<b>265.9</b>	<b>12.9</b>	<b>13.2</b>	<b>12.1</b>	<b>12.9</b>	<b>13.1</b>
1000 Taxes on income, profits and capital gains	44.9	69.0	92.2	123.4	126.2	6.5	6.2	5.5	6.2	6.2
2000 Social security contributions	0.0	8.3	11.7	13.9	14.6	0.0	0.7	0.7	0.7	0.7
3000 Taxes on payroll and workforce	5.5	8.0	10.8	13.3	13.9	0.8	0.7	0.6	0.7	0.7
4000 Taxes on property	4.2	8.4	9.8	11.8	12.7	0.6	0.7	0.6	0.6	0.6
5000 Taxes on goods and services	34.6	54.5	76.7	95.5	98.5	5.0	4.9	4.6	4.8	4.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Local government</b>										
<b>Total tax revenue</b>	<b>23.5</b>	<b>31.5</b>	<b>55.4</b>	<b>67.0</b>	<b>68.9</b>	<b>3.4</b>	<b>2.8</b>	<b>3.3</b>	<b>3.4</b>	<b>3.4</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	20.3	28.8	53.9	65.1	67.0	2.9	2.6	3.2	3.3	3.3
5000 Taxes on goods and services	0.4	0.6	0.9	1.2	1.2	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	2.9	2.2	0.6	0.7	0.7	0.4	0.2	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>29.7</b>	<b>26.0</b>	<b>47.2</b>	<b>58.9</b>	<b>60.3</b>	<b>4.3</b>	<b>2.3</b>	<b>2.8</b>	<b>3.0</b>	<b>3.0</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	29.7	26.0	47.2	58.9	60.3	4.3	2.3	2.8	3.0	3.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Canada.

StatLink  <http://dx.doi.org/10.1787/888933859836>


Table 4.9. Chile, tax revenue and % of GDP by selected tax category

	Billion CLP					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>1 777.2</b>	<b>7 902.0</b>	<b>21 845.7</b>	<b>32 532.4</b>	<b>34 129.3</b>	<b>16.9</b>	<b>18.8</b>	<b>19.6</b>	<b>20.4</b>	<b>20.2</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>413.0</b>	<b>1 841.6</b>	<b>8 329.1</b>	<b>11 840.5</b>	<b>11 444.6</b>	<b>3.9</b>	<b>4.4</b>	<b>7.5</b>	<b>7.4</b>	<b>6.8</b>
1100 Of individuals	99.2	604.1	1 492.8	3 199.9	2 990.7	0.9	1.4	1.3	2.0	1.8
1200 Corporate	219.6	882.9	4 448.7	6 839.1	7 146.7	2.1	2.1	4.0	4.3	4.2
1300 Unallocable between 1100 and 1200	94.2	354.6	2 387.5	1 801.5	1 307.3	0.9	0.8	2.1	1.1	0.8
<b>2000 Social security contributions</b>	<b>159.6</b>	<b>576.8</b>	<b>1 494.0</b>	<b>2 252.5</b>	<b>2 441.4</b>	<b>1.5</b>	<b>1.4</b>	<b>1.3</b>	<b>1.4</b>	<b>1.4</b>
2100 Employees	154.0	553.9	1 433.2	2 188.6	2 373.8	1.5	1.3	1.3	1.4	1.4
2200 Employers	5.5	22.8	60.8	63.9	67.6	0.1	0.1	0.1	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>109.3</b>	<b>554.0</b>	<b>898.6</b>	<b>1 421.3</b>	<b>1 731.7</b>	<b>1.0</b>	<b>1.3</b>	<b>0.8</b>	<b>0.9</b>	<b>1.0</b>
4100 Recurrent taxes on immovable property	60.0	302.2	662.4	1 056.9	1 171.4	0.6	0.7	0.6	0.7	0.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	3.4	10.9	39.3	92.2	100.5	0.0	0.0	0.0	0.1	0.1
4400 Taxes on financial and capital transactions	45.9	240.9	196.9	272.1	459.8	0.4	0.6	0.2	0.2	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>1 118.7</b>	<b>5 041.8</b>	<b>11 185.2</b>	<b>17 597.4</b>	<b>18 629.6</b>	<b>10.6</b>	<b>12.0</b>	<b>10.0</b>	<b>11.0</b>	<b>11.0</b>
5100 Taxes on production, sale, transfer, etc	1 074.0	4 789.8	10 532.9	16 515.5	17 449.2	10.2	11.4	9.4	10.3	10.3
5110 General taxes	664.4	3 306.4	8 399.9	13 274.0	14 073.1	6.3	7.9	7.5	8.3	8.3
5111 Value added taxes	664.4	3 306.4	8 399.9	13 274.0	14 073.1	6.3	7.9	7.5	8.3	8.3
5120 Taxes on specific goods and services	409.6	1 483.5	2 133.0	3 241.5	3 376.2	3.9	3.5	1.9	2.0	2.0
5121 Excises	166.0	816.2	1 561.2	2 412.8	2 568.9	1.6	1.9	1.4	1.5	1.5
5200 Taxes on use of goods and perform activities	44.7	251.9	652.3	1 081.9	1 180.4	0.4	0.6	0.6	0.7	0.7
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>-23.4</b>	<b>-112.2</b>	<b>-61.1</b>	<b>-579.3</b>	<b>-118.0</b>	<b>-0.2</b>	<b>-0.3</b>	<b>-0.1</b>	<b>-0.4</b>	<b>-0.1</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	0.0	0.0	0.0	175.5	179.6	0.0	0.0	0.0	0.1	0.1
Transfer component	..	..	..	129.7	129.6	..	..	..	0.1	0.1
Tax expenditure component	..	..	..	45.8	50.1	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Servicio de Impuestos internos (Chile's Tax Service).

StatLink  <http://dx.doi.org/10.1787/888933859855>

**Table 4.10. Chile, tax revenue and % of GDP by level of government and main taxes**

	Billion CLP					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>1 579.7</b>	<b>6 936.8</b>	<b>19 214.8</b>	<b>28 257.2</b>	<b>29 493.6</b>	<b>15.0</b>	<b>16.5</b>	<b>17.2</b>	<b>17.7</b>	<b>17.4</b>
1000 Taxes on income, profits and capital gains	413.0	1 841.6	8 329.1	11 840.5	11 444.6	3.9	4.4	7.5	7.4	6.8
2000 Social security contributions	66.7	232.7	371.4	434.7	483.1	0.6	0.6	0.3	0.3	0.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	59.7	255.4	245.0	379.6	576.8	0.6	0.6	0.2	0.2	0.3
5000 Taxes on goods and services	1 063.7	4 719.3	10 330.4	16 181.7	17 107.1	10.1	11.2	9.3	10.1	10.1
6000 Other taxes	-23.4	-112.2	-61.1	-579.3	-118.0	-0.2	-0.3	-0.1	-0.4	-0.1
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>104.7</b>	<b>621.2</b>	<b>1 508.3</b>	<b>2 457.3</b>	<b>2 677.4</b>	<b>1.0</b>	<b>1.5</b>	<b>1.4</b>	<b>1.5</b>	<b>1.6</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	49.6	298.7	653.6	1 041.7	1 154.9	0.5	0.7	0.6	0.7	0.7
5000 Taxes on goods and services	55.0	322.5	854.8	1 415.7	1 522.5	0.5	0.8	0.8	0.9	0.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>92.8</b>	<b>344.0</b>	<b>1 122.6</b>	<b>1 817.8</b>	<b>1 958.4</b>	<b>0.9</b>	<b>0.8</b>	<b>1.0</b>	<b>1.1</b>	<b>1.2</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	92.8	344.0	1 122.6	1 817.8	1 958.4	0.9	0.8	1.0	1.1	1.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Servicio de Impuestos internos (Chile's Tax Service).

StatLink  <http://dx.doi.org/10.1787/888933859874>


**Table 4.11. Czech Republic, tax revenue and % of GDP by selected tax category**

	Billion CZK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	..	<b>771.6</b>	<b>1 286.9</b>	<b>1 532.6</b>	<b>1 632.4</b>	..	<b>32.4</b>	<b>32.5</b>	<b>33.3</b>	<b>34.2</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>175.8</b>	<b>259.9</b>	<b>329.8</b>	<b>361.9</b>	..	<b>7.4</b>	<b>6.6</b>	<b>7.2</b>	<b>7.6</b>
1100 Of individuals	..	99.7	131.7	164.7	183.1	..	4.2	3.3	3.6	3.8
1200 Corporate	..	76.2	128.2	165.1	178.8	..	3.2	3.2	3.6	3.7
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	..	<b>341.5</b>	<b>576.0</b>	<b>659.7</b>	<b>699.6</b>	..	<b>14.4</b>	<b>14.5</b>	<b>14.4</b>	<b>14.7</b>
2100 Employees	..	77.3	116.8	133.9	143.7	..	3.2	2.9	2.9	3.0
2200 Employers	..	220.2	363.1	417.8	444.2	..	9.3	9.2	9.1	9.3
2300 Self-employed or non-employed	..	44.1	96.1	108.1	111.7	..	1.9	2.4	2.4	2.3
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	..	<b>10.9</b>	<b>16.4</b>	<b>21.9</b>	<b>23.4</b>	..	<b>0.5</b>	<b>0.4</b>	<b>0.5</b>	<b>0.5</b>
4100 Recurrent taxes on immovable property	..	4.5	8.8	10.3	10.6	..	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.6	0.2	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	5.8	7.4	11.6	12.8	..	0.2	0.2	0.3	0.3
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>243.0</b>	<b>427.8</b>	<b>512.8</b>	<b>539.0</b>	..	<b>10.2</b>	<b>10.8</b>	<b>11.2</b>	<b>11.3</b>
5100 Taxes on production, sale, transfer, etc	..	226.4	402.1	487.4	512.7	..	9.5	10.1	10.6	10.8
5110 General taxes	..	141.2	263.5	333.3	353.9	..	5.9	6.6	7.3	7.4
5111 Value added taxes	..	141.2	263.5	333.3	353.9	..	5.9	6.6	7.3	7.4
5120 Taxes on specific goods and services	..	85.1	138.6	154.1	158.7	..	3.6	3.5	3.4	3.3
5121 Excises	..	71.4	138.4	153.8	158.4	..	3.0	3.5	3.3	3.3
5200 Taxes on use of goods and perform activities	..	16.6	25.7	25.5	26.3	..	0.7	0.7	0.6	0.6
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	..	<b>0.4</b>	<b>0.1</b>	<b>0.4</b>	<b>0.6</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	0.0	25.7	31.4	32.8	..	0.0	0.6	0.7	0.7
Transfer component	..	..	7.8	8.9	8.6	..	..	0.2	0.2	0.2
Tax expenditure component	..	..	17.9	22.5	24.3	..	..	0.5	0.5	0.5

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933859893>


**Table 4.12. Czech Republic, tax revenue and % of GDP  
by level of government and main taxes**

	Billion CZK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	..	<b>423.4</b>	<b>687.3</b>	<b>846.8</b>	<b>906.4</b>	..	<b>17.8</b>	<b>17.3</b>	<b>18.4</b>	<b>19.0</b>
1000 Taxes on income, profits and capital gains	..	175.8	259.9	329.8	361.9	..	7.4	6.6	7.2	7.6
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	6.4	7.6	11.6	12.9	..	0.3	0.2	0.3	0.3
5000 Taxes on goods and services	..	241.0	419.6	505.1	531.1	..	10.1	10.6	11.0	11.1
6000 Other taxes	..	0.1	0.1	0.4	0.6	..	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	..	<b>6.7</b>	<b>17.0</b>	<b>18.1</b>	<b>18.5</b>	..	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	4.5	8.7	10.3	10.6	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	2.0	8.2	7.7	7.9	..	0.1	0.2	0.2	0.2
6000 Other taxes	..	0.3	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	..	<b>341.5</b>	<b>576.0</b>	<b>659.7</b>	<b>699.6</b>	..	<b>14.4</b>	<b>14.5</b>	<b>14.4</b>	<b>14.7</b>
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	341.5	576.0	659.7	699.6	..	14.4	14.5	14.4	14.7
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933859912>

**Table 4.13. Denmark, tax revenue and % of GDP by selected tax category**

	Billion DKK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>379.8</b>	<b>622.0</b>	<b>810.5</b>	<b>935.1</b>	<b>954.2</b>	<b>44.4</b>	<b>46.9</b>	<b>44.8</b>	<b>46.1</b>	<b>46.2</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>232.6</b>	<b>382.3</b>	<b>498.5</b>	<b>593.7</b>	<b>599.4</b>	<b>27.2</b>	<b>28.8</b>	<b>27.5</b>	<b>29.3</b>	<b>29.0</b>
1100 Of individuals	205.6	327.8	421.3	516.4	510.2	24.0	24.7	23.3	25.5	24.7
1200 Corporate	14.5	42.1	40.8	55.0	55.6	1.7	3.2	2.3	2.7	2.7
1300 Unallocable between 1100 and 1200	12.5	12.4	36.3	22.2	33.6	1.5	0.9	2.0	1.1	1.6
<b>2000 Social security contributions</b>	<b>0.1</b>	<b>8.4</b>	<b>1.8</b>	<b>1.4</b>	<b>1.2</b>	<b>0.0</b>	<b>0.6</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
2100 Employees	0.1	8.2	0.9	0.8	0.7	0.0	0.6	0.0	0.0	0.0
2200 Employers	0.0	0.2	0.9	0.6	0.5	0.0	0.0	0.1	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>2.5</b>	<b>2.2</b>	<b>4.1</b>	<b>5.7</b>	<b>5.8</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>
<b>4000 Taxes on property</b>	<b>16.2</b>	<b>20.7</b>	<b>33.5</b>	<b>38.9</b>	<b>38.6</b>	<b>1.9</b>	<b>1.6</b>	<b>1.8</b>	<b>1.9</b>	<b>1.9</b>
4100 Recurrent taxes on immovable property	8.9	13.6	24.2	28.1	28.4	1.0	1.0	1.3	1.4	1.4
4200 Recurrent taxes on net wealth	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	2.2	2.8	3.6	5.0	4.2	0.3	0.2	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	4.1	4.2	5.7	5.7	5.9	0.5	0.3	0.3	0.3	0.3
4500 Non-recurrent taxes	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>128.5</b>	<b>205.6</b>	<b>269.2</b>	<b>291.9</b>	<b>305.9</b>	<b>15.0</b>	<b>15.5</b>	<b>14.9</b>	<b>14.4</b>	<b>14.8</b>
5100 Taxes on production, sale, transfer, etc	122.5	194.8	249.6	268.9	281.7	14.3	14.7	13.8	13.3	13.6
5110 General taxes	79.9	121.4	170.6	184.9	195.1	9.3	9.1	9.4	9.1	9.4
5111 Value added taxes	71.5	121.4	170.6	184.9	195.1	8.4	9.1	9.4	9.1	9.4
5120 Taxes on specific goods and services	42.6	73.4	79.0	84.0	86.6	5.0	5.5	4.4	4.1	4.2
5121 Excises	38.0	68.7	73.6	79.6	82.0	4.4	5.2	4.1	3.9	4.0
5200 Taxes on use of goods and perform activities	4.4	7.4	14.6	16.1	16.1	0.5	0.6	0.8	0.8	0.8
5300 Unallocable between 5100 and 5200	1.6	3.4	4.9	7.0	8.0	0.2	0.3	0.3	0.3	0.4
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.4</b>	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	5.0	4.2	4.2	..	..	0.3	0.2	0.2
Transfer component	..	..	0.2	0.2	0.2	..	..	0.0	0.0	0.0
Tax expenditure component	..	..	4.7	4.0	4.0	..	..	0.3	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Country Tables, 1965-2016".

Source: Danmarks Statistik.

StatLink  <http://dx.doi.org/10.1787/888933859931>



**Table 4.14. Denmark, tax revenue and % of GDP by level of government and main taxes**

	Billion DKK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>259.5</b>	<b>420.6</b>	<b>589.0</b>	<b>682.5</b>	<b>693.1</b>	<b>30.3</b>	<b>31.7</b>	<b>32.5</b>	<b>33.7</b>	<b>33.5</b>
1000 Taxes on income, profits and capital gains	123.7	204.2	305.4	372.9	370.2	14.5	15.4	16.9	18.4	17.9
2000 Social security contributions	0.1	1.4	0.9	0.8	0.7	0.0	0.1	0.1	0.0	0.0
3000 Taxes on payroll and workforce	2.5	2.2	4.1	5.7	5.8	0.3	0.2	0.2	0.3	0.3
4000 Taxes on property	7.5	7.1	9.3	10.8	10.1	0.9	0.5	0.5	0.5	0.5
5000 Taxes on goods and services	125.8	205.3	269.1	291.9	305.8	14.7	15.5	14.9	14.4	14.8
6000 Other taxes	0.0	0.4	0.2	0.3	0.3	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>117.6</b>	<b>191.7</b>	<b>217.3</b>	<b>248.8</b>	<b>257.6</b>	<b>13.8</b>	<b>14.4</b>	<b>12.0</b>	<b>12.3</b>	<b>12.5</b>
1000 Taxes on income, profits and capital gains	108.9	178.1	193.1	220.7	229.2	12.7	13.4	10.7	10.9	11.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	8.7	13.6	24.2	28.1	28.4	1.0	1.0	1.3	1.4	1.4
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>0.0</b>	<b>7.1</b>	<b>0.9</b>	<b>0.5</b>	<b>0.5</b>	<b>0.0</b>	<b>0.5</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.1	0.9	0.5	0.5	0.0	0.5	0.1	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: Danmarks Statistik.

StatLink  <http://dx.doi.org/10.1787/888933859950>


**Table 4.15. Estonia, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	..	<b>1.9</b>	<b>4.9</b>	<b>6.9</b>	<b>7.3</b>	..	<b>31.1</b>	<b>33.3</b>	<b>33.3</b>	<b>33.7</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0.5</b>	<b>1.0</b>	<b>1.6</b>	<b>1.6</b>	..	<b>7.7</b>	<b>6.6</b>	<b>7.8</b>	<b>7.5</b>
1100 Of individuals	..	0.4	0.8	1.2	1.3	..	6.8	5.3	5.7	5.8
1200 Corporate	..	0.1	0.2	0.4	0.4	..	0.9	1.3	2.1	1.7
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	..	<b>0.7</b>	<b>1.9</b>	<b>2.3</b>	<b>2.4</b>	..	<b>10.9</b>	<b>12.8</b>	<b>11.1</b>	<b>11.2</b>
2100 Employees	..	0.0	0.1	0.1	0.1	..	0.0	0.8	0.5	0.5
2200 Employers	..	0.7	1.7	2.2	2.3	..	10.7	11.8	10.5	10.6
2300 Self-employed or non-employed	..	0.0	0.0	0.0	0.0	..	0.2	0.1	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	..	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	..	<b>0.4</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>
4100 Recurrent taxes on immovable property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	0.3	0.3
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>0.7</b>	<b>2.0</b>	<b>2.9</b>	<b>3.2</b>	..	<b>12.1</b>	<b>13.4</b>	<b>14.0</b>	<b>14.6</b>
5100 Taxes on production, sale, transfer, etc	..	0.7	1.9	2.8	3.0	..	11.7	13.0	13.5	13.9
5110 General taxes	..	0.5	1.3	1.9	2.0	..	8.4	8.6	9.1	9.1
5111 Value added taxes	..	0.5	1.3	1.9	2.0	..	8.4	8.5	9.1	9.1
5120 Taxes on specific goods and services	..	0.2	0.7	0.9	1.0	..	3.3	4.4	4.5	4.8
5121 Excises	..	0.2	0.6	0.9	1.0	..	3.0	4.2	4.2	4.6
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.1	0.1	..	0.4	0.4	0.5	0.7
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Estonia.

StatLink  <http://dx.doi.org/10.1787/888933859969>

**Table 4.16. Estonia, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	..	1.6	3.9	5.7	6.0	..	26.3	26.7	27.4	27.8
1000 Taxes on income, profits and capital gains	..	0.5	1.0	1.6	1.6	..	7.7	6.6	7.8	7.5
2000 Social security contributions	..	0.4	1.0	1.2	1.3	..	6.6	6.8	5.7	5.8
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.7	2.0	2.9	3.1	..	12.0	13.3	13.9	14.5
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	..	0.0	0.1	0.1	0.1	..	0.5	0.5	0.3	0.3
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	0.3	0.3
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	..	0.3	0.9	1.1	1.2	..	4.3	5.9	5.4	5.4
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.3	0.9	1.1	1.2	..	4.3	5.9	5.4	5.4
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Estonia.


StatLink  <http://dx.doi.org/10.1787/888933859988>

Table 4.17. Finland, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>39.1</b>	<b>62.4</b>	<b>76.3</b>	<b>92.1</b>	<b>95.1</b>	<b>42.9</b>	<b>45.8</b>	<b>40.8</b>	<b>43.9</b>	<b>44.0</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>15.3</b>	<b>26.9</b>	<b>27.1</b>	<b>32.4</b>	<b>32.9</b>	<b>16.8</b>	<b>19.7</b>	<b>14.5</b>	<b>15.4</b>	<b>15.2</b>
1100 Of individuals	13.6	19.1	22.5	27.8	28.1	14.9	14.0	12.1	13.3	13.0
1200 Corporate	1.8	7.8	4.6	4.5	4.8	1.9	5.7	2.4	2.2	2.2
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>10.0</b>	<b>15.8</b>	<b>22.6</b>	<b>26.6</b>	<b>27.6</b>	<b>11.0</b>	<b>11.6</b>	<b>12.1</b>	<b>12.7</b>	<b>12.8</b>
2100 Employees	1.2	2.9	4.7	6.4	6.8	1.3	2.1	2.5	3.0	3.2
2200 Employers	8.1	11.6	16.0	18.2	18.8	8.9	8.5	8.6	8.7	8.7
2300 Self-employed or non-employed	0.7	1.3	1.9	2.0	2.0	0.8	0.9	1.0	1.0	0.9
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>1.0</b>	<b>1.5</b>	<b>2.1</b>	<b>3.0</b>	<b>3.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.1</b>	<b>1.4</b>	<b>1.4</b>
4100 Recurrent taxes on immovable property	0.1	0.6	1.2	1.6	1.7	0.1	0.4	0.6	0.8	0.8
4200 Recurrent taxes on net wealth	0.0	0.2	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.4	0.4	0.6	0.5	0.2	0.3	0.2	0.3	0.2
4400 Taxes on financial and capital transactions	0.7	0.4	0.5	0.8	0.9	0.8	0.3	0.3	0.4	0.4
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>12.7</b>	<b>18.1</b>	<b>24.3</b>	<b>29.8</b>	<b>31.2</b>	<b>14.0</b>	<b>13.3</b>	<b>13.0</b>	<b>14.2</b>	<b>14.4</b>
5100 Taxes on production, sale, transfer, etc	12.6	17.7	23.5	28.7	30.0	13.8	13.0	12.6	13.7	13.9
5110 General taxes	7.5	10.9	15.5	19.0	19.7	8.3	8.0	8.3	9.1	9.1
5111 Value added taxes	7.5	10.9	15.5	19.0	19.7	8.3	8.0	8.3	9.1	9.1
5120 Taxes on specific goods and services	5.0	6.8	8.0	9.8	10.3	5.5	5.0	4.3	4.7	4.8
5121 Excises	3.8	5.6	6.3	7.7	8.2	4.2	4.1	3.4	3.7	3.8
5200 Taxes on use of goods and perform activities	0.2	0.4	0.8	1.1	1.2	0.2	0.3	0.4	0.5	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Bulletin of Statistics; Central Statistical Office (for Central Government revenues); the Annual report of the National Pension Institute and Official Statistics of Finland Series XXIIA published by the Ministry and Social Affairs (for the Social Security and private pension respectively); supplementary information from unpublished sources.

StatLink  <http://dx.doi.org/10.1787/888933860007>

**Table 4.18. Finland, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>20.7</b>	<b>33.1</b>	<b>35.0</b>	<b>43.3</b>	<b>45.3</b>	<b>22.7</b>	<b>24.3</b>	<b>18.7</b>	<b>20.7</b>	<b>20.9</b>
1000 Taxes on income, profits and capital gains	7.0	14.0	9.8	12.1	12.7	7.7	10.3	5.2	5.8	5.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.9	0.9	0.9	1.4	1.4	1.0	0.7	0.5	0.7	0.6
5000 Taxes on goods and services	12.7	18.1	24.3	29.7	31.1	14.0	13.3	13.0	14.2	14.4
6000 Other taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>8.4</b>	<b>13.5</b>	<b>18.5</b>	<b>21.9</b>	<b>22.0</b>	<b>9.2</b>	<b>9.9</b>	<b>9.9</b>	<b>10.4</b>	<b>10.2</b>
1000 Taxes on income, profits and capital gains	8.3	12.9	17.3	20.2	20.3	9.1	9.5	9.3	9.7	9.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.6	1.2	1.6	1.7	0.1	0.4	0.6	0.8	0.8
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>10.0</b>	<b>15.7</b>	<b>22.6</b>	<b>26.6</b>	<b>27.6</b>	<b>11.0</b>	<b>11.6</b>	<b>12.1</b>	<b>12.7</b>	<b>12.8</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	10.0	15.7	22.6	26.6	27.6	11.0	11.6	12.1	12.7	12.8
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Bulletin of Statistics; Central Statistical Office (for Central Government revenues); the Annual report of the National Pension Institute and Official Statistics of Finland Series XXIIA published by the Ministry and Social Affairs (for the Social Security and private pension respectively); supplementary information from unpublished sources.

StatLink  <http://dx.doi.org/10.1787/888933860026>

**Table 4.19. France, tax revenue and % of GDP by selected tax category**


	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>433.8</b>	<b>642.2</b>	<b>840.9</b>	<b>995.5</b>	<b>1 013.1</b>	<b>41.2</b>	<b>43.4</b>	<b>42.1</b>	<b>45.3</b>	<b>45.5</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>69.6</b>	<b>159.5</b>	<b>189.7</b>	<b>232.7</b>	<b>236.3</b>	<b>6.6</b>	<b>10.8</b>	<b>9.5</b>	<b>10.6</b>	<b>10.6</b>
1100 Of individuals	46.3	115.2	143.1	186.9	191.0	4.4	7.8	7.2	8.5	8.6
1200 Corporate	23.1	44.3	46.6	45.8	45.4	2.2	3.0	2.3	2.1	2.0
1300 Unallocable between 1100 and 1200	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>191.1</b>	<b>230.2</b>	<b>321.3</b>	<b>367.6</b>	<b>372.4</b>	<b>18.1</b>	<b>15.6</b>	<b>16.1</b>	<b>16.7</b>	<b>16.7</b>
2100 Employees	57.3	57.3	77.7	93.1	95.9	5.4	3.9	3.9	4.2	4.3
2200 Employers	118.1	158.3	218.0	246.3	248.7	11.2	10.7	10.9	11.2	11.2
2300 Self-employed or non-employed	15.7	14.6	25.7	28.2	27.7	1.5	1.0	1.3	1.3	1.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>8.3</b>	<b>14.9</b>	<b>26.8</b>	<b>34.4</b>	<b>34.6</b>	<b>0.8</b>	<b>1.0</b>	<b>1.3</b>	<b>1.6</b>	<b>1.6</b>
<b>4000 Taxes on property</b>	<b>27.4</b>	<b>46.1</b>	<b>73.0</b>	<b>92.1</b>	<b>94.9</b>	<b>2.6</b>	<b>3.1</b>	<b>3.7</b>	<b>4.2</b>	<b>4.3</b>
4100 Recurrent taxes on immovable property	14.8	29.4	50.0	60.4	62.6	1.4	2.0	2.5	2.7	2.8
4200 Recurrent taxes on net wealth	2.6	2.4	4.4	5.2	4.8	0.2	0.2	0.2	0.2	0.2
4300 Estate, inheritance and gift taxes	4.1	6.9	7.7	12.2	12.3	0.4	0.5	0.4	0.6	0.6
4400 Taxes on financial and capital transactions	5.9	7.4	10.8	14.3	15.2	0.6	0.5	0.5	0.7	0.7
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>123.2</b>	<b>165.9</b>	<b>208.8</b>	<b>241.3</b>	<b>247.2</b>	<b>11.7</b>	<b>11.2</b>	<b>10.5</b>	<b>11.0</b>	<b>11.1</b>
5100 Taxes on production, sale, transfer, etc	119.2	161.3	202.5	234.3	239.9	11.3	10.9	10.2	10.7	10.8
5110 General taxes	81.3	109.8	140.3	155.7	157.7	7.7	7.4	7.0	7.1	7.1
5111 Value added taxes	80.0	107.1	135.2	151.4	154.2	7.6	7.2	6.8	6.9	6.9
5120 Taxes on specific goods and services	37.9	51.5	62.2	78.6	82.3	3.6	3.5	3.1	3.6	3.7
5121 Excises	26.8	39.7	45.6	56.4	58.6	2.5	2.7	2.3	2.6	2.6
5200 Taxes on use of goods and perform activities	4.0	4.6	6.3	6.9	7.2	0.4	0.3	0.3	0.3	0.3
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>14.1</b>	<b>24.1</b>	<b>19.5</b>	<b>25.5</b>	<b>26.0</b>	<b>1.3</b>	<b>1.6</b>	<b>1.0</b>	<b>1.2</b>	<b>1.2</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	0.5	17.4	26.7	25.9	..	0.0	0.9	1.2	1.2
Transfer component	..	..	7.9	10.4	11.6	..	..	0.4	0.5	0.5
Tax expenditure component	..	..	9.5	16.2	14.3	..	..	0.5	0.7	0.6

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Country Tables, 1965-2016".

Source: General Account of the Administration of finances for the figures of fiscal receipts. OSCE for the figures of Social Security from 1965 to 1969, and ESA for the following years.

StatLink  <http://dx.doi.org/10.1787/888933860045>

**Table 4.20. France, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>200.1</b>	<b>270.3</b>	<b>299.6</b>	<b>332.5</b>	<b>338.1</b>	<b>19.0</b>	<b>18.3</b>	<b>15.0</b>	<b>15.1</b>	<b>15.2</b>
1000 Taxes on income, profits and capital gains	69.6	94.4	97.0	120.6	122.7	6.6	6.4	4.9	5.5	5.5
2000 Social security contributions	3.2	5.4	7.6	7.9	8.0	0.3	0.4	0.4	0.4	0.4
3000 Taxes on payroll and workforce	6.2	10.6	4.2	4.8	3.9	0.6	0.7	0.2	0.2	0.2
4000 Taxes on property	8.6	13.4	15.9	23.2	23.0	0.8	0.9	0.8	1.1	1.0
5000 Taxes on goods and services	112.1	143.4	157.2	174.2	179.6	10.6	9.7	7.9	7.9	8.1
6000 Other taxes	0.4	3.1	17.6	1.9	0.8	0.0	0.2	0.9	0.1	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>40.2</b>	<b>64.7</b>	<b>89.3</b>	<b>131.4</b>	<b>136.7</b>	<b>3.8</b>	<b>4.4</b>	<b>4.5</b>	<b>6.0</b>	<b>6.1</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.7	3.9	7.5	9.3	9.7	0.2	0.3	0.4	0.4	0.4
4000 Taxes on property	18.8	32.7	57.1	68.9	71.9	1.8	2.2	2.9	3.1	3.2
5000 Taxes on goods and services	6.0	7.3	23.0	31.0	31.8	0.6	0.5	1.2	1.4	1.4
6000 Other taxes	13.7	20.9	1.6	22.1	23.4	1.3	1.4	0.1	1.0	1.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>190.9</b>	<b>305.3</b>	<b>450.1</b>	<b>528.6</b>	<b>534.7</b>	<b>18.1</b>	<b>20.6</b>	<b>22.6</b>	<b>24.0</b>	<b>24.0</b>
1000 Taxes on income, profits and capital gains	0.0	65.0	92.7	112.1	113.6	0.0	4.4	4.6	5.1	5.1
2000 Social security contributions	187.9	224.8	313.7	359.7	364.4	17.8	15.2	15.7	16.4	16.4
3000 Taxes on payroll and workforce	0.4	0.4	15.1	20.3	21.0	0.0	0.0	0.8	0.9	0.9
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	2.5	14.9	28.4	35.9	35.5	0.2	1.0	1.4	1.6	1.6
6000 Other taxes	0.0	0.1	0.2	0.6	0.3	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: General Account of the Administration of finances for the figures of fiscal receipts. OSCE for the figures of Social Security from 1965 to 1969, and ESA for the following years.


StatLink  <http://dx.doi.org/10.1787/888933860064>

Table 4.21. Germany, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>454.8</b>	<b>767.0</b>	<b>903.2</b>	<b>1 127.8</b>	<b>1 182.7</b>	<b>34.8</b>	<b>36.2</b>	<b>35.0</b>	<b>37.0</b>	<b>37.4</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>147.3</b>	<b>231.2</b>	<b>257.8</b>	<b>351.9</b>	<b>376.8</b>	<b>11.3</b>	<b>10.9</b>	<b>10.0</b>	<b>11.5</b>	<b>11.9</b>
1100 Of individuals	125.3	194.2	219.4	299.8	314.8	9.6	9.2	8.5	9.8	10.0
1200 Corporate	22.0	37.1	38.4	52.1	62.0	1.7	1.8	1.5	1.7	2.0
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>170.4</b>	<b>299.4</b>	<b>354.0</b>	<b>424.6</b>	<b>444.9</b>	<b>13.0</b>	<b>14.1</b>	<b>13.7</b>	<b>13.9</b>	<b>14.1</b>
2100 Employees	73.6	131.6	155.3	189.0	199.4	5.6	6.2	6.0	6.2	6.3
2200 Employers	86.7	147.4	167.2	199.2	206.8	6.6	7.0	6.5	6.5	6.5
2300 Self-employed or non-employed	10.2	20.4	31.5	36.5	38.7	0.8	1.0	1.2	1.2	1.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>15.3</b>	<b>17.5</b>	<b>21.0</b>	<b>31.1</b>	<b>33.4</b>	<b>1.2</b>	<b>0.8</b>	<b>0.8</b>	<b>1.0</b>	<b>1.1</b>
4100 Recurrent taxes on immovable property	4.5	8.8	11.3	13.2	13.7	0.3	0.4	0.4	0.4	0.4
4200 Recurrent taxes on net wealth	6.2	0.4	0.0	0.3	0.4	0.5	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.5	3.0	4.4	6.3	7.0	0.1	0.1	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	3.1	5.2	5.3	11.2	12.4	0.2	0.2	0.2	0.4	0.4
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>121.6</b>	<b>215.3</b>	<b>266.1</b>	<b>313.3</b>	<b>320.6</b>	<b>9.3</b>	<b>10.2</b>	<b>10.3</b>	<b>10.3</b>	<b>10.1</b>
5100 Taxes on production, sale, transfer, etc	117.2	208.1	256.9	294.3	301.7	9.0	9.8	10.0	9.7	9.5
5110 General taxes	75.5	140.9	180.5	211.9	219.1	5.8	6.7	7.0	7.0	6.9
5111 Value added taxes	75.5	140.9	180.5	211.9	219.1	5.8	6.7	7.0	7.0	6.9
5120 Taxes on specific goods and services	41.7	67.2	76.1	82.0	82.3	3.2	3.2	2.9	2.7	2.6
5121 Excises	31.2	57.2	63.5	65.3	64.9	2.4	2.7	2.5	2.1	2.1
5200 Taxes on use of goods and perform activities	4.4	7.2	9.2	19.0	18.8	0.3	0.3	0.4	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.2</b>	<b>0.2</b>	<b>0.1</b>	<b>1.8</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	39.3	46.3	42.2	42.9	..	1.9	1.8	1.4	1.4
Transfer component	..	..	17.7	15.6	15.7	..	..	0.7	0.5	0.5
Tax expenditure component	..	..	28.6	26.6	27.3	..	..	1.1	0.9	0.9

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Finanzbericht, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860083>




**Table 4.22. Germany, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>143.9</b>	<b>234.8</b>	<b>283.0</b>	<b>343.6</b>	<b>351.1</b>	<b>11.0</b>	<b>11.1</b>	<b>11.0</b>	<b>11.3</b>	<b>11.1</b>
1000 Taxes on income, profits and capital gains	58.2	97.9	104.5	143.8	153.6	4.5	4.6	4.1	4.7	4.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.2	0.0	0.0	0.3	0.4	0.1	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	84.6	136.9	178.5	199.4	197.2	6.5	6.5	6.9	6.5	6.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	<b>97.8</b>	<b>172.1</b>	<b>190.6</b>	<b>259.5</b>	<b>279.7</b>	<b>7.5</b>	<b>8.1</b>	<b>7.4</b>	<b>8.5</b>	<b>8.9</b>
1000 Taxes on income, profits and capital gains	58.2	88.9	97.6	134.0	143.2	4.5	4.2	3.8	4.4	4.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.0	8.5	9.7	17.5	19.4	0.5	0.4	0.4	0.6	0.6
5000 Taxes on goods and services	32.6	74.6	83.4	107.9	117.1	2.5	3.5	3.2	3.5	3.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Local government</b>										
<b>Total tax revenue</b>	<b>38.4</b>	<b>57.0</b>	<b>71.4</b>	<b>93.4</b>	<b>100.2</b>	<b>2.9</b>	<b>2.7</b>	<b>2.8</b>	<b>3.1</b>	<b>3.2</b>
1000 Taxes on income, profits and capital gains	30.9	44.4	55.7	74.0	80.0	2.4	2.1	2.2	2.4	2.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.2	9.0	11.3	13.2	13.7	0.5	0.4	0.4	0.4	0.4
5000 Taxes on goods and services	0.3	3.4	4.3	5.9	6.3	0.0	0.2	0.2	0.2	0.2
6000 Other taxes	0.2	0.1	0.1	0.2	0.2	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>170.4</b>	<b>299.4</b>	<b>354.0</b>	<b>424.6</b>	<b>444.9</b>	<b>13.0</b>	<b>14.1</b>	<b>13.7</b>	<b>13.9</b>	<b>14.1</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	170.4	299.4	354.0	424.6	444.9	13.0	14.1	13.7	13.9	14.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Finanzbericht, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860102>

**Table 4.23. Greece, tax revenue and % of GDP by selected tax category**


	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>11.5</b>	<b>47.1</b>	<b>72.4</b>	<b>64.5</b>	<b>67.7</b>	<b>25.2</b>	<b>33.4</b>	<b>32.0</b>	<b>36.6</b>	<b>38.8</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>2.3</b>	<b>12.7</b>	<b>15.9</b>	<b>14.9</b>	<b>15.9</b>	<b>5.0</b>	<b>9.0</b>	<b>7.0</b>	<b>8.5</b>	<b>9.1</b>
1100 Of individuals	1.6	6.8	9.0	10.2	10.3	3.6	4.8	4.0	5.8	5.9
1200 Corporate	0.6	5.6	5.7	3.8	4.4	1.4	4.0	2.5	2.2	2.5
1300 Unallocable between 1100 and 1200	0.0	0.2	1.2	0.9	1.2	0.1	0.1	0.5	0.5	0.7
<b>2000 Social security contributions</b>	<b>3.5</b>	<b>14.2</b>	<b>24.7</b>	<b>18.8</b>	<b>19.3</b>	<b>7.6</b>	<b>10.1</b>	<b>10.9</b>	<b>10.7</b>	<b>11.1</b>
2100 Employees	1.7	5.6	13.3	11.1	11.6	3.8	4.0	5.9	6.3	6.7
2200 Employers	1.7	6.6	11.5	7.7	7.7	3.8	4.7	5.1	4.4	4.4
2300 Self-employed or non-employed	0.0	2.0	0.0	0.0	0.0	0.0	1.4	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>0.5</b>	<b>2.9</b>	<b>3.7</b>	<b>5.4</b>	<b>5.5</b>	<b>1.2</b>	<b>2.0</b>	<b>1.7</b>	<b>3.1</b>	<b>3.2</b>
4100 Recurrent taxes on immovable property	0.0	0.2	0.6	3.6	3.7	0.0	0.2	0.2	2.0	2.1
4200 Recurrent taxes on net wealth	0.0	0.1	1.3	1.1	1.1	0.0	0.0	0.6	0.6	0.7
4300 Estate, inheritance and gift taxes	0.1	0.4	0.2	0.1	0.1	0.3	0.3	0.1	0.1	0.1
4400 Taxes on financial and capital transactions	0.4	2.0	1.1	0.5	0.5	0.8	1.5	0.5	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.2	0.6	0.1	0.0	0.0	0.1	0.3	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>5.1</b>	<b>17.1</b>	<b>27.7</b>	<b>25.2</b>	<b>26.8</b>	<b>11.2</b>	<b>12.1</b>	<b>12.3</b>	<b>14.3</b>	<b>15.4</b>
5100 Taxes on production, sale, transfer, etc	4.9	15.6	25.2	21.3	23.1	10.7	11.0	11.2	12.1	13.3
5110 General taxes	3.0	10.1	16.5	13.2	14.6	6.7	7.2	7.3	7.5	8.4
5111 Value added taxes	2.8	9.8	16.0	12.9	14.3	6.2	7.0	7.1	7.3	8.2
5120 Taxes on specific goods and services	1.8	5.4	8.6	8.0	8.4	3.9	3.8	3.8	4.6	4.8
5121 Excises	1.4	4.2	7.6	6.9	7.1	3.0	3.0	3.3	3.9	4.1
5200 Taxes on use of goods and perform activities	0.2	1.3	1.7	3.2	3.2	0.5	0.9	0.7	1.8	1.8
5300 Unallocable between 5100 and 5200	0.0	0.3	0.8	0.7	0.5	0.0	0.2	0.3	0.4	0.3
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Country Tables, 1965-2016".

Source: Ministry of Finance, General accounting Office, 20th Directorate of Budget except the heading 2000 provided by the National Statistics Bureau.

StatLink  <http://dx.doi.org/10.1787/888933860121>

**Table 4.24. Greece, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>7.8</b>	<b>32.4</b>	<b>46.5</b>	<b>44.4</b>	<b>47.1</b>	<b>17.1</b>	<b>23.0</b>	<b>20.6</b>	<b>25.2</b>	<b>27.0</b>
1000 Taxes on income, profits and capital gains	2.3	12.7	15.9	14.9	15.9	5.0	9.0	7.0	8.4	9.1
2000 Social security contributions	0.0	0.7	1.3	0.7	0.7	0.1	0.5	0.6	0.4	0.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.5	2.4	2.1	3.9	3.9	1.2	1.7	0.9	2.2	2.3
5000 Taxes on goods and services	4.9	16.7	27.1	24.9	26.5	10.9	11.8	12.0	14.1	15.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>0.1</b>	<b>0.4</b>	<b>1.7</b>	<b>1.5</b>	<b>1.6</b>	<b>0.3</b>	<b>0.3</b>	<b>0.8</b>	<b>0.9</b>	<b>0.9</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.1	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.3	1.5	1.4	1.5	0.0	0.2	0.7	0.8	0.9
5000 Taxes on goods and services	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>3.4</b>	<b>14.1</b>	<b>24.0</b>	<b>18.3</b>	<b>18.7</b>	<b>7.5</b>	<b>10.0</b>	<b>10.6</b>	<b>10.4</b>	<b>10.8</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3.4	13.6	23.4	18.1	18.6	7.5	9.6	10.4	10.2	10.7
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.2	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0
5000 Taxes on goods and services	0.0	0.3	0.4	0.2	0.1	0.0	0.2	0.2	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: Ministry of Finance, General accounting Office, 20th Directorate of Budget except the heading 2000 provided by the National Statistics Bureau.


StatLink  <http://dx.doi.org/10.1787/888933860140>


Table 4.25. Hungary, tax revenue and % of GDP by selected tax category

	Billion HUF					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	..	<b>5 140.6</b>	<b>10 145.5</b>	<b>13 286.7</b>	<b>13 887.8</b>	..	<b>38.5</b>	<b>37.3</b>	<b>38.7</b>	<b>39.2</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1 247.4</b>	<b>2 098.6</b>	<b>2 428.4</b>	<b>2 684.6</b>	..	<b>9.3</b>	<b>7.7</b>	<b>7.1</b>	<b>7.6</b>
1100 Of individuals	..	954.7	1 768.8	1 814.9	1 853.4	..	7.2	6.5	5.3	5.2
1200 Corporate	..	292.7	329.7	613.5	831.1	..	2.2	1.2	1.8	2.3
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	..	<b>1 506.8</b>	<b>3 184.2</b>	<b>4 293.7</b>	<b>4 613.9</b>	..	<b>11.3</b>	<b>11.7</b>	<b>12.5</b>	<b>13.0</b>
2100 Employees	..	275.3	1 069.1	1 784.5	1 989.8	..	2.1	3.9	5.2	5.6
2200 Employers	..	1 213.2	2 047.6	2 480.1	2 594.2	..	9.1	7.5	7.2	7.3
2300 Self-employed or non-employed	..	0.9	21.2	0.0	0.0	..	0.0	0.1	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	..	17.4	46.3	29.1	30.0	..	0.1	0.2	0.1	0.1
<b>3000 Taxes on payroll and workforce</b>	..	<b>183.4</b>	<b>116.0</b>	<b>199.3</b>	<b>220.8</b>	..	<b>1.4</b>	<b>0.4</b>	<b>0.6</b>	<b>0.6</b>
<b>4000 Taxes on property</b>	..	<b>89.0</b>	<b>312.1</b>	<b>438.0</b>	<b>391.9</b>	..	<b>0.7</b>	<b>1.1</b>	<b>1.3</b>	<b>1.1</b>
4100 Recurrent taxes on immovable property	..	30.8	92.5	200.9	210.3	..	0.2	0.3	0.6	0.6
4200 Recurrent taxes on net wealth	..	0.0	135.7	136.3	59.8	..	0.0	0.5	0.4	0.2
4300 Estate, inheritance and gift taxes	..	5.5	6.3	7.4	8.3	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	52.8	77.6	93.4	113.6	..	0.4	0.3	0.3	0.3
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>2 081.1</b>	<b>4 350.3</b>	<b>5 831.4</b>	<b>5 882.9</b>	..	<b>15.6</b>	<b>16.0</b>	<b>17.0</b>	<b>16.6</b>
5100 Taxes on production, sale, transfer, etc	..	2 052.4	4 238.8	5 695.6	5 735.5	..	15.4	15.6	16.6	16.2
5110 General taxes	..	1 340.6	3 010.8	4 097.5	4 104.6	..	10.0	11.1	11.9	11.6
5111 Value added taxes	..	1 153.7	2 325.6	3 307.3	3 297.2	..	8.6	8.5	9.6	9.3
5120 Taxes on specific goods and services	..	711.8	1 228.0	1 598.1	1 630.9	..	5.3	4.5	4.7	4.6
5121 Excises	..	533.5	929.9	1 119.2	1 150.6	..	4.0	3.4	3.3	3.2
5200 Taxes on use of goods and perform activities	..	28.7	111.6	135.8	147.4	..	0.2	0.4	0.4	0.4
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	..	<b>32.9</b>	<b>59.4</b>	<b>56.8</b>	<b>52.1</b>	..	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0.1</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933860159>


**Table 4.26. Hungary, tax revenue and % of GDP by level of government and main taxes**

	Billion HUF					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	..	<b>3 316.0</b>	<b>6 391.5</b>	<b>8 086.8</b>	<b>8 409.9</b>	..	<b>24.8</b>	<b>23.5</b>	<b>23.6</b>	<b>23.7</b>
1000 Taxes on income, profits and capital gains	..	1 230.8	2 064.3	2 311.9	2 551.8	..	9.2	7.6	6.7	7.2
2000 Social security contributions	..	136.6	182.0	148.0	244.4	..	1.0	0.7	0.4	0.7
3000 Taxes on payroll and workforce	..	15.4	103.1	189.1	212.2	..	0.1	0.4	0.6	0.6
4000 Taxes on property	..	29.1	182.8	293.0	236.7	..	0.2	0.7	0.9	0.7
5000 Taxes on goods and services	..	1 878.3	3 799.9	5 102.0	5 126.2	..	14.1	14.0	14.9	14.5
6000 Other taxes	..	25.8	59.4	42.8	38.6	..	0.2	0.2	0.1	0.1
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	..	<b>266.0</b>	<b>652.2</b>	<b>770.6</b>	<b>805.7</b>	..	<b>2.0</b>	<b>2.4</b>	<b>2.2</b>	<b>2.3</b>
1000 Taxes on income, profits and capital gains	..	2.2	0.1	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.2	1.2	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	59.9	129.3	145.0	155.2	..	0.4	0.5	0.4	0.4
5000 Taxes on goods and services	..	202.8	521.6	625.6	650.4	..	1.5	1.9	1.8	1.8
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	..	<b>1 558.6</b>	<b>3 076.2</b>	<b>4 389.5</b>	<b>4 629.7</b>	..	<b>11.7</b>	<b>11.3</b>	<b>12.8</b>	<b>13.1</b>
1000 Taxes on income, profits and capital gains	..	14.5	34.2	116.5	132.7	..	0.1	0.1	0.3	0.4
2000 Social security contributions	..	1 370.2	3 002.2	4 145.7	4 369.5	..	10.3	11.0	12.1	12.3
3000 Taxes on payroll and workforce	..	166.9	11.7	10.3	8.6	..	1.3	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	28.1	103.1	105.4	..	0.0	0.1	0.3	0.3
6000 Other taxes	..	7.0	0.0	14.0	13.4	..	0.1	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933860178>


**Table 4.27. Iceland, tax revenue and % of GDP by selected tax category**

	Billion ISK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>114.9</b>	<b>254.6</b>	<b>540.3</b>	<b>812.0</b>	<b>1 265.6</b>	<b>30.9</b>	<b>36.3</b>	<b>33.2</b>	<b>36.3</b>	<b>51.6</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>34.1</b>	<b>101.5</b>	<b>239.7</b>	<b>381.0</b>	<b>429.5</b>	<b>9.2</b>	<b>14.5</b>	<b>14.7</b>	<b>17.0</b>	<b>17.5</b>
1100 Of individuals	30.9	88.5	197.3	298.0	337.5	8.3	12.6	12.1	13.3	13.8
1200 Corporate	3.2	8.4	14.6	52.5	62.2	0.9	1.2	0.9	2.4	2.5
1300 Unallocable between 1100 and 1200	0.0	4.6	27.7	30.5	29.9	0.0	0.7	1.7	1.4	1.2
<b>2000 Social security contributions</b>	<b>3.6</b>	<b>19.7</b>	<b>63.6</b>	<b>79.7</b>	<b>85.4</b>	<b>1.0</b>	<b>2.8</b>	<b>3.9</b>	<b>3.6</b>	<b>3.5</b>
2100 Employees	0.3	..	..	..	..	0.1	..	..	..	..
2200 Employers	3.3	..	..	..	..	0.9	..	..	..	..
2300 Self-employed or non-employed	0.0	..	..	..	..	0.0	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0.0	19.7	63.6	79.7	85.4	0.0	2.8	3.9	3.6	3.5
<b>3000 Taxes on payroll and workforce</b>	<b>4.1</b>	<b>0.2</b>	<b>2.8</b>	<b>6.6</b>	<b>7.4</b>	<b>1.1</b>	<b>0.0</b>	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>
<b>4000 Taxes on property</b>	<b>9.7</b>	<b>20.0</b>	<b>38.1</b>	<b>43.5</b>	<b>432.6</b>	<b>2.6</b>	<b>2.8</b>	<b>2.3</b>	<b>1.9</b>	<b>17.6</b>
4100 Recurrent taxes on immovable property	4.1	10.1	28.5	34.9	38.7	1.1	1.4	1.8	1.6	1.6
4200 Recurrent taxes on net wealth	2.4	5.2	3.8	0.7	0.4	0.6	0.7	0.2	0.0	0.0
4300 Estate, inheritance and gift taxes	0.2	0.8	2.6	2.9	3.7	0.1	0.1	0.2	0.1	0.2
4400 Taxes on financial and capital transactions	2.9	3.1	2.7	4.3	4.9	0.8	0.4	0.2	0.2	0.2
4500 Non-recurrent taxes	0.0	0.1	0.1	0.4	384.6	0.0	0.0	0.0	0.0	15.7
4600 Other recurrent taxes on property	0.0	0.7	0.3	0.3	0.4	0.0	0.1	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>58.9</b>	<b>112.2</b>	<b>190.1</b>	<b>262.8</b>	<b>295.8</b>	<b>15.9</b>	<b>16.0</b>	<b>11.7</b>	<b>11.8</b>	<b>12.1</b>
5100 Taxes on production, sale, transfer, etc	56.6	100.7	179.0	250.1	277.1	15.2	14.3	11.0	11.2	11.3
5110 General taxes	37.1	72.7	122.4	183.7	205.4	10.0	10.4	7.5	8.2	8.4
5111 Value added taxes	32.7	72.7	122.4	183.7	205.4	8.8	10.4	7.5	8.2	8.4
5120 Taxes on specific goods and services	19.5	28.0	56.6	66.4	71.7	5.2	4.0	3.5	3.0	2.9
5121 Excises	2.3	23.6	46.7	56.9	61.7	0.6	3.4	2.9	2.5	2.5
5200 Taxes on use of goods and perform activities	2.4	11.6	11.1	12.7	18.8	0.6	1.6	0.7	0.6	0.8
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>4.5</b>	<b>1.0</b>	<b>6.0</b>	<b>38.4</b>	<b>14.9</b>	<b>1.2</b>	<b>0.1</b>	<b>0.4</b>	<b>1.7</b>	<b>0.6</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	1.2	1.4	..	..	..	0.1	0.1
Transfer component	..	..	..	1.0	1.2	..	..	..	0.0	0.0
Tax expenditure component	..	..	..	0.2	0.2	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933860197>

**Table 4.28. Iceland, tax revenue and % of GDP by level of government and main taxes**

	Billion ISK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>91.6</b>	<b>195.1</b>	<b>402.3</b>	<b>604.0</b>	<b>1 030.2</b>	<b>24.7</b>	<b>27.8</b>	<b>24.7</b>	<b>27.0</b>	<b>42.0</b>
1000 Taxes on income, profits and capital gains	19.9	55.5	132.9	210.5	240.8	5.4	7.9	8.2	9.4	9.8
2000 Social security contributions	3.6	19.7	63.6	79.7	85.4	1.0	2.8	3.9	3.6	3.5
3000 Taxes on payroll and workforce	4.1	0.2	2.8	6.6	7.4	1.1	0.0	0.2	0.3	0.3
4000 Taxes on property	6.0	9.9	9.7	8.8	394.1	1.6	1.4	0.6	0.4	16.1
5000 Taxes on goods and services	57.7	108.9	187.4	260.0	287.6	15.5	15.5	11.5	11.6	11.7
6000 Other taxes	0.4	1.0	6.0	38.4	14.9	0.1	0.1	0.4	1.7	0.6
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>23.3</b>	<b>59.4</b>	<b>138.0</b>	<b>208.0</b>	<b>235.4</b>	<b>6.3</b>	<b>8.5</b>	<b>8.5</b>	<b>9.3</b>	<b>9.6</b>
1000 Taxes on income, profits and capital gains	14.2	46.0	106.8	170.4	188.7	3.8	6.5	6.6	7.6	7.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.7	10.1	28.4	34.7	38.5	1.0	1.4	1.7	1.6	1.6
5000 Taxes on goods and services	1.2	3.3	2.8	2.8	8.2	0.3	0.5	0.2	0.1	0.3
6000 Other taxes	4.1	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933860216>


**Table 4.29. Ireland, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>12.3</b>	<b>33.3</b>	<b>45.3</b>	<b>60.6</b>	<b>63.7</b>	<b>32.4</b>	<b>30.8</b>	<b>27.0</b>	<b>23.1</b>	<b>23.3</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>4.7</b>	<b>14.6</b>	<b>17.5</b>	<b>26.0</b>	<b>27.5</b>	<b>12.3</b>	<b>13.4</b>	<b>10.5</b>	<b>9.9</b>	<b>10.1</b>
1100 Of individuals	4.1	10.6	13.6	19.2	20.1	10.7	9.8	8.1	7.3	7.4
1200 Corporate	0.6	3.9	3.9	6.9	7.4	1.6	3.6	2.4	2.6	2.7
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>1.7</b>	<b>3.9</b>	<b>8.4</b>	<b>10.2</b>	<b>10.7</b>	<b>4.6</b>	<b>3.6</b>	<b>5.0</b>	<b>3.9</b>	<b>3.9</b>
2100 Employees	0.6	0.9	3.2	3.5	3.4	1.5	0.9	1.9	1.3	1.3
2200 Employers	1.1	2.8	4.9	6.2	6.7	2.9	2.6	2.9	2.4	2.4
2300 Self-employed or non-employed	0.1	0.2	0.3	0.5	0.6	0.2	0.2	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.2</b>	<b>0.0</b>	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.0</b>	<b>0.2</b>	<b>0.1</b>	<b>0.1</b>
<b>4000 Taxes on property</b>	<b>0.6</b>	<b>1.9</b>	<b>2.4</b>	<b>3.9</b>	<b>3.8</b>	<b>1.5</b>	<b>1.8</b>	<b>1.4</b>	<b>1.5</b>	<b>1.4</b>
4100 Recurrent taxes on immovable property	0.3	0.6	1.3	1.9	1.8	0.8	0.5	0.8	0.7	0.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.1	0.0
4300 Estate, inheritance and gift taxes	0.0	0.2	0.2	0.4	0.4	0.1	0.2	0.1	0.2	0.2
4400 Taxes on financial and capital transactions	0.2	1.1	0.8	1.5	1.6	0.6	1.0	0.5	0.6	0.6
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>5.1</b>	<b>12.7</b>	<b>16.4</b>	<b>19.8</b>	<b>20.8</b>	<b>13.6</b>	<b>11.7</b>	<b>9.8</b>	<b>7.5</b>	<b>7.6</b>
5100 Taxes on production, sale, transfer, etc	4.9	12.2	15.1	17.8	18.9	13.0	11.2	9.0	6.8	6.9
5110 General taxes	2.5	7.6	10.1	12.0	12.8	6.6	7.1	6.0	4.6	4.7
5111 Value added taxes	2.5	7.6	10.1	12.0	12.8	6.6	7.1	6.0	4.6	4.7
5120 Taxes on specific goods and services	2.4	4.5	5.0	5.9	6.1	6.4	4.2	3.0	2.2	2.2
5121 Excises	2.1	4.4	4.9	5.5	5.8	5.5	4.1	2.9	2.1	2.1
5200 Taxes on use of goods and perform activities	0.2	0.6	1.3	1.9	1.9	0.5	0.5	0.8	0.7	0.7
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	1.1	0.6	0.5	..	..	0.6	0.2	0.2
Transfer component	..	..	0.0	0.0	..	..	..	0.0	0.0	0.0
Tax expenditure component	..	..	1.1	0.6	0.5	..	..	0.6	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink  <http://dx.doi.org/10.1787/888933860235>




**Table 4.30. Ireland, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>10.1</b>	<b>28.7</b>	<b>36.9</b>	<b>50.3</b>	<b>52.4</b>	<b>26.7</b>	<b>26.5</b>	<b>22.0</b>	<b>19.2</b>	<b>19.2</b>
1000 Taxes on income, profits and capital gains	4.7	14.6	17.5	26.0	27.5	12.3	13.4	10.5	9.9	10.1
2000 Social security contributions	0.1	0.1	1.5	1.6	1.4	0.2	0.1	0.9	0.6	0.5
3000 Taxes on payroll and workforce	0.2	0.0	0.3	0.4	0.4	0.4	0.0	0.2	0.1	0.1
4000 Taxes on property	0.3	1.3	1.1	2.5	2.5	0.7	1.2	0.6	1.0	0.9
5000 Taxes on goods and services	5.0	12.7	16.4	19.8	20.7	13.1	11.7	9.8	7.5	7.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>0.3</b>	<b>0.7</b>	<b>1.5</b>	<b>1.5</b>	<b>1.4</b>	<b>0.9</b>	<b>0.6</b>	<b>0.9</b>	<b>0.6</b>	<b>0.5</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.6	1.3	1.4	1.4	0.8	0.5	0.8	0.5	0.5
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>1.6</b>	<b>3.7</b>	<b>6.7</b>	<b>8.5</b>	<b>9.2</b>	<b>4.3</b>	<b>3.5</b>	<b>4.0</b>	<b>3.2</b>	<b>3.4</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.6	3.7	6.7	8.5	9.2	4.3	3.5	4.0	3.2	3.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink  <http://dx.doi.org/10.1787/888933860254>

**Table 4.31. Israel, tax revenue and % of GDP by selected tax category**

	Billion ILS					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	..	<b>188.3</b>	<b>268.5</b>	<b>364.0</b>	<b>381.8</b>	..	<b>34.9</b>	<b>30.7</b>	<b>31.3</b>	<b>31.3</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>74.6</b>	<b>78.3</b>	<b>113.7</b>	<b>120.5</b>	..	<b>13.8</b>	<b>9.0</b>	<b>9.8</b>	<b>9.9</b>
1100 Of individuals	..	54.8	48.2	70.6	75.6	..	10.1	5.5	6.1	6.2
1200 Corporate	..	18.0	23.1	34.7	37.8	..	3.3	2.6	3.0	3.1
1300 Unallocable between 1100 and 1200	..	1.8	6.9	8.4	7.1	..	0.3	0.8	0.7	0.6
<b>2000 Social security contributions</b>	..	<b>27.6</b>	<b>45.3</b>	<b>59.6</b>	<b>63.5</b>	..	<b>5.1</b>	<b>5.2</b>	<b>5.1</b>	<b>5.2</b>
2100 Employees	..	15.8	27.8	34.7	35.9	..	2.9	3.2	3.0	2.9
2200 Employers	..	8.2	11.4	17.2	19.5	..	1.5	1.3	1.5	1.6
2300 Self-employed or non-employed	..	3.6	6.1	7.6	8.1	..	0.7	0.7	0.7	0.7
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	..	<b>6.8</b>	<b>10.3</b>	<b>13.8</b>	<b>14.1</b>	..	<b>1.3</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>
<b>4000 Taxes on property</b>	..	<b>16.9</b>	<b>28.8</b>	<b>38.7</b>	<b>39.4</b>	..	<b>3.1</b>	<b>3.3</b>	<b>3.3</b>	<b>3.2</b>
4100 Recurrent taxes on immovable property	..	11.3	18.8	23.6	24.6	..	2.1	2.1	2.0	2.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	3.2	4.1	6.7	6.6	..	0.6	0.5	0.6	0.5
4500 Non-recurrent taxes	..	2.4	6.0	8.3	8.3	..	0.5	0.7	0.7	0.7
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>62.4</b>	<b>105.9</b>	<b>138.3</b>	<b>144.4</b>	..	<b>11.6</b>	<b>12.1</b>	<b>11.9</b>	<b>11.8</b>
5100 Taxes on production, sale, transfer, etc	..	57.9	98.1	128.3	134.4	..	10.7	11.2	11.0	11.0
5110 General taxes	..	49.9	79.9	107.8	112.9	..	9.2	9.2	9.3	9.2
5111 Value added taxes	..	39.8	65.5	90.8	92.0	..	7.4	7.5	7.8	7.5
5120 Taxes on specific goods and services	..	8.0	18.1	20.5	21.6	..	1.5	2.1	1.8	1.8
5121 Excises	..	6.6	15.5	17.6	18.3	..	1.2	1.8	1.5	1.5
5200 Taxes on use of goods and perform activities	..	4.5	7.8	10.0	9.9	..	0.8	0.9	0.9	0.8
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	0.1	1.4	1.3	..	..	0.0	0.1	0.1
Transfer component	..	..	0.1	1.3	1.2	..	..	0.0	0.1	0.1
Tax expenditure component	..	..	0.0	0.1	0.1	..	..	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860273>

**Table 4.32. Israel, tax revenue and % of GDP by level of government and main taxes**

	Billion ILS					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	..	<b>148.0</b>	<b>199.8</b>	<b>274.9</b>	<b>288.1</b>	..	<b>27.4</b>	<b>22.9</b>	<b>23.7</b>	<b>23.6</b>
1000 Taxes on income, profits and capital gains	..	74.6	78.3	113.7	120.5	..	13.8	9.0	9.8	9.9
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	6.8	10.3	13.8	14.1	..	1.3	1.2	1.2	1.2
4000 Taxes on property	..	4.8	6.6	10.6	10.7	..	0.9	0.8	0.9	0.9
5000 Taxes on goods and services	..	61.8	104.7	136.8	142.9	..	11.5	12.0	11.8	11.7
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	..	<b>12.7</b>	<b>23.4</b>	<b>29.5</b>	<b>30.2</b>	..	<b>2.4</b>	<b>2.7</b>	<b>2.5</b>	<b>2.5</b>
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	12.1	22.2	28.1	28.7	..	2.2	2.5	2.4	2.4
5000 Taxes on goods and services	..	0.6	1.1	1.4	1.5	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	..	<b>27.6</b>	<b>45.3</b>	<b>59.6</b>	<b>63.5</b>	..	<b>5.1</b>	<b>5.2</b>	<b>5.1</b>	<b>5.2</b>
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	27.6	45.3	59.6	63.5	..	5.1	5.2	5.1	5.2
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860292>


Table 4.33. Italy, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>265.1</b>	<b>503.1</b>	<b>671.6</b>	<b>712.5</b>	<b>716.2</b>	<b>36.4</b>	<b>40.6</b>	<b>41.9</b>	<b>43.1</b>	<b>42.6</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>96.7</b>	<b>166.9</b>	<b>219.3</b>	<b>226.7</b>	<b>229.0</b>	<b>13.3</b>	<b>13.5</b>	<b>13.7</b>	<b>13.7</b>	<b>13.6</b>
1100 Of individuals	69.7	124.9	180.2	185.1	184.5	9.6	10.1	11.2	11.2	11.0
1200 Corporate	26.6	34.7	36.7	33.8	36.1	3.7	2.8	2.3	2.0	2.1
1300 Unallocable between 1100 and 1200	0.4	7.3	2.3	7.8	8.3	0.1	0.6	0.1	0.5	0.5
<b>2000 Social security contributions</b>	<b>87.3</b>	<b>143.6</b>	<b>209.1</b>	<b>214.4</b>	<b>215.9</b>	<b>12.0</b>	<b>11.6</b>	<b>13.0</b>	<b>13.0</b>	<b>12.8</b>
2100 Employees	16.8	27.3	37.6	39.8	40.0	2.3	2.2	2.3	2.4	2.4
2200 Employers	62.5	99.9	144.3	143.3	144.0	8.6	8.1	9.0	8.7	8.6
2300 Self-employed or non-employed	8.0	16.4	27.2	31.3	31.9	1.1	1.3	1.7	1.9	1.9
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>6.0</b>	<b>23.4</b>	<b>32.4</b>	<b>46.4</b>	<b>47.1</b>	<b>0.8</b>	<b>1.9</b>	<b>2.0</b>	<b>2.8</b>	<b>2.8</b>
4100 Recurrent taxes on immovable property	0.0	9.4	9.7	25.6	21.7	0.0	0.8	0.6	1.5	1.3
4200 Recurrent taxes on net wealth	0.0	0.0	2.1	0.2	0.4	0.0	0.0	0.1	0.0	0.0
4300 Estate, inheritance and gift taxes	0.4	1.0	0.5	0.7	0.7	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	5.6	12.3	17.4	17.4	17.8	0.8	1.0	1.1	1.1	1.1
4500 Non-recurrent taxes	0.0	0.1	0.9	0.3	4.2	0.0	0.0	0.1	0.0	0.3
4600 Other recurrent taxes on property	0.0	0.6	1.9	2.2	2.2	0.0	0.0	0.1	0.1	0.1
<b>5000 Taxes on goods and services</b>	<b>74.3</b>	<b>140.3</b>	<b>176.6</b>	<b>194.6</b>	<b>201.5</b>	<b>10.2</b>	<b>11.3</b>	<b>11.0</b>	<b>11.8</b>	<b>12.0</b>
5100 Taxes on production, sale, transfer, etc	67.1	125.7	158.5	172.4	177.0	9.2	10.1	9.9	10.4	10.5
5110 General taxes	38.9	77.5	97.6	101.1	103.0	5.3	6.3	6.1	6.1	6.1
5111 Value added taxes	38.9	77.5	97.6	101.1	103.0	5.3	6.3	6.1	6.1	6.1
5120 Taxes on specific goods and services	28.0	48.3	61.0	71.4	74.0	3.9	3.9	3.8	4.3	4.4
5121 Excises	20.3	31.5	36.4	46.2	48.4	2.8	2.5	2.3	2.8	2.9
5200 Taxes on use of goods and perform activities	4.5	8.5	10.5	11.1	13.4	0.6	0.7	0.7	0.7	0.8
5300 Unallocable between 5100 and 5200	2.7	6.1	7.6	11.0	11.1	0.4	0.5	0.5	0.7	0.7
<b>6000 Other taxes</b>	<b>0.0</b>	<b>27.3</b>	<b>31.9</b>	<b>28.2</b>	<b>20.6</b>	<b>0.0</b>	<b>2.2</b>	<b>2.0</b>	<b>1.7</b>	<b>1.2</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	0.3	14.7	12.6	..	..	0.0	0.9	0.7
Transfer component	..	..	0.1	6.0	3.7	..	..	0.0	0.4	0.2
Tax expenditure component	..	..	0.2	8.6	8.9	..	..	0.0	0.5	0.5

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministero dell'economia e delle finanze; Istituto nazionale di statistica.

StatLink  <http://dx.doi.org/10.1787/888933860311>

**Table 4.34. Italy, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>168.9</b>	<b>280.8</b>	<b>357.0</b>	<b>378.6</b>	<b>389.7</b>	<b>23.2</b>	<b>22.7</b>	<b>22.3</b>	<b>22.9</b>	<b>23.2</b>
1000 Taxes on income, profits and capital gains	92.7	154.2	193.6	196.2	198.2	12.7	12.4	12.1	11.9	11.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	6.0	12.9	21.0	22.4	26.6	0.8	1.0	1.3	1.4	1.6
5000 Taxes on goods and services	69.3	113.6	142.5	160.0	164.9	9.5	9.2	8.9	9.7	9.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>7.7</b>	<b>77.2</b>	<b>103.2</b>	<b>117.2</b>	<b>107.7</b>	<b>1.1</b>	<b>6.2</b>	<b>6.4</b>	<b>7.1</b>	<b>6.4</b>
1000 Taxes on income, profits and capital gains	4.0	12.7	25.6	30.5	30.8	0.6	1.0	1.6	1.8	1.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	10.5	11.5	24.0	20.5	0.0	0.8	0.7	1.5	1.2
5000 Taxes on goods and services	3.7	26.7	34.2	34.6	35.8	0.5	2.2	2.1	2.1	2.1
6000 Other taxes	0.0	27.3	31.9	28.2	20.6	0.0	2.2	2.0	1.7	1.2
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>87.3</b>	<b>143.6</b>	<b>209.1</b>	<b>214.4</b>	<b>215.9</b>	<b>12.0</b>	<b>11.6</b>	<b>13.0</b>	<b>13.0</b>	<b>12.8</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	87.3	143.6	209.1	214.4	215.9	12.0	11.6	13.0	13.0	12.8
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministero dell'economia e delle finanze; Istituto nazionale di statistica.


StatLink  <http://dx.doi.org/10.1787/888933860330>

Table 4.35. Japan, tax revenue and % of GDP by selected tax category

	Billion JPY					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>130 842.7</b>	<b>136 235.8</b>	<b>132 484.3</b>	<b>163 533.1</b>	<b>164 962.9</b>	<b>28.2</b>	<b>25.8</b>	<b>26.5</b>	<b>30.6</b>	<b>30.6</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>65 681.6</b>	<b>47 398.2</b>	<b>40 034.3</b>	<b>50 968.7</b>	<b>50 447.7</b>	<b>14.2</b>	<b>9.0</b>	<b>8.0</b>	<b>9.5</b>	<b>9.4</b>
1100 Of individuals	36 393.6	28 677.3	24 662.7	30 847.1	30 669.6	7.8	5.4	4.9	5.8	5.7
1200 Corporate	29 288.0	18 720.9	15 371.6	20 121.7	19 778.1	6.3	3.5	3.1	3.8	3.7
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>34 612.6</b>	<b>47 968.3</b>	<b>54 460.6</b>	<b>64 465.2</b>	<b>66 614.3</b>	<b>7.5</b>	<b>9.1</b>	<b>10.9</b>	<b>12.1</b>	<b>12.4</b>
2100 Employees	13 895.0	19 829.9	23 592.6	28 223.5	29 311.4	3.0	3.8	4.7	5.3	5.4
2200 Employers	16 648.8	22 455.5	24 674.2	29 478.7	30 560.4	3.6	4.2	4.9	5.5	5.7
2300 Self-employed or non-employed	4 068.8	5 682.9	6 193.8	6 763.0	6 742.5	0.9	1.1	1.2	1.3	1.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>12 296.3</b>	<b>14 294.4</b>	<b>12 878.3</b>	<b>13 399.7</b>	<b>13 772.3</b>	<b>2.7</b>	<b>2.7</b>	<b>2.6</b>	<b>2.5</b>	<b>2.6</b>
4100 Recurrent taxes on immovable property	7 098.5	10 413.7	10 225.0	10 005.0	10 165.1	1.5	2.0	2.0	1.9	1.9
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1 918.0	1 782.2	1 250.4	1 968.4	2 131.4	0.4	0.3	0.3	0.4	0.4
4400 Taxes on financial and capital transactions	3 279.8	2 098.5	1 402.9	1 426.3	1 475.8	0.7	0.4	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>17 916.8</b>	<b>26 227.2</b>	<b>24 730.2</b>	<b>34 286.4</b>	<b>33 771.0</b>	<b>3.9</b>	<b>5.0</b>	<b>5.0</b>	<b>6.4</b>	<b>6.3</b>
5100 Taxes on production, sale, transfer, etc	15 646.5	23 180.2	22 160.4	31 870.7	31 254.2	3.4	4.4	4.4	6.0	5.8
5110 General taxes	5 778.3	12 350.3	12 675.2	22 400.5	21 931.0	1.2	2.3	2.5	4.2	4.1
5111 Value added taxes	5 778.3	12 350.3	12 675.2	22 400.5	21 931.0	1.2	2.3	2.5	4.2	4.1
5120 Taxes on specific goods and services	9 868.2	10 829.9	9 485.2	9 470.2	9 323.2	2.1	2.0	1.9	1.8	1.7
5121 Excises	8 637.2	9 837.0	8 622.4	8 351.2	8 315.9	1.9	1.9	1.7	1.6	1.5
5200 Taxes on use of goods and perform activities	2 270.3	3 047.0	2 569.8	2 415.7	2 456.8	0.5	0.6	0.5	0.5	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>335.4</b>	<b>347.7</b>	<b>381.1</b>	<b>413.0</b>	<b>417.6</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Tax Bureau, Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860349>


**Table 4.36. Japan, tax revenue and % of GDP by level of government and main taxes**

	Billion JPY					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>62 779.7</b>	<b>52 720.8</b>	<b>43 707.4</b>	<b>59 969.4</b>	<b>58 956.3</b>	<b>13.5</b>	<b>10.0</b>	<b>8.8</b>	<b>11.2</b>	<b>10.9</b>
1000 Taxes on income, profits and capital gains	44 379.1	30 536.2	23 372.1	31 606.8	30 721.4	9.6	5.8	4.7	5.9	5.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	4 601.6	3 314.9	2 274.5	3 018.0	3 210.5	1.0	0.6	0.5	0.6	0.6
5000 Taxes on goods and services	13 799.0	18 869.7	18 060.9	25 344.5	25 024.4	3.0	3.6	3.6	4.7	4.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>33 450.4</b>	<b>35 546.7</b>	<b>34 316.3</b>	<b>39 098.5</b>	<b>39 392.3</b>	<b>7.2</b>	<b>6.7</b>	<b>6.9</b>	<b>7.3</b>	<b>7.3</b>
1000 Taxes on income, profits and capital gains	21 302.5	16 862.0	16 662.3	19 361.9	19 726.3	4.6	3.2	3.3	3.6	3.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7 694.7	10 979.5	10 603.8	10 381.8	10 561.8	1.7	2.1	2.1	1.9	2.0
5000 Taxes on goods and services	4 117.8	7 357.5	6 669.2	8 941.9	8 686.6	0.9	1.4	1.3	1.7	1.6
6000 Other taxes	335.4	347.7	381.1	413.0	417.6	0.1	0.1	0.1	0.1	0.1
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>34 612.6</b>	<b>47 968.3</b>	<b>54 460.6</b>	<b>64 465.2</b>	<b>66 614.3</b>	<b>7.5</b>	<b>9.1</b>	<b>10.9</b>	<b>12.1</b>	<b>12.4</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34 612.6	47 968.3	54 460.6	64 465.2	66 614.3	7.5	9.1	10.9	12.1	12.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Tax Bureau, Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860368>


**Table 4.37. Korea, tax revenue and % of GDP by selected tax category**

	Billion KRW					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>37 261.7</b>	<b>136 295.0</b>	<b>295 968.0</b>	<b>393 559.0</b>	<b>430 752.0</b>	<b>18.8</b>	<b>21.5</b>	<b>23.4</b>	<b>25.2</b>	<b>26.2</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>12 203.5</b>	<b>39 254.0</b>	<b>82 905.0</b>	<b>119 151.0</b>	<b>134 503.0</b>	<b>6.2</b>	<b>6.2</b>	<b>6.6</b>	<b>7.6</b>	<b>8.2</b>
1100 Of individuals	7 440.4	19 950.0	42 098.0	67 600.0	75 711.0	3.8	3.1	3.3	4.3	4.6
1200 Corporate	4 756.6	19 271.0	40 807.0	51 551.0	58 792.0	2.4	3.0	3.2	3.3	3.6
1300 Unallocable between 1100 and 1200	6.5	33.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>3 760.0</b>	<b>22 759.0</b>	<b>69 090.0</b>	<b>104 693.0</b>	<b>112 658.0</b>	<b>1.9</b>	<b>3.6</b>	<b>5.5</b>	<b>6.7</b>	<b>6.9</b>
2100 Employees	1 464.0	8 578.0	28 213.0	44 281.0	48 077.0	0.7	1.4	2.2	2.8	2.9
2200 Employers	1 694.0	9 409.0	30 856.0	47 846.0	51 190.0	0.9	1.5	2.4	3.1	3.1
2300 Self-employed or non-employed	602.0	4 772.0	10 021.0	12 566.0	13 391.0	0.3	0.8	0.8	0.8	0.8
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>152.8</b>	<b>258.0</b>	<b>714.0</b>	<b>1 122.0</b>	<b>1 293.0</b>	<b>0.1</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
<b>4000 Taxes on property</b>	<b>4 388.9</b>	<b>16 846.0</b>	<b>33 516.0</b>	<b>48 625.0</b>	<b>49 820.0</b>	<b>2.2</b>	<b>2.7</b>	<b>2.6</b>	<b>3.1</b>	<b>3.0</b>
4100 Recurrent taxes on immovable property	980.0	3 385.0	9 270.0	12 486.0	13 095.0	0.5	0.5	0.7	0.8	0.8
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	353.9	989.0	3 076.0	5 044.0	5 350.0	0.2	0.2	0.2	0.3	0.3
4400 Taxes on financial and capital transactions	2 959.7	11 935.0	21 170.0	31 095.0	31 375.0	1.5	1.9	1.7	2.0	1.9
4500 Non-recurrent taxes	95.3	537.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>16 497.5</b>	<b>52 271.0</b>	<b>99 769.0</b>	<b>110 326.0</b>	<b>121 197.0</b>	<b>8.3</b>	<b>8.2</b>	<b>7.9</b>	<b>7.1</b>	<b>7.4</b>
5100 Taxes on production, sale, transfer, etc	16 023.5	50 023.0	96 573.0	103 254.0	113 644.0	8.1	7.9	7.6	6.6	6.9
5110 General taxes	6 964.4	23 212.0	51 800.0	60 162.0	68 229.0	3.5	3.7	4.1	3.8	4.2
5111 Value added taxes	6 964.4	23 212.0	51 800.0	60 162.0	68 229.0	3.5	3.7	4.1	3.8	4.2
5120 Taxes on specific goods and services	9 059.1	26 811.0	44 773.0	43 092.0	45 415.0	4.6	4.2	3.5	2.8	2.8
5121 Excises	4 923.7	18 155.0	31 340.0	31 857.0	34 762.0	2.5	2.9	2.5	2.0	2.1
5200 Taxes on use of goods and perform activities	473.9	2 248.0	3 196.0	7 072.0	7 553.0	0.2	0.4	0.3	0.5	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>259.1</b>	<b>4 907.0</b>	<b>9 974.0</b>	<b>9 642.0</b>	<b>11 281.0</b>	<b>0.1</b>	<b>0.8</b>	<b>0.8</b>	<b>0.6</b>	<b>0.7</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink  <http://dx.doi.org/10.1787/888933860387>



**Table 4.38. Korea, tax revenue and % of GDP by level of government and main taxes**

	Billion KRW					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>27 140.8</b>	<b>92 935.0</b>	<b>177 718.0</b>	<b>217 888.0</b>	<b>242 562.0</b>	<b>13.7</b>	<b>14.6</b>	<b>14.0</b>	<b>13.9</b>	<b>14.8</b>
1000 Taxes on income, profits and capital gains	11 655.2	35 824.0	75 352.0	106 162.0	121 127.0	5.9	5.6	6.0	6.8	7.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	29.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	866.3	5 866.0	11 288.0	15 164.0	14 849.0	0.4	0.9	0.9	1.0	0.9
5000 Taxes on goods and services	14 377.5	46 812.0	86 629.0	93 127.0	102 439.0	7.3	7.4	6.8	6.0	6.2
6000 Other taxes	212.5	4 433.0	4 449.0	3 435.0	4 147.0	0.1	0.7	0.4	0.2	0.3
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>6 360.9</b>	<b>20 601.0</b>	<b>49 160.0</b>	<b>70 978.0</b>	<b>75 532.0</b>	<b>3.2</b>	<b>3.2</b>	<b>3.9</b>	<b>4.5</b>	<b>4.6</b>
1000 Taxes on income, profits and capital gains	548.3	3 430.0	7 553.0	12 989.0	13 376.0	0.3	0.5	0.6	0.8	0.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	123.5	258.0	714.0	1 122.0	1 293.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	3 522.6	10 980.0	22 228.0	33 461.0	34 971.0	1.8	1.7	1.8	2.1	2.1
5000 Taxes on goods and services	2 120.0	5 459.0	13 140.0	17 199.0	18 758.0	1.1	0.9	1.0	1.1	1.1
6000 Other taxes	46.6	474.0	5 525.0	6 207.0	7 134.0	0.0	0.1	0.4	0.4	0.4
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>3 760.0</b>	<b>22 759.0</b>	<b>69 090.0</b>	<b>104 693.0</b>	<b>112 658.0</b>	<b>1.9</b>	<b>3.6</b>	<b>5.5</b>	<b>6.7</b>	<b>6.9</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3 760.0	22 759.0	69 090.0	104 693.0	112 658.0	1.9	3.6	5.5	6.7	6.9
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.


StatLink  <http://dx.doi.org/10.1787/888933860406>


Table 4.39. Latvia, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	..	<b>2.0</b>	<b>5.1</b>	<b>7.1</b>	<b>7.6</b>	..	<b>29.1</b>	<b>28.2</b>	<b>29.2</b>	<b>30.4</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>0.5</b>	<b>1.3</b>	<b>1.8</b>	<b>2.0</b>	..	<b>7.0</b>	<b>7.2</b>	<b>7.5</b>	<b>8.1</b>
1100 Of individuals	..	0.4	1.1	1.4	1.6	..	5.5	6.2	5.9	6.4
1200 Corporate	..	0.1	0.2	0.4	0.4	..	1.5	1.0	1.6	1.7
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	..	<b>0.7</b>	<b>1.6</b>	<b>2.0</b>	<b>2.1</b>	..	<b>9.8</b>	<b>8.7</b>	<b>8.3</b>	<b>8.3</b>
2100 Employees	..	0.2	0.4	0.6	0.5	..	2.4	2.2	2.4	2.1
2200 Employers	..	0.5	1.2	1.4	1.5	..	7.3	6.4	5.9	6.1
2300 Self-employed or non-employed	..	0.0	0.0	0.0	0.0	..	0.0	0.1	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	..	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.3</b>	..	<b>1.1</b>	<b>0.9</b>	<b>1.0</b>	<b>1.1</b>
4100 Recurrent taxes on immovable property	..	0.1	0.1	0.2	0.2	..	0.9	0.7	0.8	0.9
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.2	0.1	0.2	0.2
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>0.8</b>	<b>2.0</b>	<b>3.0</b>	<b>3.2</b>	..	<b>11.2</b>	<b>11.3</b>	<b>12.2</b>	<b>12.8</b>
5100 Taxes on production, sale, transfer, etc	..	0.7	1.9	2.8	3.0	..	10.8	10.6	11.5	12.1
5110 General taxes	..	0.5	1.2	1.9	2.1	..	7.0	6.7	7.8	8.3
5111 Value added taxes	..	0.5	1.2	1.9	2.0	..	7.0	6.7	7.7	8.2
5120 Taxes on specific goods and services	..	0.3	0.7	0.9	0.9	..	3.8	3.9	3.6	3.8
5121 Excises	..	0.2	0.6	0.8	0.9	..	3.4	3.6	3.3	3.5
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.2	0.2	..	0.5	0.7	0.7	0.7
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860425>


**Table 4.40. Latvia, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	..	1.0	2.5	3.7	4.0	..	14.4	13.7	15.0	16.0
1000 Taxes on income, profits and capital gains	..	0.2	0.4	0.7	0.8	..	3.1	2.2	2.8	3.1
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	0.8	2.0	2.9	3.2	..	11.2	11.3	12.1	12.7
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	..	0.3	1.0	1.4	1.5	..	4.9	5.8	5.6	5.9
1000 Taxes on income, profits and capital gains	..	0.3	0.9	1.2	1.2	..	3.9	5.0	4.8	5.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.1	0.2	0.2	..	0.9	0.7	0.8	0.9
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	..	0.7	1.6	2.0	2.1	..	9.8	8.7	8.3	8.3
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.6	2.0	2.1	..	9.8	8.7	8.3	8.3
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860444>

**Table 4.41. Lithuania, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	..	<b>4.1</b>	<b>7.9</b>	<b>10.8</b>	<b>11.5</b>	..	<b>30.8</b>	<b>28.3</b>	<b>28.9</b>	<b>29.8</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1.1</b>	<b>1.3</b>	<b>2.0</b>	<b>2.2</b>	..	<b>8.3</b>	<b>4.6</b>	<b>5.4</b>	<b>5.6</b>
1100 Of individuals	..	1.0	1.0	1.4	1.5	..	7.6	3.6	3.8	4.0
1200 Corporate	..	0.1	0.3	0.6	0.6	..	0.7	1.0	1.5	1.6
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	..	<b>1.3</b>	<b>3.3</b>	<b>4.3</b>	<b>4.7</b>	..	<b>9.9</b>	<b>11.6</b>	<b>11.5</b>	<b>12.2</b>
2100 Employees	..	0.1	0.6	0.9	1.0	..	0.8	2.3	2.3	2.5
2200 Employers	..	1.1	2.1	2.9	3.2	..	8.1	7.5	7.8	8.2
2300 Self-employed or non-employed	..	0.1	0.5	0.5	0.5	..	1.0	1.9	1.5	1.4
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	..	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	..	<b>0.5</b>	<b>0.4</b>	<b>0.3</b>	<b>0.3</b>
4100 Recurrent taxes on immovable property	..	0.1	0.1	0.1	0.1	..	0.5	0.4	0.3	0.3
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>1.6</b>	<b>3.2</b>	<b>4.2</b>	<b>4.4</b>	..	<b>12.1</b>	<b>11.5</b>	<b>11.4</b>	<b>11.5</b>
5100 Taxes on production, sale, transfer, etc	..	1.6	3.1	4.2	4.4	..	11.6	11.2	11.2	11.3
5110 General taxes	..	1.1	2.2	2.9	3.1	..	8.1	7.8	7.8	7.9
5111 Value added taxes	..	1.0	2.2	2.9	3.0	..	7.5	7.8	7.7	7.8
5120 Taxes on specific goods and services	..	0.5	1.0	1.3	1.3	..	3.5	3.4	3.4	3.4
5121 Excises	..	0.4	0.9	1.2	1.2	..	3.2	3.2	3.1	3.2
5200 Taxes on use of goods and perform activities	..	0.1	0.1	0.1	0.1	..	0.5	0.3	0.2	0.2
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Country Tables, 1965-2016".

Source: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860463>

**Table 4.42. Lithuania, tax revenue and % of GDP by level of government and main taxes**


	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	..	<b>2.7</b>	<b>4.5</b>	<b>6.2</b>	<b>6.6</b>	..	<b>20.3</b>	<b>16.0</b>	<b>16.7</b>	<b>17.0</b>
1000 Taxes on income, profits and capital gains	..	1.1	1.3	2.0	2.2	..	8.3	4.6	5.4	5.6
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	1.6	3.2	4.2	4.4	..	12.0	11.4	11.3	11.4
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	..	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	..	<b>0.6</b>	<b>0.5</b>	<b>0.4</b>	<b>0.4</b>
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.1	0.1	0.1	..	0.5	0.4	0.3	0.3
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	..	<b>1.3</b>	<b>3.3</b>	<b>4.3</b>	<b>4.7</b>	..	<b>9.9</b>	<b>11.6</b>	<b>11.5</b>	<b>12.2</b>
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	1.3	3.3	4.3	4.7	..	9.9	11.6	11.5	12.2
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860482>


**Table 4.43. Luxembourg, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>3.7</b>	<b>8.5</b>	<b>15.0</b>	<b>19.3</b>	<b>20.2</b>	<b>33.5</b>	<b>36.9</b>	<b>37.4</b>	<b>37.1</b>	<b>38.1</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>1.5</b>	<b>3.1</b>	<b>5.5</b>	<b>7.0</b>	<b>7.4</b>	<b>13.5</b>	<b>13.5</b>	<b>13.6</b>	<b>13.5</b>	<b>14.0</b>
1100 Of individuals	0.9	1.6	3.2	4.7	5.0	8.1	6.8	7.9	9.1	9.4
1200 Corporate	0.6	1.5	2.3	2.3	2.5	5.4	6.6	5.8	4.4	4.6
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>1.0</b>	<b>2.2</b>	<b>4.4</b>	<b>5.6</b>	<b>5.8</b>	<b>9.2</b>	<b>9.6</b>	<b>10.8</b>	<b>10.7</b>	<b>10.9</b>
2100 Employees	0.4	1.0	2.0	2.5	2.6	3.5	4.3	5.0	4.9	4.9
2200 Employers	0.5	1.0	1.9	2.3	2.4	4.5	4.2	4.7	4.5	4.5
2300 Self-employed or non-employed	0.1	0.3	0.5	0.7	0.7	1.2	1.2	1.2	1.4	1.4
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>0.3</b>	<b>0.9</b>	<b>1.1</b>	<b>1.7</b>	<b>1.9</b>	<b>2.8</b>	<b>3.9</b>	<b>2.6</b>	<b>3.3</b>	<b>3.5</b>
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1
4200 Recurrent taxes on net wealth	0.2	0.6	0.8	1.3	1.4	1.6	2.7	2.1	2.5	2.7
4300 Estate, inheritance and gift taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
4400 Taxes on financial and capital transactions	0.1	0.2	0.2	0.3	0.3	1.0	1.0	0.4	0.6	0.6
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>0.9</b>	<b>2.2</b>	<b>4.1</b>	<b>5.0</b>	<b>5.1</b>	<b>7.9</b>	<b>9.7</b>	<b>10.2</b>	<b>9.5</b>	<b>9.6</b>
5100 Taxes on production, sale, transfer, etc	0.8	2.2	4.0	4.9	5.0	7.7	9.6	10.0	9.3	9.4
5110 General taxes	0.4	1.1	2.6	3.4	3.4	4.0	4.9	6.4	6.5	6.4
5111 Value added taxes	0.4	1.1	2.6	3.4	3.4	4.0	4.9	6.4	6.5	6.4
5120 Taxes on specific goods and services	0.4	1.1	1.5	1.5	1.6	3.7	4.7	3.7	2.8	3.1
5121 Excises	0.4	1.0	1.4	1.4	1.4	3.3	4.5	3.5	2.6	2.7
5200 Taxes on use of goods and perform activities	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	0.2	0.2	..	..	..	0.4	0.4
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: General account of the State.

StatLink  <http://dx.doi.org/10.1787/888933860501>

**Table 4.44. Luxembourg, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>2.4</b>	<b>5.8</b>	<b>10.1</b>	<b>13.2</b>	<b>13.7</b>	<b>22.1</b>	<b>25.3</b>	<b>25.2</b>	<b>25.3</b>	<b>25.9</b>
1000 Taxes on income, profits and capital gains	1.3	2.6	4.9	6.4	6.7	11.6	11.5	12.1	12.3	12.7
2000 Social security contributions	0.0	0.1	0.1	0.2	0.2	0.1	0.3	0.3	0.3	0.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.9	1.0	1.7	1.8	2.6	3.8	2.5	3.2	3.4
5000 Taxes on goods and services	0.8	2.2	4.1	4.9	5.0	7.7	9.7	10.2	9.4	9.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>0.2</b>	<b>0.5</b>	<b>0.7</b>	<b>0.7</b>	<b>0.8</b>	<b>2.1</b>	<b>2.1</b>	<b>1.6</b>	<b>1.3</b>	<b>1.5</b>
1000 Taxes on income, profits and capital gains	0.2	0.5	0.6	0.6	0.7	1.9	2.0	1.5	1.2	1.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>1.0</b>	<b>2.2</b>	<b>4.2</b>	<b>5.4</b>	<b>5.6</b>	<b>9.1</b>	<b>9.3</b>	<b>10.5</b>	<b>10.4</b>	<b>10.5</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.0	2.2	4.2	5.4	5.6	9.1	9.3	10.5	10.4	10.5
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: General account of the State.

StatLink  <http://dx.doi.org/10.1787/888933860520>


**Table 4.45. Mexico, tax revenue and % of GDP by selected tax category**

	Billion MXN					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>102.0</b>	<b>767.2</b>	<b>1 716.2</b>	<b>2 953.5</b>	<b>3 343.3</b>	<b>12.1</b>	<b>11.5</b>	<b>12.8</b>	<b>15.9</b>	<b>16.6</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>34.7</b>	<b>276.5</b>	<b>683.6</b>	<b>1 230.6</b>	<b>1 427.1</b>	<b>4.1</b>	<b>4.1</b>	<b>5.1</b>	<b>6.6</b>	<b>7.1</b>
1100 Of individuals	..	..	313.5	609.4	681.8	..	..	2.3	3.3	3.4
1200 Corporate	..	..	246.7	592.4	700.9	..	..	1.8	3.2	3.5
1300 Unallocable between 1100 and 1200	34.7	276.5	123.4	28.7	44.4	4.1	4.1	0.9	0.2	0.2
<b>2000 Social security contributions</b>	<b>17.2</b>	<b>138.2</b>	<b>277.5</b>	<b>409.2</b>	<b>435.0</b>	<b>2.0</b>	<b>2.1</b>	<b>2.1</b>	<b>2.2</b>	<b>2.2</b>
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	17.2	138.2	277.5	409.2	435.0	2.0	2.1	2.1	2.2	2.2
<b>3000 Taxes on payroll and workforce</b>	<b>1.8</b>	<b>11.2</b>	<b>36.9</b>	<b>70.2</b>	<b>76.8</b>	<b>0.2</b>	<b>0.2</b>	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>
<b>4000 Taxes on property</b>	<b>1.9</b>	<b>14.0</b>	<b>39.0</b>	<b>57.7</b>	<b>63.3</b>	<b>0.2</b>	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>
4100 Recurrent taxes on immovable property	1.0	9.9	25.7	38.0	40.4	0.1	0.1	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.9	4.0	13.2	19.7	22.9	0.1	0.1	0.1	0.1	0.1
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>44.8</b>	<b>319.6</b>	<b>651.9</b>	<b>1 141.2</b>	<b>1 295.7</b>	<b>5.3</b>	<b>4.8</b>	<b>4.9</b>	<b>6.2</b>	<b>6.4</b>
5100 Taxes on production, sale, transfer, etc	44.2	310.3	630.1	1 120.6	1 274.7	5.2	4.6	4.7	6.0	6.3
5110 General taxes	26.6	189.6	504.5	707.2	791.7	3.2	2.8	3.8	3.8	3.9
5111 Value added taxes	26.6	189.6	504.5	707.2	791.7	3.2	2.8	3.8	3.8	3.9
5120 Taxes on specific goods and services	17.5	120.7	125.6	413.4	483.0	2.1	1.8	0.9	2.2	2.4
5121 Excises	10.1	86.2	86.1	361.5	420.4	1.2	1.3	0.6	2.0	2.1
5200 Taxes on use of goods and perform activities	0.7	9.3	21.8	20.6	20.9	0.1	0.1	0.2	0.1	0.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>1.6</b>	<b>7.7</b>	<b>27.4</b>	<b>44.6</b>	<b>45.5</b>	<b>0.2</b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	40.3	43.8	44.9	..	..	0.3	0.2	0.2
Transfer component	..	..	9.7	1.0	1.1	..	..	0.1	0.0	0.0
Tax expenditure component	..	..	30.6	42.8	43.7	..	..	0.2	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933860539>




**Table 4.46. Mexico, tax revenue and % of GDP by level of government and main taxes**

	Billion MXN					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>81.4</b>	<b>600.5</b>	<b>1 351.5</b>	<b>2 374.0</b>	<b>2 724.3</b>	<b>9.7</b>	<b>9.0</b>	<b>10.1</b>	<b>12.8</b>	<b>13.6</b>
1000 Taxes on income, profits and capital gains	34.7	276.5	683.6	1 230.6	1 427.1	4.1	4.1	5.1	6.6	7.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.8	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	44.6	318.1	645.6	1 116.0	1 268.4	5.3	4.8	4.8	6.0	6.3
6000 Other taxes	1.3	5.9	22.2	27.4	28.8	0.2	0.1	0.2	0.1	0.1
<b>State/Regional</b>										
<b>Total tax revenue</b>	<b>2.2</b>	<b>20.5</b>	<b>58.3</b>	<b>123.5</b>	<b>133.0</b>	<b>0.3</b>	<b>0.3</b>	<b>0.4</b>	<b>0.7</b>	<b>0.7</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.0	11.2	36.8	70.2	76.8	0.1	0.2	0.3	0.4	0.4
4000 Taxes on property	0.9	7.0	13.1	22.5	23.6	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.1	1.3	5.8	24.4	25.9	0.0	0.0	0.0	0.1	0.1
6000 Other taxes	0.2	0.9	2.5	6.5	6.7	0.0	0.0	0.0	0.0	0.0
<b>Local government</b>										
<b>Total tax revenue</b>	<b>1.3</b>	<b>8.0</b>	<b>29.0</b>	<b>46.7</b>	<b>50.9</b>	<b>0.1</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.0	6.9	25.8	35.2	39.6	0.1	0.1	0.2	0.2	0.2
5000 Taxes on goods and services	0.1	0.2	0.5	0.8	1.3	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.9	2.6	10.7	10.0	0.0	0.0	0.0	0.1	0.1
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>17.2</b>	<b>138.2</b>	<b>277.5</b>	<b>409.2</b>	<b>435.0</b>	<b>2.0</b>	<b>2.1</b>	<b>2.1</b>	<b>2.2</b>	<b>2.2</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	17.2	138.2	277.5	409.2	435.0	2.0	2.1	2.1	2.2	2.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933860558>


**Table 4.47. Netherlands, tax revenue and % of GDP by selected tax category**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>104.4</b>	<b>166.8</b>	<b>227.9</b>	<b>255.3</b>	<b>272.0</b>	<b>39.7</b>	<b>36.9</b>	<b>35.7</b>	<b>37.0</b>	<b>38.4</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>33.7</b>	<b>43.3</b>	<b>63.6</b>	<b>70.8</b>	<b>74.0</b>	<b>12.8</b>	<b>9.6</b>	<b>9.9</b>	<b>10.3</b>	<b>10.4</b>
1100 Of individuals	25.8	25.1	49.0	52.4	50.3	9.8	5.6	7.7	7.6	7.1
1200 Corporate	7.9	18.1	14.6	18.4	23.7	3.0	4.0	2.3	2.7	3.3
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>39.1</b>	<b>64.5</b>	<b>82.7</b>	<b>96.4</b>	<b>103.9</b>	<b>14.9</b>	<b>14.3</b>	<b>12.9</b>	<b>14.0</b>	<b>14.7</b>
2100 Employees	24.1	35.3	41.6	48.2	42.0	9.2	7.8	6.5	7.0	5.9
2200 Employers	7.8	18.7	29.4	34.6	36.6	3.0	4.1	4.6	5.0	5.2
2300 Self-employed or non-employed	7.1	10.5	11.7	13.6	25.3	2.7	2.3	1.8	2.0	3.6
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>3.8</b>	<b>8.8</b>	<b>8.8</b>	<b>9.8</b>	<b>10.8</b>	<b>1.5</b>	<b>1.9</b>	<b>1.4</b>	<b>1.4</b>	<b>1.5</b>
4100 Recurrent taxes on immovable property	1.7	3.1	4.2	6.4	6.6	0.7	0.7	0.7	0.9	0.9
4200 Recurrent taxes on net wealth	0.6	0.8	0.0	0.0	0.0	0.2	0.2	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.5	1.5	1.7	1.6	1.8	0.2	0.3	0.3	0.2	0.3
4400 Taxes on financial and capital transactions	1.0	3.4	2.8	1.8	2.3	0.4	0.8	0.4	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>27.6</b>	<b>48.2</b>	<b>70.1</b>	<b>75.6</b>	<b>80.3</b>	<b>10.5</b>	<b>10.7</b>	<b>11.0</b>	<b>11.0</b>	<b>11.3</b>
5100 Taxes on production, sale, transfer, etc	25.1	43.6	62.5	67.0	71.6	9.5	9.6	9.8	9.7	10.1
5110 General taxes	17.2	28.9	42.7	44.9	47.9	6.5	6.4	6.7	6.5	6.8
5111 Value added taxes	17.2	28.8	42.7	44.9	47.8	6.5	6.4	6.7	6.5	6.8
5120 Taxes on specific goods and services	7.9	14.7	19.8	22.1	23.7	3.0	3.3	3.1	3.2	3.3
5121 Excises	6.0	13.8	18.4	18.0	19.0	2.3	3.0	2.9	2.6	2.7
5200 Taxes on use of goods and perform activities	2.5	4.6	7.6	8.6	8.7	1.0	1.0	1.2	1.2	1.2
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.3</b>	<b>0.8</b>	<b>1.0</b>	<b>0.4</b>	<b>0.7</b>	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.1</b>	<b>0.1</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860577>

**Table 4.48. Netherlands, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>61.4</b>	<b>95.1</b>	<b>135.1</b>	<b>146.2</b>	<b>156.7</b>	<b>23.3</b>	<b>21.0</b>	<b>21.1</b>	<b>21.2</b>	<b>22.1</b>
1000 Taxes on income, profits and capital gains	33.7	43.3	63.6	70.8	74.0	12.8	9.6	9.9	10.3	10.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.1	5.7	4.6	4.7	5.6	0.8	1.3	0.7	0.7	0.8
5000 Taxes on goods and services	25.3	45.4	66.2	70.2	76.4	9.6	10.0	10.4	10.2	10.8
6000 Other taxes	0.3	0.8	0.8	0.4	0.7	0.1	0.2	0.1	0.1	0.1
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>2.5</b>	<b>5.6</b>	<b>8.1</b>	<b>9.7</b>	<b>8.3</b>	<b>0.9</b>	<b>1.2</b>	<b>1.3</b>	<b>1.4</b>	<b>1.2</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.7	3.1	4.2	5.0	5.2	0.7	0.7	0.7	0.7	0.7
5000 Taxes on goods and services	0.8	2.5	3.7	4.7	3.2	0.3	0.6	0.6	0.7	0.4
6000 Other taxes	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>39.1</b>	<b>64.5</b>	<b>82.7</b>	<b>96.4</b>	<b>103.9</b>	<b>14.9</b>	<b>14.3</b>	<b>12.9</b>	<b>14.0</b>	<b>14.7</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	39.1	64.5	82.7	96.4	103.9	14.9	14.3	12.9	14.0	14.7
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860596>


Table 4.49. New Zealand, tax revenue and % of GDP by selected tax category

	Billion NZD					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>27.5</b>	<b>39.8</b>	<b>62.3</b>	<b>81.5</b>	<b>86.6</b>	<b>36.2</b>	<b>32.5</b>	<b>30.3</b>	<b>31.6</b>	<b>31.6</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>16.4</b>	<b>23.9</b>	<b>33.5</b>	<b>44.7</b>	<b>48.1</b>	<b>21.6</b>	<b>19.5</b>	<b>16.3</b>	<b>17.3</b>	<b>17.6</b>
1100 Of individuals	13.2	17.1	23.5	30.3	31.9	17.4	14.0	11.4	11.7	11.6
1200 Corporate	1.8	4.9	7.6	11.4	13.5	2.3	4.0	3.7	4.4	4.9
1300 Unallocable between 1100 and 1200	1.4	1.8	2.4	3.0	2.8	1.9	1.5	1.1	1.2	1.0
<b>2000 Social security contributions</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>1.9</b>	<b>2.1</b>	<b>4.1</b>	<b>5.1</b>	<b>5.3</b>	<b>2.5</b>	<b>1.7</b>	<b>2.0</b>	<b>2.0</b>	<b>1.9</b>
4100 Recurrent taxes on immovable property	1.7	2.0	4.0	5.0	5.2	2.3	1.7	2.0	1.9	1.9
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>9.2</b>	<b>13.8</b>	<b>24.7</b>	<b>31.7</b>	<b>33.2</b>	<b>12.1</b>	<b>11.3</b>	<b>12.0</b>	<b>12.3</b>	<b>12.1</b>
5100 Taxes on production, sale, transfer, etc	8.7	12.9	23.1	29.6	30.9	11.4	10.5	11.2	11.5	11.3
5110 General taxes	6.2	9.9	19.1	24.6	25.8	8.1	8.1	9.3	9.5	9.4
5111 Value added taxes	6.2	9.9	19.1	24.6	25.8	8.1	8.1	9.3	9.5	9.4
5120 Taxes on specific goods and services	2.5	3.0	4.0	5.0	5.1	3.3	2.5	1.9	1.9	1.9
5121 Excises	1.9	2.1	1.8	2.3	2.2	2.5	1.8	0.9	0.9	0.8
5200 Taxes on use of goods and perform activities	0.5	0.9	1.6	2.1	2.3	0.7	0.7	0.8	0.8	0.8
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	1.1	2.8	2.4	2.3	..	0.9	1.4	0.9	0.8
Transfer component	..	0.7	1.8	1.1	1.1	..	0.6	0.9	0.4	0.4
Tax expenditure component	..	0.3	1.0	1.3	1.2	..	0.3	0.5	0.5	0.4

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink  <http://dx.doi.org/10.1787/888933860615>

**Table 4.50. New Zealand, tax revenue and % of GDP by level of government and main taxes**

	Billion NZD					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>25.8</b>	<b>37.5</b>	<b>57.9</b>	<b>76.0</b>	<b>80.8</b>	<b>34.0</b>	<b>30.7</b>	<b>28.1</b>	<b>29.4</b>	<b>29.5</b>
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	44.7	48.1	21.6	19.5	16.3	17.3	17.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.1	0.1	0.1	0.1	0.4	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	9.1	13.6	24.3	31.1	32.6	12.0	11.1	11.8	12.1	11.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>1.7</b>	<b>2.3</b>	<b>4.5</b>	<b>5.6</b>	<b>5.8</b>	<b>2.2</b>	<b>1.9</b>	<b>2.2</b>	<b>2.2</b>	<b>2.1</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.6	2.0	4.0	5.0	5.2	2.0	1.7	2.0	1.9	1.9
5000 Taxes on goods and services	0.1	0.2	0.4	0.6	0.6	0.2	0.2	0.2	0.2	0.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Local Authorities Statistics, Department of Statistics, Wellington.


StatLink  <http://dx.doi.org/10.1787/888933860634>


Table 4.51. Norway, tax revenue and % of GDP by selected tax category

	Billion NOK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>301.8</b>	<b>631.6</b>	<b>1 086.7</b>	<b>1 198.2</b>	<b>1 207.1</b>	<b>40.2</b>	<b>41.9</b>	<b>41.9</b>	<b>38.4</b>	<b>38.7</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>106.3</b>	<b>284.2</b>	<b>512.0</b>	<b>475.4</b>	<b>458.2</b>	<b>14.2</b>	<b>18.8</b>	<b>19.7</b>	<b>15.2</b>	<b>14.7</b>
1100 Of individuals	79.1	152.0	256.5	335.2	332.8	10.5	10.1	9.9	10.8	10.7
1200 Corporate	27.2	132.2	255.5	140.2	125.4	3.6	8.8	9.9	4.5	4.0
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>79.4</b>	<b>132.2</b>	<b>243.0</b>	<b>325.6</b>	<b>330.9</b>	<b>10.6</b>	<b>8.8</b>	<b>9.4</b>	<b>10.4</b>	<b>10.6</b>
2100 Employees	25.3	45.2	81.0	112.7	115.4	3.4	3.0	3.1	3.6	3.7
2200 Employers	50.1	79.2	148.1	191.4	193.3	6.7	5.3	5.7	6.1	6.2
2300 Self-employed or non-employed	3.9	7.8	13.9	21.5	22.3	0.5	0.5	0.5	0.7	0.7
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>8.9</b>	<b>14.5</b>	<b>30.9</b>	<b>35.6</b>	<b>39.2</b>	<b>1.2</b>	<b>1.0</b>	<b>1.2</b>	<b>1.1</b>	<b>1.3</b>
4100 Recurrent taxes on immovable property	2.2	2.8	8.5	12.7	13.7	0.3	0.2	0.3	0.4	0.4
4200 Recurrent taxes on net wealth	5.1	7.7	14.1	14.1	16.7	0.7	0.5	0.5	0.5	0.5
4300 Estate, inheritance and gift taxes	0.4	1.3	2.4	0.3	0.2	0.1	0.1	0.1	0.0	0.0
4400 Taxes on financial and capital transactions	1.1	2.7	5.9	8.4	8.6	0.1	0.2	0.2	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>107.3</b>	<b>200.7</b>	<b>300.7</b>	<b>361.7</b>	<b>378.8</b>	<b>14.3</b>	<b>13.3</b>	<b>11.6</b>	<b>11.6</b>	<b>12.1</b>
5100 Taxes on production, sale, transfer, etc	102.9	185.9	284.9	342.4	358.8	13.7	12.3	11.0	11.0	11.5
5110 General taxes	56.7	125.0	201.8	256.0	270.1	7.6	8.3	7.8	8.2	8.7
5111 Value added taxes	56.7	124.2	201.2	255.2	269.2	7.6	8.2	7.8	8.2	8.6
5120 Taxes on specific goods and services	46.2	60.9	83.1	86.4	88.8	6.2	4.0	3.2	2.8	2.8
5121 Excises	37.5	54.9	76.3	78.8	79.5	5.0	3.6	2.9	2.5	2.5
5200 Taxes on use of goods and perform activities	4.4	14.8	15.8	19.3	20.0	0.6	1.0	0.6	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	1.2	3.0	3.6	..	..	0.0	0.1	0.1
Transfer component	..	..	1.0	2.5	3.0	..	..	0.0	0.1	0.1
Tax expenditure component	..	..	0.3	0.5	0.6	..	..	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Norway; National Accounts.

StatLink  <http://dx.doi.org/10.1787/888933860653>

**Table 4.52. Norway, tax revenue and % of GDP by level of government and main taxes**

	Billion NOK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>165.4</b>	<b>536.1</b>	<b>938.4</b>	<b>1 013.9</b>	<b>1 011.7</b>	<b>22.1</b>	<b>35.6</b>	<b>36.2</b>	<b>32.5</b>	<b>32.4</b>
1000 Taxes on income, profits and capital gains	50.6	198.4	380.8	314.8	288.9	6.8	13.2	14.7	10.1	9.3
2000 Social security contributions	4.7	132.2	243.0	325.6	330.9	0.6	8.8	9.4	10.4	10.6
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.4	7.0	16.0	13.8	15.4	0.5	0.5	0.6	0.4	0.5
5000 Taxes on goods and services	106.7	198.6	298.6	359.7	376.5	14.2	13.2	11.5	11.5	12.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>61.6</b>	<b>95.5</b>	<b>148.2</b>	<b>184.4</b>	<b>195.4</b>	<b>8.2</b>	<b>6.3</b>	<b>5.7</b>	<b>5.9</b>	<b>6.3</b>
1000 Taxes on income, profits and capital gains	55.7	85.8	131.2	160.6	169.3	7.4	5.7	5.1	5.2	5.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.5	7.6	14.9	21.8	23.9	0.7	0.5	0.6	0.7	0.8
5000 Taxes on goods and services	0.4	2.1	2.2	2.0	2.3	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>74.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>10.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	74.6	0.0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Norway; National Accounts.


StatLink  <http://dx.doi.org/10.1787/888933860672>

Table 4.53. Poland, tax revenue and % of GDP by selected tax category

	Billion PLN					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	..	<b>246.0</b>	<b>454.0</b>	<b>582.4</b>	<b>620.6</b>	..	<b>32.9</b>	<b>31.4</b>	<b>32.4</b>	<b>33.4</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>50.3</b>	<b>91.0</b>	<b>117.1</b>	<b>124.3</b>	..	<b>6.7</b>	<b>6.3</b>	<b>6.5</b>	<b>6.7</b>
1100 Of individuals	..	32.4	62.9	84.0	90.1	..	4.3	4.4	4.7	4.8
1200 Corporate	..	17.9	28.1	33.1	34.2	..	2.4	1.9	1.8	1.8
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	..	<b>96.4</b>	<b>156.0</b>	<b>223.5</b>	<b>236.3</b>	..	<b>12.9</b>	<b>10.8</b>	<b>12.4</b>	<b>12.7</b>
2100 Employees	..	42.4	60.2	88.6	92.7	..	5.7	4.2	4.9	5.0
2200 Employers	..	41.4	65.4	87.6	91.8	..	5.5	4.5	4.9	4.9
2300 Self-employed or non-employed	..	12.6	30.4	47.4	51.8	..	1.7	2.1	2.6	2.8
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	..	<b>1.6</b>	<b>3.7</b>	<b>4.0</b>	<b>4.2</b>	..	<b>0.2</b>	<b>0.3</b>	<b>0.2</b>	<b>0.2</b>
<b>4000 Taxes on property</b>	..	<b>10.6</b>	<b>19.1</b>	<b>24.6</b>	<b>25.6</b>	..	<b>1.4</b>	<b>1.3</b>	<b>1.4</b>	<b>1.4</b>
4100 Recurrent taxes on immovable property	..	8.4	16.4	22.2	22.7	..	1.1	1.1	1.2	1.2
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.2	0.3	0.2	0.3	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	2.0	2.4	2.2	2.6	..	0.3	0.2	0.1	0.1
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>86.9</b>	<b>182.0</b>	<b>209.7</b>	<b>226.1</b>	..	<b>11.6</b>	<b>12.6</b>	<b>11.7</b>	<b>12.2</b>
5100 Taxes on production, sale, transfer, etc	..	84.9	175.2	201.7	218.0	..	11.4	12.1	11.2	11.7
5110 General taxes	..	51.6	109.7	125.8	131.0	..	6.9	7.6	7.0	7.0
5111 Value added taxes	..	51.6	109.7	125.8	131.0	..	6.9	7.6	7.0	7.0
5120 Taxes on specific goods and services	..	33.3	65.5	75.9	87.0	..	4.5	4.5	4.2	4.7
5121 Excises	..	27.2	62.0	70.6	75.6	..	3.6	4.3	3.9	4.1
5200 Taxes on use of goods and perform activities	..	2.0	6.8	8.0	8.1	..	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	..	<b>0.3</b>	<b>0.6</b>	<b>0.6</b>	<b>0.9</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <http://dx.doi.org/10.1787/888933860691>



**Table 4.54. Poland, tax revenue and % of GDP by level of government and main taxes**

	Billion PLN					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	..	126.9	239.2	280.9	301.2	..	17.0	16.6	15.6	16.2
1000 Taxes on income, profits and capital gains	..	40.0	57.7	71.4	75.2	..	5.3	4.0	4.0	4.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.6	3.7	4.0	4.2	..	0.2	0.3	0.2	0.2
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	85.3	177.8	205.5	221.8	..	11.4	12.3	11.4	11.9
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	..	22.7	57.1	75.1	79.8	..	3.0	4.0	4.2	4.3
1000 Taxes on income, profits and capital gains	..	10.3	33.3	45.7	49.0	..	1.4	2.3	2.5	2.6
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	10.6	19.1	24.6	25.6	..	1.4	1.3	1.4	1.4
5000 Taxes on goods and services	..	1.5	4.1	4.1	4.2	..	0.2	0.3	0.2	0.2
6000 Other taxes	..	0.3	0.6	0.6	0.9	..	0.0	0.0	0.0	0.1
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	..	96.4	156.0	223.5	236.3	..	12.9	10.8	12.4	12.7
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	96.4	156.0	223.5	236.3	..	12.9	10.8	12.4	12.7
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.


StatLink  <http://dx.doi.org/10.1787/888933860710>


Table 4.55. Portugal, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>14.8</b>	<b>39.9</b>	<b>54.7</b>	<b>61.9</b>	<b>63.7</b>	<b>26.5</b>	<b>31.1</b>	<b>30.4</b>	<b>34.4</b>	<b>34.3</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>3.8</b>	<b>11.7</b>	<b>14.6</b>	<b>18.8</b>	<b>18.3</b>	<b>6.8</b>	<b>9.1</b>	<b>8.1</b>	<b>10.4</b>	<b>9.9</b>
1100 Of individuals	2.4	6.9	9.6	13.1	12.6	4.2	5.4	5.4	7.3	6.8
1200 Corporate	1.2	4.7	4.9	5.6	5.7	2.1	3.7	2.7	3.1	3.1
1300 Unallocable between 1100 and 1200	0.3	0.0	0.1	0.0	0.0	0.5	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>4.0</b>	<b>10.2</b>	<b>15.5</b>	<b>16.2</b>	<b>16.9</b>	<b>7.2</b>	<b>7.9</b>	<b>8.6</b>	<b>9.0</b>	<b>9.1</b>
2100 Employees	1.5	4.3	6.7	7.0	7.2	2.6	3.3	3.7	3.9	3.9
2200 Employers	2.4	5.9	8.8	9.2	9.7	4.3	4.6	4.9	5.1	5.2
2300 Self-employed or non-employed	0.1	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>0.4</b>	<b>1.5</b>	<b>1.9</b>	<b>2.3</b>	<b>2.4</b>	<b>0.7</b>	<b>1.1</b>	<b>1.1</b>	<b>1.3</b>	<b>1.3</b>
4100 Recurrent taxes on immovable property	0.1	0.5	1.1	1.5	1.5	0.2	0.4	0.6	0.9	0.8
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.2	0.9	0.8	0.8	0.9	0.3	0.7	0.5	0.4	0.5
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>6.6</b>	<b>16.1</b>	<b>22.0</b>	<b>23.8</b>	<b>25.2</b>	<b>11.7</b>	<b>12.5</b>	<b>12.2</b>	<b>13.3</b>	<b>13.6</b>
5100 Taxes on production, sale, transfer, etc	6.4	15.6	21.2	22.8	24.0	11.5	12.2	11.8	12.7	12.9
5110 General taxes	2.9	9.7	13.5	15.4	15.8	5.2	7.6	7.5	8.5	8.5
5111 Value added taxes	2.9	9.7	13.5	15.4	15.8	5.2	7.6	7.5	8.5	8.5
5120 Taxes on specific goods and services	3.5	5.9	7.7	7.5	8.2	6.3	4.6	4.3	4.2	4.4
5121 Excises	2.1	4.5	5.7	5.2	5.8	3.7	3.5	3.1	2.9	3.1
5200 Taxes on use of goods and perform activities	0.1	0.4	0.7	1.0	1.1	0.2	0.3	0.4	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.1
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.3</b>	<b>0.5</b>	<b>0.7</b>	<b>0.7</b>	<b>0.1</b>	<b>0.2</b>	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Instituto Nacional de Estatística; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autónomos da Administração Central; Estatísticas das Finanças públicas; Relatório do Instituto de Gestão Financeira da Seguranta Social, Contas de Gerência das Regiões Autónomas da Madeira e dos Açores.

StatLink  <http://dx.doi.org/10.1787/888933860729>

**Table 4.56. Portugal, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>9.8</b>	<b>27.8</b>	<b>36.5</b>	<b>45.2</b>	<b>46.3</b>	<b>17.6</b>	<b>21.6</b>	<b>20.3</b>	<b>25.1</b>	<b>25.0</b>
1000 Taxes on income, profits and capital gains	3.6	11.1	13.6	17.5	17.0	6.4	8.7	7.5	9.7	9.2
2000 Social security contributions	0.0	1.3	1.9	5.3	5.6	0.0	1.0	1.1	3.0	3.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.3	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1
5000 Taxes on goods and services	6.1	14.8	20.3	21.5	22.9	10.9	11.5	11.3	12.0	12.3
6000 Other taxes	0.0	0.3	0.5	0.7	0.7	0.1	0.2	0.3	0.4	0.4
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>0.8</b>	<b>2.5</b>	<b>3.6</b>	<b>4.5</b>	<b>4.6</b>	<b>1.5</b>	<b>2.0</b>	<b>2.0</b>	<b>2.5</b>	<b>2.5</b>
1000 Taxes on income, profits and capital gains	0.2	0.6	1.1	1.2	1.3	0.4	0.4	0.6	0.7	0.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	1.2	1.7	2.1	2.1	0.6	0.9	0.9	1.2	1.2
5000 Taxes on goods and services	0.3	0.7	0.8	1.1	1.2	0.5	0.6	0.5	0.6	0.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>4.0</b>	<b>9.4</b>	<b>14.4</b>	<b>12.1</b>	<b>12.4</b>	<b>7.2</b>	<b>7.3</b>	<b>8.0</b>	<b>6.7</b>	<b>6.7</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	4.0	8.8	13.5	10.9	11.4	7.2	6.9	7.5	6.0	6.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.5	0.8	1.2	1.0	0.0	0.4	0.5	0.7	0.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Instituto Nacional de Estatística; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autónomos da Administração Central; Estatísticas das Finanças públicas; Relatório do Instituto de Gestão Financeira da Seguranta Social, Contas de Gerência das Regiões Autónomas da Madeira e dos Açores.

StatLink  <http://dx.doi.org/10.1787/888933860748>


Table 4.57. Slovak Republic, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	..	<b>10.6</b>	<b>19.0</b>	<b>25.4</b>	<b>26.3</b>	..	<b>33.6</b>	<b>28.1</b>	<b>32.2</b>	<b>32.4</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>2.2</b>	<b>3.6</b>	<b>5.5</b>	<b>5.7</b>	..	<b>6.9</b>	<b>5.3</b>	<b>7.0</b>	<b>7.0</b>
1100 Of individuals	..	1.1	1.8	2.5	2.7	..	3.3	2.6	3.1	3.3
1200 Corporate	..	0.8	1.7	2.9	2.8	..	2.6	2.5	3.7	3.5
1300 Unallocable between 1100 and 1200	..	0.3	0.2	0.2	0.2	..	1.0	0.2	0.2	0.2
<b>2000 Social security contributions</b>	..	<b>4.4</b>	<b>8.2</b>	<b>10.9</b>	<b>11.4</b>	..	<b>14.0</b>	<b>12.1</b>	<b>13.8</b>	<b>14.1</b>
2100 Employees	..	0.9	2.1	2.4	2.6	..	2.9	3.1	3.1	3.3
2200 Employers	..	2.9	4.6	6.3	6.5	..	9.0	6.8	8.0	8.0
2300 Self-employed or non-employed	..	0.7	1.5	2.2	2.3	..	2.1	2.2	2.7	2.9
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	..	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	..	<b>0.6</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>
4100 Recurrent taxes on immovable property	..	0.1	0.3	0.3	0.3	..	0.5	0.4	0.4	0.4
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>3.8</b>	<b>6.8</b>	<b>8.5</b>	<b>8.7</b>	..	<b>12.2</b>	<b>10.1</b>	<b>10.8</b>	<b>10.7</b>
5100 Taxes on production, sale, transfer, etc	..	3.6	6.3	7.8	8.0	..	11.5	9.3	9.9	9.8
5110 General taxes	..	2.2	4.2	5.4	5.4	..	6.9	6.2	6.9	6.7
5111 Value added taxes	..	2.2	4.2	5.4	5.4	..	6.9	6.2	6.9	6.7
5120 Taxes on specific goods and services	..	1.5	2.1	2.4	2.5	..	4.6	3.1	3.1	3.1
5121 Excises	..	1.0	1.9	2.1	2.2	..	3.1	2.9	2.7	2.7
5200 Taxes on use of goods and perform activities	..	0.2	0.4	0.5	0.6	..	0.7	0.6	0.7	0.7
5300 Unallocable between 5100 and 5200	..	0.0	0.1	0.2	0.2	..	0.0	0.2	0.2	0.2
<b>6000 Other taxes</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	0.3	0.3	0.3	..	..	0.4	0.3	0.3
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <http://dx.doi.org/10.1787/888933860767>

**Table 4.58. Slovak Republic, tax revenue and % of GDP  
by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	..	<b>6.2</b>	<b>10.3</b>	<b>14.1</b>	<b>14.5</b>	..	<b>19.5</b>	<b>15.3</b>	<b>17.9</b>	<b>17.8</b>
1000 Taxes on income, profits and capital gains	..	2.2	3.6	5.5	5.7	..	6.9	5.3	7.0	7.0
2000 Social security contributions	..	0.1	0.2	0.3	0.3	..	0.3	0.3	0.3	0.3
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.0	0.0	0.0	..	0.2	0.0	0.0	0.0
5000 Taxes on goods and services	..	3.8	6.5	8.3	8.5	..	12.1	9.7	10.6	10.5
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	..	<b>0.1</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	..	<b>0.5</b>	<b>0.8</b>	<b>0.7</b>	<b>0.6</b>
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.3	0.3	0.3	..	0.4	0.4	0.4	0.4
5000 Taxes on goods and services	..	0.0	0.3	0.2	0.2	..	0.0	0.4	0.2	0.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	..	<b>4.3</b>	<b>7.9</b>	<b>10.6</b>	<b>11.2</b>	..	<b>13.7</b>	<b>11.7</b>	<b>13.4</b>	<b>13.8</b>
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	4.3	7.9	10.6	11.2	..	13.7	11.7	13.4	13.8
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.


StatLink  <http://dx.doi.org/10.1787/888933860786>


Table 4.59. Slovenia, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	..	<b>6.9</b>	<b>13.4</b>	<b>14.1</b>	<b>14.7</b>	..	<b>36.6</b>	<b>36.9</b>	<b>36.4</b>	<b>36.5</b>
<b>1000 Taxes on income, profits and capital gains</b>	..	<b>1.3</b>	<b>2.7</b>	<b>2.5</b>	<b>2.8</b>	..	<b>6.8</b>	<b>7.4</b>	<b>6.6</b>	<b>6.8</b>
1100 Of individuals	..	1.0	2.0	2.0	2.1	..	5.5	5.6	5.1	5.2
1200 Corporate	..	0.2	0.7	0.6	0.6	..	1.1	1.8	1.5	1.6
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
<b>2000 Social security contributions</b>	..	<b>2.6</b>	<b>5.4</b>	<b>5.6</b>	<b>5.8</b>	..	<b>13.9</b>	<b>14.8</b>	<b>14.4</b>	<b>14.5</b>
2100 Employees	..	1.4	2.8	2.9	3.0	..	7.7	7.7	7.5	7.5
2200 Employers	..	1.0	2.1	2.1	2.2	..	5.3	5.7	5.5	5.5
2300 Self-employed or non-employed	..	0.2	0.5	0.6	0.6	..	0.9	1.5	1.4	1.4
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	..	<b>0.3</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>1.5</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	..	<b>0.1</b>	<b>0.2</b>	<b>0.2</b>	<b>0.3</b>	..	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>
4100 Recurrent taxes on immovable property	..	0.1	0.2	0.2	0.2	..	0.4	0.5	0.5	0.5
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.1
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	..	<b>2.6</b>	<b>5.0</b>	<b>5.7</b>	<b>5.8</b>	..	<b>13.8</b>	<b>13.8</b>	<b>14.6</b>	<b>14.3</b>
5100 Taxes on production, sale, transfer, etc	..	2.5	4.8	5.3	5.4	..	13.1	13.2	13.6	13.4
5110 General taxes	..	1.6	2.9	3.2	3.3	..	8.7	8.1	8.3	8.2
5111 Value added taxes	..	1.6	2.9	3.2	3.3	..	8.5	8.1	8.3	8.2
5120 Taxes on specific goods and services	..	0.8	1.9	2.1	2.1	..	4.4	5.1	5.3	5.2
5121 Excises	..	0.6	1.6	1.6	1.7	..	3.1	4.3	4.2	4.1
5200 Taxes on use of goods and perform activities	..	0.1	0.2	0.4	0.4	..	0.6	0.6	1.0	0.9
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	..	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <http://dx.doi.org/10.1787/888933860805>

**Table 4.60. Slovenia, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	..	<b>3.8</b>	<b>6.5</b>	<b>7.2</b>	<b>7.5</b>	..	<b>20.2</b>	<b>18.0</b>	<b>18.4</b>	<b>18.5</b>
1000 Taxes on income, profits and capital gains	..	0.9	1.6	1.5	1.7	..	4.8	4.3	3.9	4.2
2000 Social security contributions	..	0.0	0.1	0.1	0.1	..	0.1	0.2	0.2	0.2
3000 Taxes on payroll and workforce	..	0.3	0.0	0.0	0.0	..	1.5	0.1	0.1	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	..	2.6	4.9	5.5	5.7	..	13.7	13.5	14.3	14.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	..	<b>0.5</b>	<b>1.5</b>	<b>1.4</b>	<b>1.4</b>	..	<b>2.7</b>	<b>4.0</b>	<b>3.5</b>	<b>3.5</b>
1000 Taxes on income, profits and capital gains	..	0.4	1.1	1.0	1.1	..	2.0	3.1	2.6	2.6
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.2	0.2	0.3	..	0.6	0.6	0.6	0.6
5000 Taxes on goods and services	..	0.0	0.1	0.1	0.1	..	0.1	0.3	0.2	0.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	..	<b>2.6</b>	<b>5.3</b>	<b>5.5</b>	<b>5.8</b>	..	<b>13.8</b>	<b>14.7</b>	<b>14.3</b>	<b>14.3</b>
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	2.6	5.3	5.5	5.8	..	13.8	14.7	14.3	14.3
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistical Office of the Republic of Slovenia.


StatLink  <http://dx.doi.org/10.1787/888933860824>

Table 4.61. Spain, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>103.7</b>	<b>214.7</b>	<b>337.4</b>	<b>362.8</b>	<b>371.2</b>	<b>31.6</b>	<b>33.2</b>	<b>31.2</b>	<b>33.6</b>	<b>33.2</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>31.8</b>	<b>60.7</b>	<b>93.8</b>	<b>102.9</b>	<b>104.5</b>	<b>9.7</b>	<b>9.4</b>	<b>8.7</b>	<b>9.5</b>	<b>9.3</b>
1100 Of individuals	22.5	41.1	73.2	77.5	79.4	6.9	6.4	6.8	7.2	7.1
1200 Corporate	9.1	19.6	20.6	25.4	25.1	2.8	3.0	1.9	2.4	2.2
1300 Unallocable between 1100 and 1200	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>36.7</b>	<b>74.9</b>	<b>128.4</b>	<b>122.6</b>	<b>126.8</b>	<b>11.2</b>	<b>11.6</b>	<b>11.9</b>	<b>11.4</b>	<b>11.3</b>
2100 Employees	6.0	12.1	20.3	18.7	19.5	1.8	1.9	1.9	1.7	1.7
2200 Employers	26.4	53.9	89.8	87.8	91.4	8.0	8.3	8.3	8.1	8.2
2300 Self-employed or non-employed	4.4	8.8	18.3	16.1	15.9	1.3	1.4	1.7	1.5	1.4
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>5.7</b>	<b>13.9</b>	<b>22.6</b>	<b>28.1</b>	<b>28.6</b>	<b>1.7</b>	<b>2.2</b>	<b>2.1</b>	<b>2.6</b>	<b>2.6</b>
4100 Recurrent taxes on immovable property	1.5	4.0	9.7	12.6	12.7	0.5	0.6	0.9	1.2	1.1
4200 Recurrent taxes on net wealth	0.6	1.4	0.7	1.9	2.0	0.2	0.2	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.4	1.4	2.4	2.8	2.7	0.1	0.2	0.2	0.3	0.2
4400 Taxes on financial and capital transactions	2.5	6.0	8.1	7.2	7.5	0.8	0.9	0.7	0.7	0.7
4500 Non-recurrent taxes	0.6	1.1	1.8	3.5	3.7	0.2	0.2	0.2	0.3	0.3
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>29.4</b>	<b>64.3</b>	<b>90.5</b>	<b>107.3</b>	<b>109.2</b>	<b>9.0</b>	<b>10.0</b>	<b>8.4</b>	<b>9.9</b>	<b>9.8</b>
5100 Taxes on production, sale, transfer, etc	26.7	58.2	83.2	99.1	100.9	8.2	9.0	7.7	9.2	9.0
5110 General taxes	16.6	37.9	56.3	68.7	71.1	5.1	5.9	5.2	6.4	6.4
5111 Value added taxes	16.3	37.9	56.0	68.5	70.9	5.0	5.9	5.2	6.3	6.3
5120 Taxes on specific goods and services	10.1	20.4	26.9	30.4	29.8	3.1	3.2	2.5	2.8	2.7
5121 Excises	6.0	17.7	23.5	25.4	25.3	1.8	2.7	2.2	2.4	2.3
5200 Taxes on use of goods and perform activities	2.6	6.1	7.3	8.2	8.3	0.8	0.9	0.7	0.8	0.7
5300 Unallocable between 5100 and 5200	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	<b>0.2</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	0.0	1.9	1.1	1.8	..	0.0	0.2	0.1	0.2
Transfer component	..	..	1.2	0.6	0.9	..	..	0.1	0.1	0.1
Tax expenditure component	..	..	0.7	0.6	0.9	..	..	0.1	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Country Tables, 1965-2016".

Source: Informacion Estadistica del Ministerio de Hacienda (for national taxes). Cuentas de las Administraciones Publicas (for local taxes and social security) both published by Secretaria General Tecnica del Ministerio de Hacienda.

StatLink  <http://dx.doi.org/10.1787/888933860843>



**Table 4.62. Spain, tax revenue and % of GDP by level of government and main taxes**

	Billion EUR					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>53.7</b>	<b>105.2</b>	<b>136.4</b>	<b>155.0</b>	<b>154.6</b>	<b>16.4</b>	<b>16.3</b>	<b>12.6</b>	<b>14.4</b>	<b>13.8</b>
1000 Taxes on income, profits and capital gains	29.5	51.6	61.0	62.7	61.0	9.0	8.0	5.6	5.8	5.5
2000 Social security contributions	0.4	2.2	3.4	3.4	3.4	0.1	0.3	0.3	0.3	0.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.4	0.3	0.1	1.2	1.1	0.1	0.1	0.0	0.1	0.1
5000 Taxes on goods and services	23.4	51.0	71.4	87.7	88.9	7.2	7.9	6.6	8.1	7.9
6000 Other taxes	0.0	0.0	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	<b>5.0</b>	<b>16.5</b>	<b>43.6</b>	<b>50.9</b>	<b>54.5</b>	<b>1.5</b>	<b>2.5</b>	<b>4.0</b>	<b>4.7</b>	<b>4.9</b>
1000 Taxes on income, profits and capital gains	0.4	5.5	27.6	34.6	37.6	0.1	0.9	2.5	3.2	3.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.0	7.8	10.1	10.5	10.8	0.9	1.2	0.9	1.0	1.0
5000 Taxes on goods and services	1.6	3.2	5.9	5.7	6.1	0.5	0.5	0.5	0.5	0.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Local government</b>										
<b>Total tax revenue</b>	<b>8.1</b>	<b>19.5</b>	<b>30.8</b>	<b>36.0</b>	<b>36.8</b>	<b>2.5</b>	<b>3.0</b>	<b>2.9</b>	<b>3.3</b>	<b>3.3</b>
1000 Taxes on income, profits and capital gains	1.9	3.5	5.2	5.6	5.8	0.6	0.5	0.5	0.5	0.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.3	5.8	12.4	16.4	16.7	0.7	0.9	1.1	1.5	1.5
5000 Taxes on goods and services	3.9	10.1	13.3	13.9	14.3	1.2	1.6	1.2	1.3	1.3
6000 Other taxes	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>36.4</b>	<b>72.6</b>	<b>125.1</b>	<b>119.2</b>	<b>123.4</b>	<b>11.1</b>	<b>11.2</b>	<b>11.6</b>	<b>11.0</b>	<b>11.0</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	36.4	72.6	125.1	119.2	123.4	11.1	11.2	11.6	11.0	11.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: Informacion Estadística del Ministerio de Hacienda (for national taxes). Cuentas de las Administraciones Publicas (for local taxes and social security) both published by Secretaria General Técnica del Ministerio de Hacienda.


StatLink  <http://dx.doi.org/10.1787/888933860862>

Table 4.63. Sweden, tax revenue and % of GDP by selected tax category

	Billion SEK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>756.0</b>	<b>1 166.0</b>	<b>1 521.3</b>	<b>1 809.4</b>	<b>1 940.0</b>	<b>49.5</b>	<b>49.0</b>	<b>43.2</b>	<b>43.1</b>	<b>44.0</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>314.8</b>	<b>475.3</b>	<b>539.7</b>	<b>649.8</b>	<b>698.9</b>	<b>20.6</b>	<b>20.0</b>	<b>15.3</b>	<b>15.5</b>	<b>15.9</b>
1100 Of individuals	291.1	387.5	423.9	525.9	578.4	19.1	16.3	12.0	12.5	13.1
1200 Corporate	23.7	87.8	115.8	123.9	120.5	1.5	3.7	3.3	3.0	2.7
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>205.9</b>	<b>307.0</b>	<b>384.7</b>	<b>404.9</b>	<b>438.9</b>	<b>13.5</b>	<b>12.9</b>	<b>10.9</b>	<b>9.6</b>	<b>10.0</b>
2100 Employees	0.8	63.1	89.2	108.4	113.3	0.1	2.7	2.5	2.6	2.6
2200 Employers	196.9	237.5	288.4	291.6	321.4	12.9	10.0	8.2	6.9	7.3
2300 Self-employed or non-employed	8.1	5.6	7.5	5.1	5.1	0.5	0.2	0.2	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.8	-0.4	-0.2	-1.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>18.7</b>	<b>50.1</b>	<b>107.5</b>	<b>194.1</b>	<b>203.4</b>	<b>1.2</b>	<b>2.1</b>	<b>3.1</b>	<b>4.6</b>	<b>4.6</b>
<b>4000 Taxes on property</b>	<b>26.6</b>	<b>39.9</b>	<b>36.5</b>	<b>43.9</b>	<b>46.3</b>	<b>1.7</b>	<b>1.7</b>	<b>1.0</b>	<b>1.0</b>	<b>1.1</b>
4100 Recurrent taxes on immovable property	8.9	23.3	26.4	32.4	33.4	0.6	1.0	0.8	0.8	0.8
4200 Recurrent taxes on net wealth	3.2	8.2	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.4	2.5	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	13.1	5.8	10.1	11.4	12.8	0.9	0.2	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>188.7</b>	<b>288.8</b>	<b>446.1</b>	<b>509.2</b>	<b>544.4</b>	<b>12.4</b>	<b>12.1</b>	<b>12.7</b>	<b>12.1</b>	<b>12.4</b>
5100 Taxes on production, sale, transfer, etc	181.6	281.4	429.7	490.4	524.7	11.9	11.8	12.2	11.7	11.9
5110 General taxes	112.4	199.6	326.7	382.7	409.4	7.4	8.4	9.3	9.1	9.3
5111 Value added taxes	112.4	197.5	322.6	378.8	405.0	7.4	8.3	9.2	9.0	9.2
5120 Taxes on specific goods and services	69.2	81.8	103.0	107.7	115.3	4.5	3.4	2.9	2.6	2.6
5121 Excises	55.3	70.3	91.5	91.6	95.5	3.6	3.0	2.6	2.2	2.2
5200 Taxes on use of goods and perform activities	7.1	7.4	16.4	18.8	19.7	0.5	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>1.3</b>	<b>1.5</b>	<b>1.4</b>	<b>1.4</b>	<b>2.2</b>	<b>0.1</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Monthly reports of central Government Revenues (unpublished) National Audit Bureau, Stockholm. Local Government Finance (SOS), Tax assessment statistics (SOS), National Central Bureau of Statistics, Stockholm. National Accounts (Statistical Reports), National Bureau of Statistics, Stockholm.

StatLink  <http://dx.doi.org/10.1787/888933860881>


**Table 4.64. Sweden, tax revenue and % of GDP by level of government and main taxes**

	Billion SEK					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>383.9</b>	<b>699.1</b>	<b>795.2</b>	<b>927.3</b>	<b>1 014.1</b>	<b>25.1</b>	<b>29.4</b>	<b>22.6</b>	<b>22.1</b>	<b>23.0</b>
1000 Taxes on income, profits and capital gains	94.7	139.0	16.9	14.1	29.3	6.2	5.8	0.5	0.3	0.7
2000 Social security contributions	54.8	180.2	201.2	180.7	205.0	3.6	7.6	5.7	4.3	4.7
3000 Taxes on payroll and workforce	18.7	50.1	107.5	194.1	203.4	1.2	2.1	3.1	4.6	4.6
4000 Taxes on property	26.6	39.9	22.4	27.9	29.9	1.7	1.7	0.6	0.7	0.7
5000 Taxes on goods and services	187.8	288.5	445.8	509.1	544.3	12.3	12.1	12.7	12.1	12.4
6000 Other taxes	1.3	1.5	1.4	1.4	2.2	0.1	0.1	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>221.0</b>	<b>336.3</b>	<b>537.0</b>	<b>651.7</b>	<b>685.9</b>	<b>14.5</b>	<b>14.1</b>	<b>15.3</b>	<b>15.5</b>	<b>15.6</b>
1000 Taxes on income, profits and capital gains	220.1	336.3	522.9	635.7	669.6	14.4	14.1	14.9	15.1	15.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	14.1	15.9	16.3	0.0	0.0	0.4	0.4	0.4
5000 Taxes on goods and services	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>151.1</b>	<b>126.8</b>	<b>183.5</b>	<b>224.1</b>	<b>233.9</b>	<b>9.9</b>	<b>5.3</b>	<b>5.2</b>	<b>5.3</b>	<b>5.3</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	151.1	126.8	183.5	224.1	233.9	9.9	5.3	5.2	5.3	5.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Monthly reports of central Government Revenues (unpublished) National Audit Bureau, Stockholm. Local Government Finance (SOS), Tax assessment statistics (SOS), National Central Bureau of Statistics, Stockholm. National Accounts (Statistical Reports), National Bureau of Statistics, Stockholm.

StatLink  <http://dx.doi.org/10.1787/888933860900>

**Table 4.65. Switzerland, tax revenue and % of GDP by selected tax category**

	Billion CHF					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>85.1</b>	<b>126.8</b>	<b>161.9</b>	<b>180.4</b>	<b>183.0</b>	<b>23.7</b>	<b>27.6</b>	<b>26.6</b>	<b>27.6</b>	<b>27.8</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>40.0</b>	<b>55.9</b>	<b>73.7</b>	<b>83.7</b>	<b>85.2</b>	<b>11.2</b>	<b>12.2</b>	<b>12.1</b>	<b>12.8</b>	<b>12.9</b>
1100 Of individuals	27.7	37.6	51.3	55.9	56.8	7.7	8.2	8.4	8.5	8.6
1200 Corporate	6.3	11.2	16.2	19.3	20.7	1.8	2.4	2.7	3.0	3.1
1300 Unallocable between 1100 and 1200	6.1	7.1	6.2	8.5	7.7	1.7	1.6	1.0	1.3	1.2
<b>2000 Social security contributions</b>	<b>19.9</b>	<b>30.6</b>	<b>38.3</b>	<b>43.9</b>	<b>44.4</b>	<b>5.5</b>	<b>6.7</b>	<b>6.3</b>	<b>6.7</b>	<b>6.7</b>
2100 Employees	9.3	14.3	17.5	20.4	20.6	2.6	3.1	2.9	3.1	3.1
2200 Employers	9.3	14.3	17.6	20.4	20.6	2.6	3.1	2.9	3.1	3.1
2300 Self-employed or non-employed	1.3	2.0	3.2	3.2	3.2	0.4	0.4	0.5	0.5	0.5
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>7.6</b>	<b>12.2</b>	<b>12.3</b>	<b>13.0</b>	<b>13.3</b>	<b>2.1</b>	<b>2.7</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
4100 Recurrent taxes on immovable property	0.4	0.7	1.0	1.1	1.2	0.1	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	3.4	5.2	7.0	8.0	8.4	0.9	1.1	1.2	1.2	1.3
4300 Estate, inheritance and gift taxes	0.9	1.2	1.0	1.1	1.1	0.2	0.3	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	2.2	4.3	2.4	1.9	1.5	0.6	0.9	0.4	0.3	0.2
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.6	0.8	0.9	0.9	0.9	0.2	0.2	0.2	0.1	0.1
<b>5000 Taxes on goods and services</b>	<b>17.5</b>	<b>27.8</b>	<b>37.1</b>	<b>39.0</b>	<b>39.2</b>	<b>4.9</b>	<b>6.1</b>	<b>6.1</b>	<b>6.0</b>	<b>5.9</b>
5100 Taxes on production, sale, transfer, etc	16.0	25.3	32.2	33.7	33.7	4.5	5.5	5.3	5.1	5.1
5110 General taxes	9.9	16.9	21.0	22.7	22.7	2.8	3.7	3.4	3.5	3.4
5111 Value added taxes	9.9	16.6	20.6	22.3	22.3	2.8	3.6	3.4	3.4	3.4
5120 Taxes on specific goods and services	6.1	8.3	11.1	10.9	10.9	1.7	1.8	1.8	1.7	1.7
5121 Excises	4.6	6.8	8.3	8.0	8.1	1.3	1.5	1.4	1.2	1.2
5200 Taxes on use of goods and perform activities	1.6	2.5	4.9	5.3	5.5	0.4	0.6	0.8	0.8	0.8
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.1</b>	<b>0.2</b>	<b>0.6</b>	<b>0.8</b>	<b>0.9</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Financial Statistics, Federal Finance Administration.

StatLink  <http://dx.doi.org/10.1787/888933860919>

**Table 4.66. Switzerland, tax revenue and % of GDP by level of government and main taxes**

	Billion CHF					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>29.0</b>	<b>46.9</b>	<b>59.2</b>	<b>64.4</b>	<b>64.4</b>	<b>8.1</b>	<b>10.2</b>	<b>9.7</b>	<b>9.8</b>	<b>9.8</b>
1000 Taxes on income, profits and capital gains	10.9	17.0	22.7	26.8	26.8	3.0	3.7	3.7	4.1	4.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.1	4.1	2.2	1.7	1.3	0.6	0.9	0.4	0.3	0.2
5000 Taxes on goods and services	16.0	25.7	34.3	36.0	36.2	4.5	5.6	5.6	5.5	5.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	<b>21.3</b>	<b>28.9</b>	<b>39.9</b>	<b>44.5</b>	<b>45.7</b>	<b>6.0</b>	<b>6.3</b>	<b>6.5</b>	<b>6.8</b>	<b>6.9</b>
1000 Taxes on income, profits and capital gains	16.4	21.8	30.9	34.3	35.1	4.6	4.7	5.1	5.3	5.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.5	5.0	6.3	7.1	7.6	1.0	1.1	1.0	1.1	1.1
5000 Taxes on goods and services	1.4	2.1	2.7	2.9	2.8	0.4	0.4	0.4	0.4	0.4
6000 Other taxes	0.0	0.0	0.0	0.2	0.2	0.0	0.0	0.0	0.0	0.0
<b>Local government</b>										
<b>Total tax revenue</b>	<b>14.9</b>	<b>20.5</b>	<b>24.6</b>	<b>27.5</b>	<b>28.5</b>	<b>4.2</b>	<b>4.5</b>	<b>4.0</b>	<b>4.2</b>	<b>4.3</b>
1000 Taxes on income, profits and capital gains	12.7	17.1	20.2	22.6	23.3	3.5	3.7	3.3	3.5	3.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.0	3.1	3.8	4.2	4.4	0.6	0.7	0.6	0.6	0.7
5000 Taxes on goods and services	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.2	0.6	0.6	0.6	0.0	0.0	0.1	0.1	0.1
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>19.9</b>	<b>30.6</b>	<b>38.3</b>	<b>43.9</b>	<b>44.4</b>	<b>5.5</b>	<b>6.7</b>	<b>6.3</b>	<b>6.7</b>	<b>6.7</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	19.9	30.6	38.3	43.9	44.4	5.5	6.7	6.3	6.7	6.7
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Financial Statistics, Federal Finance Administration.


StatLink  <http://dx.doi.org/10.1787/888933860938>


Table 4.67. Turkey, tax revenue and % of GDP by selected tax category

	Billion TRY					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>0.1</b>	<b>40.3</b>	<b>287.9</b>	<b>586.7</b>	<b>660.0</b>	<b>14.5</b>	<b>23.6</b>	<b>24.8</b>	<b>25.1</b>	<b>25.3</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>0.0</b>	<b>11.9</b>	<b>61.3</b>	<b>119.1</b>	<b>139.6</b>	<b>4.9</b>	<b>7.0</b>	<b>5.3</b>	<b>5.1</b>	<b>5.4</b>
1100 Of individuals	0.0	9.0	40.4	85.8	96.6	3.9	5.2	3.5	3.7	3.7
1200 Corporate	0.0	2.9	20.9	33.4	43.0	1.0	1.7	1.8	1.4	1.6
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>0.0</b>	<b>7.5</b>	<b>71.7</b>	<b>170.3</b>	<b>190.2</b>	<b>2.9</b>	<b>4.4</b>	<b>6.2</b>	<b>7.3</b>	<b>7.3</b>
2100 Employees	0.0	2.7	26.9	64.2	72.8	1.1	1.6	2.3	2.7	2.8
2200 Employers	0.0	3.6	39.4	95.1	107.9	1.6	2.1	3.4	4.1	4.1
2300 Self-employed or non-employed	0.0	1.2	5.4	11.0	9.5	0.2	0.7	0.5	0.5	0.4
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>0.0</b>	<b>1.3</b>	<b>11.7</b>	<b>28.6</b>	<b>31.9</b>	<b>0.3</b>	<b>0.7</b>	<b>1.0</b>	<b>1.2</b>	<b>1.2</b>
4100 Recurrent taxes on immovable property	0.0	0.2	2.7	5.9	6.7	0.0	0.1	0.2	0.3	0.3
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.2	0.4	0.6	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	1.1	8.8	22.3	24.5	0.3	0.6	0.8	1.0	0.9
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>0.0</b>	<b>16.9</b>	<b>137.3</b>	<b>260.0</b>	<b>287.9</b>	<b>4.1</b>	<b>9.9</b>	<b>11.8</b>	<b>11.1</b>	<b>11.0</b>
5100 Taxes on production, sale, transfer, etc	0.0	16.3	131.9	250.3	277.6	4.0	9.6	11.4	10.7	10.6
5110 General taxes	0.0	9.7	62.5	121.1	130.8	2.9	5.7	5.4	5.2	5.0
5111 Value added taxes	0.0	9.7	62.5	121.1	130.8	2.7	5.7	5.4	5.2	5.0
5120 Taxes on specific goods and services	0.0	6.6	69.3	129.2	146.8	1.1	3.9	6.0	5.5	5.6
5121 Excises	0.0	4.7	57.3	105.9	120.4	0.1	2.8	4.9	4.5	4.6
5200 Taxes on use of goods and perform activities	0.0	0.6	5.4	9.7	10.4	0.1	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>2.7</b>	<b>5.9</b>	<b>8.7</b>	<b>10.4</b>	<b>2.4</b>	<b>1.6</b>	<b>0.5</b>	<b>0.4</b>	<b>0.4</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink  <http://dx.doi.org/10.1787/888933860957>

**Table 4.68. Turkey, tax revenue and % of GDP by level of government and main taxes**

	Billion TRY					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>0.1</b>	<b>29.1</b>	<b>189.4</b>	<b>359.9</b>	<b>405.8</b>	<b>10.4</b>	<b>17.1</b>	<b>16.3</b>	<b>15.4</b>	<b>15.6</b>
1000 Taxes on income, profits and capital gains	0.0	10.5	54.6	104.7	122.5	4.3	6.2	4.7	4.5	4.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.9	8.1	20.2	22.2	0.3	0.5	0.7	0.9	0.9
5000 Taxes on goods and services	0.0	15.2	124.0	231.2	256.2	3.6	8.9	10.7	9.9	9.8
6000 Other taxes	0.0	2.5	2.7	3.8	4.9	2.2	1.5	0.2	0.2	0.2
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>0.0</b>	<b>3.6</b>	<b>26.8</b>	<b>56.5</b>	<b>64.0</b>	<b>1.3</b>	<b>2.1</b>	<b>2.3</b>	<b>2.4</b>	<b>2.5</b>
1000 Taxes on income, profits and capital gains	0.0	1.4	6.7	14.4	17.0	0.6	0.8	0.6	0.6	0.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.3	3.6	8.4	9.7	0.0	0.2	0.3	0.4	0.4
5000 Taxes on goods and services	0.0	1.7	13.3	28.7	31.8	0.5	1.0	1.1	1.2	1.2
6000 Other taxes	0.0	0.2	3.2	5.0	5.5	0.2	0.1	0.3	0.2	0.2
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>0.0</b>	<b>7.5</b>	<b>71.7</b>	<b>170.3</b>	<b>190.2</b>	<b>2.9</b>	<b>4.4</b>	<b>6.2</b>	<b>7.3</b>	<b>7.3</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.5	71.7	170.3	190.2	2.9	4.4	6.2	7.3	7.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Bulletin of national accounts and the Budget revenue Bulletin.


StatLink  <http://dx.doi.org/10.1787/888933860976>

**Table 4.69. United Kingdom, tax revenue and % of GDP by selected tax category**

	Billion GBP					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>202.4</b>	<b>358.7</b>	<b>512.9</b>	<b>609.6</b>	<b>644.7</b>	<b>32.9</b>	<b>32.9</b>	<b>32.3</b>	<b>32.2</b>	<b>32.7</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>79.6</b>	<b>142.2</b>	<b>192.6</b>	<b>214.8</b>	<b>230.1</b>	<b>12.9</b>	<b>13.1</b>	<b>12.1</b>	<b>11.3</b>	<b>11.7</b>
1100 Of individuals	59.5	104.1	147.0	168.9	176.6	9.7	9.6	9.3	8.9	9.0
1200 Corporate	20.1	38.1	45.6	46.0	53.4	3.3	3.5	2.9	2.4	2.7
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>34.5</b>	<b>60.3</b>	<b>97.3</b>	<b>114.1</b>	<b>121.9</b>	<b>5.6</b>	<b>5.5</b>	<b>6.1</b>	<b>6.0</b>	<b>6.2</b>
2100 Employees	13.3	24.2	38.7	44.5	47.3	2.2	2.2	2.4	2.3	2.4
2200 Employers	20.0	34.0	55.9	66.5	71.4	3.2	3.1	3.5	3.5	3.6
2300 Self-employed or non-employed	1.2	2.0	2.8	3.1	3.2	0.2	0.2	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>16.5</b>	<b>41.1</b>	<b>61.8</b>	<b>76.6</b>	<b>81.4</b>	<b>2.7</b>	<b>3.8</b>	<b>3.9</b>	<b>4.0</b>	<b>4.1</b>
4100 Recurrent taxes on immovable property	13.5	30.6	50.0	58.2	60.3	2.2	2.8	3.2	3.1	3.1
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.3	2.2	2.6	4.4	4.8	0.2	0.2	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	1.8	8.4	9.1	13.8	16.0	0.3	0.8	0.6	0.7	0.8
4500 Non-recurrent taxes	0.0	0.0	0.0	0.1	0.3	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>62.8</b>	<b>113.3</b>	<b>158.3</b>	<b>201.1</b>	<b>208.1</b>	<b>10.2</b>	<b>10.4</b>	<b>10.0</b>	<b>10.6</b>	<b>10.6</b>
5100 Taxes on production, sale, transfer, etc	59.4	108.3	150.8	193.6	200.5	9.7	9.9	9.5	10.2	10.2
5110 General taxes	34.1	64.3	95.9	129.4	133.9	5.5	5.9	6.0	6.8	6.8
5111 Value added taxes	34.1	64.3	95.9	129.4	133.9	5.5	5.9	6.0	6.8	6.8
5120 Taxes on specific goods and services	25.3	44.0	54.9	64.2	66.6	4.1	4.0	3.5	3.4	3.4
5121 Excises	19.7	37.3	45.4	47.3	47.9	3.2	3.4	2.9	2.5	2.4
5200 Taxes on use of goods and perform activities	3.4	5.0	7.4	7.4	7.6	0.6	0.5	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>9.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.5</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	7.5	4.7	30.1	30.8	30.1	1.2	0.4	1.9	1.6	1.5
Transfer component	0.5	3.4	23.7	27.4	26.7	0.1	0.3	1.5	1.4	1.4
Tax expenditure component	7.0	1.2	6.5	3.4	3.4	1.1	0.1	0.4	0.2	0.2

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.

StatLink  <http://dx.doi.org/10.1787/888933860995>



**Table 4.70. United Kingdom, tax revenue and % of GDP  
by level of government and main taxes**

	Billion GBP					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>151.9</b>	<b>282.1</b>	<b>386.4</b>	<b>462.5</b>	<b>488.1</b>	<b>24.7</b>	<b>25.9</b>	<b>24.3</b>	<b>24.4</b>	<b>24.8</b>
1000 Taxes on income, profits and capital gains	79.6	142.2	192.6	214.8	230.1	12.9	13.1	12.1	11.3	11.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	11.4	26.9	35.5	46.6	50.0	1.9	2.5	2.2	2.5	2.5
5000 Taxes on goods and services	60.9	112.9	158.3	201.1	208.0	9.9	10.4	10.0	10.6	10.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>14.1</b>	<b>14.2</b>	<b>26.2</b>	<b>29.9</b>	<b>31.4</b>	<b>2.3</b>	<b>1.3</b>	<b>1.7</b>	<b>1.6</b>	<b>1.6</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.1	14.2	26.2	29.9	31.4	0.8	1.3	1.7	1.6	1.6
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	9.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>34.5</b>	<b>60.3</b>	<b>97.3</b>	<b>114.1</b>	<b>121.9</b>	<b>5.6</b>	<b>5.5</b>	<b>6.1</b>	<b>6.0</b>	<b>6.2</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34.5	60.3	97.3	114.1	121.9	5.6	5.5	6.1	6.0	6.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.


StatLink  <http://dx.doi.org/10.1787/888933861014>

**Table 4.71. United States, tax revenue and % of GDP by selected tax category**

	Billion USD					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Total tax revenue</b>	<b>1 552.4</b>	<b>2 900.5</b>	<b>3 515.8</b>	<b>4 754.0</b>	<b>4 821.5</b>	<b>26.0</b>	<b>28.2</b>	<b>23.5</b>	<b>26.2</b>	<b>25.9</b>
<b>1000 Taxes on income, profits and capital gains</b>	<b>701.7</b>	<b>1 453.9</b>	<b>1 491.5</b>	<b>2 309.5</b>	<b>2 313.1</b>	<b>11.7</b>	<b>14.1</b>	<b>10.0</b>	<b>12.7</b>	<b>12.4</b>
1100 Of individuals	584.7	1 224.5	1 224.5	1 923.6	1 945.2	9.8	11.9	8.2	10.6	10.4
1200 Corporate	117.0	229.3	267.0	385.8	367.9	2.0	2.2	1.8	2.1	2.0
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>2000 Social security contributions</b>	<b>397.0</b>	<b>683.1</b>	<b>917.8</b>	<b>1 128.7</b>	<b>1 159.2</b>	<b>6.6</b>	<b>6.6</b>	<b>6.1</b>	<b>6.2</b>	<b>6.2</b>
2100 Employees	173.9	305.6	406.4	503.5	519.6	2.9	3.0	2.7	2.8	2.8
2200 Employers	204.1	343.2	462.1	564.0	576.7	3.4	3.3	3.1	3.1	3.1
2300 Self-employed or non-employed	19.0	34.4	49.3	61.3	62.8	0.3	0.3	0.3	0.3	0.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>3000 Taxes on payroll and workforce</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>4000 Taxes on property</b>	<b>180.3</b>	<b>295.2</b>	<b>462.1</b>	<b>513.0</b>	<b>533.9</b>	<b>3.0</b>	<b>2.9</b>	<b>3.1</b>	<b>2.8</b>	<b>2.9</b>
4100 Recurrent taxes on immovable property	161.5	254.7	435.0	479.4	499.8	2.7	2.5	2.9	2.6	2.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	15.8	35.6	19.5	25.4	25.5	0.3	0.3	0.1	0.1	0.1
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	3.0	4.8	7.5	8.3	8.5	0.1	0.0	0.1	0.0	0.0
<b>5000 Taxes on goods and services</b>	<b>273.5</b>	<b>468.4</b>	<b>644.4</b>	<b>802.8</b>	<b>815.3</b>	<b>4.6</b>	<b>4.6</b>	<b>4.3</b>	<b>4.4</b>	<b>4.4</b>
5100 Taxes on production, sale, transfer, etc	235.2	404.1	542.1	682.5	693.1	3.9	3.9	3.6	3.8	3.7
5110 General taxes	125.6	221.4	294.4	364.6	373.5	2.1	2.2	2.0	2.0	2.0
5111 Value added taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5120 Taxes on specific goods and services	109.6	182.7	247.6	317.9	319.7	1.8	1.8	1.7	1.8	1.7
5121 Excises	65.0	108.6	145.3	156.3	157.6	1.1	1.1	1.0	0.9	0.8
5200 Taxes on use of goods and perform activities	38.2	64.3	102.3	120.4	122.2	0.6	0.6	0.7	0.7	0.7
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>6000 Other taxes</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Non-wastable tax credits</b>										
Non-wastable tax credits against 1000	6.2	36.5	171.9	157.2	165.6	0.1	0.4	1.1	0.9	0.9
Transfer component	4.4	26.9	101.8	113.9	121.1	0.1	0.3	0.7	0.6	0.7
Tax expenditure component	1.8	9.6	70.1	43.4	44.6	0.0	0.1	0.5	0.2	0.2

Note: More detailed country data and country notes are available in online chapter 5 "Country Tables, 1965-2016": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.


StatLink  <http://dx.doi.org/10.1787/888933861033>

**Table 4.72. United States, tax revenue and % of GDP  
by level of government and main taxes**

	Billion USD					% of GDP				
	1990	2000	2010	2015	2016	1990	2000	2010	2015	2016
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>632.2</b>	<b>1 316.6</b>	<b>1 288.6</b>	<b>2 036.7</b>	<b>2 028.8</b>	<b>10.6</b>	<b>12.8</b>	<b>8.6</b>	<b>11.2</b>	<b>10.9</b>
1000 Taxes on income, profits and capital gains	569.7	1 201.3	1 176.7	1 876.3	1 871.7	9.5	11.7	7.9	10.4	10.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	11.6	28.1	15.1	20.2	20.0	0.2	0.3	0.1	0.1	0.1
5000 Taxes on goods and services	50.9	87.3	96.8	140.2	137.0	0.9	0.8	0.6	0.8	0.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>State/Regional</b>										
<b>Total tax revenue</b>	<b>309.7</b>	<b>547.6</b>	<b>724.1</b>	<b>919.4</b>	<b>934.8</b>	<b>5.2</b>	<b>5.3</b>	<b>4.8</b>	<b>5.1</b>	<b>5.0</b>
1000 Taxes on income, profits and capital gains	120.2	231.0	282.0	392.7	399.1	2.0	2.2	1.9	2.2	2.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	10.1	17.6	18.1	20.0	20.5	0.2	0.2	0.1	0.1	0.1
5000 Taxes on goods and services	179.4	299.0	424.0	506.6	515.2	3.0	2.9	2.8	2.8	2.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Local government</b>										
<b>Total tax revenue</b>	<b>213.6</b>	<b>353.2</b>	<b>585.3</b>	<b>669.3</b>	<b>698.7</b>	<b>3.6</b>	<b>3.4</b>	<b>3.9</b>	<b>3.7</b>	<b>3.8</b>
1000 Taxes on income, profits and capital gains	11.9	21.6	32.8	40.5	42.3	0.2	0.2	0.2	0.2	0.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	158.6	249.4	428.9	472.8	493.3	2.7	2.4	2.9	2.6	2.6
5000 Taxes on goods and services	43.1	82.1	123.6	156.0	163.1	0.7	0.8	0.8	0.9	0.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>397.0</b>	<b>683.1</b>	<b>917.8</b>	<b>1 128.7</b>	<b>1 159.2</b>	<b>6.6</b>	<b>6.6</b>	<b>6.1</b>	<b>6.2</b>	<b>6.2</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	397.0	683.1	917.8	1 128.7	1 159.2	6.6	6.6	6.1	6.2	6.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": [http://dx.doi.org/10.1787/rev\\_stats-2018-en](http://dx.doi.org/10.1787/rev_stats-2018-en). Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

StatLink  <http://dx.doi.org/10.1787/888933861052>

## 4.2. Memorandum tables

Table 4.73 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 4.1. In addition, this table shows also data on other taxes, on voluntary contributions to government and on compulsory contributions to private sector.

Table 4.74 shows social security contributions and payroll taxes paid by government. During the revision of the Interpretative Guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion it was decided that the data shown in this publication should continue to include taxes paid by government (see §5 of the Interpretative Guide in annex A).

Whilst it was recognised that for certain purposes (e.g. to show the cash flow to the government sector from the private sector) it would be appropriate to eliminate taxes paid by one sector of government to another or tax payments between different units of the same sector of government, the view was taken that to record tax flows in the context of the economy as a whole required that taxes paid by government should be included in the data. This treatment ensures that the different resource flows of an economy, including the calculation of the output of government, are measured consistently in after-tax units. Nevertheless, it was decided that data on identifiable taxes paid by government should be separately identified in a memorandum item and this is the purpose of the country tables which follow.

The data that are reproduced in the following tables refer to actual compulsory payments made by general government in respect of their employees. Fictive, voluntary and imputed contributions are excluded from these data. The definitions of social security contributions, payroll taxes and general government are those set out in §35 to §41, §42 and §3 to §4 of the Interpretative Guide. Information on the other taxes paid by government (namely property taxes and consumption taxes) is not available in most countries, although it is believed that in all countries taxes based upon payroll are the most important taxes paid by government. In many cases, the data are estimates and are not always constructed on a basis consistent with that used in the main tables.

**Table 4.73. Financing of social security benefits**

National currency

	Currency	Total					2016				Total
		1990	2000	2010	2015	2016	Social security contributions	Other taxes	Voluntary contributions to government	Compulsory contributions to private sector	
Australia	Million AUD	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Austria	Million EUR	17.9	30.7	41.8	50.2	52.0	51.7	0.0	0.3	0.0	52.0
Belgium	Million EUR	24.1	40.1	67.3	71.0	71.0	57.9	13.0	0.1	0.0	71.0
Canada	Million CAD	29.7	53.1	76.8	96.4	98.9	98.9	0.0	0.0	0.0	98.9
Chile	Million CLP	487.7	2 598.4	6 902.7	11 166.9	12 090.2	2 441.4	0.0	0.0	9 648.8	12 090.2
Czech Republic	Million CZK	..	345.5	582.8	666.9	707.1	699.6	0.0	0.4	7.1	707.1
Denmark	Million DKK	9.5	26.5	22.9	19.1	19.0	1.2	0.0	14.8	3.0	19.0
Estonia	Million EUR	..	0.7	1.9	2.7	2.8	2.4	0.0	0.0	0.4	2.8
Finland	Million EUR	11.1	16.9	23.5	27.6	28.6	27.6	0.0	0.3	0.6	28.6
France	Million EUR	194.1	312.9	461.2	540.6	546.8	375.2	171.6	0.0	0.0	546.8
Germany	Million EUR	184.9	328.9	369.8	444.1	464.7	444.9	0.0	8.8	11.0	464.7
Greece	Million EUR	3.5	14.3	24.7	18.8	19.3	19.3	0.0	0.0	0.0	19.3
Hungary	Million HUF	..	1 759.3	3 539.6	4 588.7	4 932.2	4 613.9	317.1	1.2	0.0	4 932.2
Iceland	Million ISK	37.6	95.3	236.5	317.5	471.8	85.4	108.6	0.0	277.9	471.8
Ireland	Million EUR	1.7	3.9	8.4	10.2	10.7	10.7	0.0	0.0	0.0	10.7
Israel	Million ILS	..	27.6	54.4	94.8	102.5	63.5	0.0	0.0	39.0	102.5
Italy	Million EUR	87.3	144.1	209.7	215.1	216.7	215.9	0.0	0.8	0.0	216.7
Japan	Billion JPY	34.6	48.0	54.5	64.5	66.6	66.6	0.0	0.0	0.0	66.6
Korea	Billion KRW	3.8	22.8	69.1	104.7	112.7	112.7	0.0	0.0	0.0	112.7
Latvia	Million EUR	..	0.7	1.6	2.1	2.2	2.1	0.1	0.0	0.0	2.2
Lithuania	Million EUR	..	1.4	3.4	4.5	4.9	4.7	0.0	0.0	0.2	4.9
Luxembourg	Million EUR	1.0	2.2	4.4	5.6	5.8	5.8	0.0	0.0	0.0	5.8
Mexico	Million MXN	21.0	205.6	423.6	616.1	659.8	435.0	0.0	0.0	224.8	659.8
Netherlands	Million EUR	45.0	101.6	..	..	..	103.9	0.0	0.0	..	..
New Zealand	Million NZD	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Norway	Million NOK	79.7	132.2	243.0	325.6	330.9	330.9	0.0	0.0	0.0	330.9
Poland	Million PLN	..	96.4	156.0	223.5	236.3	236.3	0.0	0.0	0.0	236.3
Portugal	Million EUR	4.1	10.6	16.2	17.2	17.7	16.9	0.8	0.0	0.0	17.7
Slovak Republic	Million EUR	..	4.4	8.9	11.3	11.9	11.4	0.0	0.0	0.4	11.9
Slovenia	Million EUR	..	2.6	5.4	5.6	5.8	5.8	0.0	0.0	0.0	5.8
Spain	Million EUR	36.7	76.0	129.7	124.6	128.7	127.5	0.0	1.1	0.0	128.7
Sweden	Million SEK	205.9	315.1	399.6	421.5	456.9	438.9	0.0	18.0	0.0	456.9
Switzerland	Million CHF	41.9	64.8	90.5	104.9	106.9	44.5	7.6	0.0	54.8	106.9
Turkey	Million TRY	0.0	7.5	71.7	170.3	190.2	190.2	0.0	0.0	0.0	190.2
United Kingdom	Million GBP	45.7	76.7	128.2	144.6	149.9	121.9	0.0	25.9	2.1	149.9
United States	Million USD	408.7	705.7	979.6	1 203.6	1 241.4	1 159.2	0.0	82.2	0.0	1 241.4

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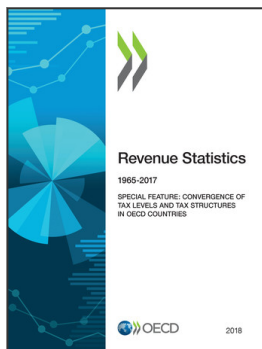
**Table 4.74. Social security contributions and payroll taxes paid by government**

National currency		Total					2016				
		Currency	1990	2000	2010	2015	2016	Federal or Central government	State/Regional	Local government	Social security Funds
Australia <sup>1</sup>	Million AUD	0.1	0.3	0.6	0.8	0.8	0.0	0.0	0.0	0.0	<b>0.8</b>
Austria	Million EUR	1.3	2.9	5.6	6.6	6.9	2.6	2.0	2.0	0.3	<b>6.9</b>
Belgium	Million EUR	1.8	3.1	5.3	7.4	7.5	0.7	2.4	4.0	0.4	<b>7.5</b>
Canada	Million CAD	..	6.4	10.2	12.4	12.5	1.5	6.8	4.2	0.0	<b>12.5</b>
Chile	Million CLP	..	54.6	190.0	269.3	299.0	221.4	..	76.8	0.7	<b>299.0</b>
Czech Republic	Million CZK	..	34.2	55.8	80.5	85.1	39.8	..	44.3	1.0	<b>85.1</b>
Denmark	Million DKK	0.0	0.0	0.0	0.0	0.0	..	..	..	..	<b>0.0</b>
Estonia	Million EUR	..	0.2	0.5	0.7	0.8	0.5	..	0.3	0.0	<b>0.8</b>
Finland	Million EUR	1.9	3.8	5.6	6.2	6.1	1.1	..	4.9	0.1	<b>6.1</b>
France	Million EUR	23.4	36.3	53.7	60.1	60.8	15.0	..	22.7	23.0	<b>60.8</b>
Germany	Million EUR	13.6	16.5	20.8	23.7	24.8	2.2	7.9	11.7	3.0	<b>24.8</b>
Greece	Million EUR	0.1	1.7	3.6	2.6	2.7	2.3	..	0.0	0.3	<b>2.7</b>
Hungary	Million HUF	..	367.0	544.9	697.4	739.5	572.0	..	164.6	2.9	<b>739.5</b>
Iceland	Million ISK	..	..	..	..	..	..	..	..	..	<b>..</b>
Ireland	Million EUR	0.1	0.4	1.2	1.4	1.5	0.5	..	1.0	0.0	<b>1.5</b>
Israel	Million ILS	..	4.1	6.7	9.3	9.9	7.9	..	2.0	0.0	<b>9.9</b>
Italy	Million EUR	..	36.7	50.6	49.3	49.9	0.0	..	0.0	49.9	<b>49.9</b>
Japan	Billion JPY	2.0	2.9	3.0	3.4	3.5	0.9	..	2.6	0.0	<b>3.5</b>
Korea	Billion KRW	..	..	..	..	..	..	..	..	..	<b>..</b>
Latvia	Million EUR	..	0.0	0.2	0.3	0.2	..	..	..	..	<b>0.2</b>
Lithuania	Million EUR	..	0.4	0.7	0.8	0.9	0.5	..	0.4	0.0	<b>0.9</b>
Luxembourg	Million EUR	0.3	0.3	0.5	0.6	0.7	0.6	..	0.0	0.0	<b>0.7</b>
Mexico	Million MXN	3.0	44.9	103.4	145.3	150.4	150.4	0.0	0.0	0.0	<b>150.4</b>
Netherlands	Million EUR	0.3	2.0	0.0	0.0	0.0	..	..	..	..	<b>0.0</b>
New Zealand	Million NZD	0.0	0.0	0.0	0.0	0.0	..	..	..	..	<b>0.0</b>
Norway	Million NOK	17.9	36.7	77.6	112.4	113.0	51.8	..	61.2	0.0	<b>113.0</b>
Poland	Million PLN	..	11.6	18.6	24.7	25.3	10.2	..	14.6	0.5	<b>25.3</b>
Portugal	Million EUR	0.0	0.2	0.0	0.0	0.0	..	..	..	..	<b>0.0</b>
Slovak Republic	Million EUR	..	0.6	1.3	1.7	1.8	1.1	..	0.7	0.0	<b>1.8</b>
Slovenia	Million EUR	..	0.3	0.6	0.6	0.6	0.4	..	0.2	0.0	<b>0.6</b>
Spain	Million EUR	4.0	9.6	18.5	18.8	19.2	2.2	11.8	4.6	0.5	<b>19.2</b>
Sweden	Million SEK	69.3	101.6	136.7	164.3	177.6	40.4	..	137.2	0.0	<b>177.6</b>
Switzerland	Million CHF	1.5	1.9	2.8	3.2	3.3	0.5	1.8	0.9	0.0	<b>3.3</b>
Turkey	Million TRY	0.0	3.6	39.4	95.1	107.9	107.9	..	0.0	0.0	<b>107.9</b>
United Kingdom	Million GBP	4.1	6.0	11.7	12.4	13.2	8.4	..	4.8	0.0	<b>13.2</b>
United States	Million USD	28.9	44.1	71.6	75.2	76.8	26.8	50.3	0.0	0.0	<b>76.8</b>

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1. For Australia, the total differs from the sum of the four levels of government. The difference is due to a multi-jurisdictional (University) sector specific to this country. This sector contains units where jurisdiction is shared between two or more governments, or where classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.

StatLink  <http://dx.doi.org/10.1787/888933861090>



**From:**  
**Revenue Statistics 2018**

**Access the complete publication at:**  
[https://doi.org/10.1787/rev\\_stats-2018-en](https://doi.org/10.1787/rev_stats-2018-en)

**Please cite this chapter as:**

OECD (2018), "Country Tables, 1990-2016", in *Revenue Statistics 2018*, OECD Publishing, Paris.

DOI: [https://doi.org/10.1787/rev\\_stats-2018-7-en](https://doi.org/10.1787/rev_stats-2018-7-en)

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